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1/7/42

This message is dated 1/5/42 but the President sent it to Congress on 1/7/42.

CONFIDENTIAL! *To be held in STRICT CONFIDENCE and no portion, synopsis, or intimation to be published or given out until the READING of the President's Budget Message has been begun in the Senate or House of Representatives. While the Message and the Budget of the United States are dated JANUARY 5, 1942, some contingency may arise to prevent its delivery to the Houses of Congress on that date, and extreme care must therefore be exercised to avoid premature publication.*
CAUTION: This Budget Message must not be confused with the President's Annual Message. A separate release is necessary.

STEPHEN EARLY, Secretary to the President.

2

THE BUDGET

OF THE

UNITED STATES GOVERNMENT

FOR THE FISCAL YEAR ENDING JUNE 30

1943

Budget Message of the President
and
Summary Budget Statements

WASHINGTON, D. C.
1942

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UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1942

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BUDGET MESSAGE OF THE PRESIDENT

To the Congress of the United States:

I am submitting herewith the Budget of the United States for the fiscal year ending June 30, 1943. It is the budget of a nation at war in a world at war.

In practical terms the Budget meets the challenge of the Axis powers. We must provide the funds to man and equip our fighting forces. We must provide the funds for the organization of our resources. We must provide the funds to continue our role as the Arsenal of Democracy.

Powerful enemies must be outfought and outproduced. Victory depends on the courage, skill, and devotion of the men in the American, British, Russian, Chinese, and Dutch forces, and of the others who join hands with us in the fight for freedom. But victory also depends upon efforts behind the lines—in the mines, in the shops, on the farms.

We cannot outfight our enemies unless, at the same time, we outproduce our enemies. It is not enough to turn out just a few more planes, a few more tanks, a few more guns, a few more ships, than can be turned out by our enemies. We must outproduce them overwhelmingly, so that there can be no question of our ability to provide a crushing superiority of equipment in any theater of the world war.

And we shall succeed. A system of free enterprise is more effective than an "order" of concentration camps. The struggle for liberty first made us a Nation. The vitality, strength, and adaptability of a social order built on freedom and individual responsibility will again triumph.

THE WAR PROGRAM

Our present war program was preceded by a defense effort which began as we emerged from the long depression. During the past 18 months we laid the foundation for a huge armament program. At the same time industry provided ample consumers' goods for a rapidly growing number of workers. Hundreds of thousands of new homes were constructed; the production of consumers' durable goods broke all records. The industrial plant and equipment of the country were overhauled and expanded

Adjustment to a war program can now be made with greater speed and less hardship. The country is better stocked with durable goods. Our factories are better equipped to carry the new production load. The larger national income facilitates financing the war effort.

There are still unused resources for agricultural and industrial production. These must be drawn into the national effort. Shortages, however, have developed in skilled labor, raw materials, machines, and shipping. Under the expanding war program, more and more productive capacity must be shifted from peacetime to wartime work.

Last year fiscal policy was used to shift the economy into high gear. Today it is an instrument for transforming our peace economy into a war economy. This transformation must be completed with minimum friction and maximum speed. The fiscal measures which I outline in this message are essential elements in the Nation's war program.

WAR APPROPRIATIONS

This is a war budget. The details of a war program are, of course' in constant flux. Its magnitude and composition depend on events at the battlefronts of the world, on naval engagements at sea, and on new developments in mechanized warfare. Moreover, war plans are military secrets.

Under these circumstances I cannot hereafter present details of future war appropriations. However, total appropriations and expenditures will be published so that the public may know the fiscal situation and the progress of the Nation's effort.

The defense program, including appropriations, contract authorizations, recommendations, and commitments of Government corporations, was 29 billion dollars on January 3, 1941. During the last 12 months 46 billion dollars have been added to the program. Of this total of 75 billion dollars there remains 24 billion dollars for future obligation.

In this Budget I make an initial request for a war appropriation of 13.6 billion dollars for the fiscal year 1943. Large supplemental requests will be made as we move toward the maximum use of productive capacity. Nothing short of a maximum will suffice. I cannot predict ultimate costs because I cannot predict the changing fortunes of war. I can only say that we are determined to pay whatever price we must to preserve our way of life.

WAR EXPENDITURES

Total war expenditures are now running at a rate of 2 billion dollars a month and may surpass 5 billion dollars a month during the fiscal year 1943. As against probable budgetary war expenditures of 24 billion dollars for the current fiscal year, our present objective calls for war expenditures of nearly 53 billion dollars for the fiscal year 1943. And in addition, net outlays of Government corporations for war purposes are estimated at about 2 and 3 billion dollars for the current and the next fiscal year, respectively.

These huge expenditures for ships, planes, and other war equipment will require prompt conversion of a large portion of our industrial establishment to war production. These estimates reflect our determination to devote at least one-half of our national production to the war effort.

The agencies responsible for the administration of this vast program must make certain that every dollar is speedily converted into a maximum of war effort. We are determined to hold waste to a minimum.

THE CIVIL FUNCTIONS OF GOVERNMENT

In a true sense, there are no longer nondefense expenditures. It is a part of our war effort to maintain civilian services which are essential to the basic needs of human life. In the same way it is necessary in wartime to conserve our natural resources and keep in repair our national plant. We cannot afford waste or destruction, for we must continue to think of the good of future generations of Americans. For example, we must maintain fire protection in our forests; and we must maintain control over destructive floods. In the preparation of the present Budget, expenditures not directly related to the war have been reduced to a minimum or reoriented to the war program.

We all know that the war will bring hardships and require adjustment. Assisting those who suffer in the process of transformation and taxing those who benefit from the war are integral parts of our national program.

It is estimated that expenditures for the major Federal assistance programs—farm aid, work relief, youth aid—can be reduced by 600 million dollars from the previous to the current fiscal year, and again by 860 million dollars from the current to the next fiscal year. These programs will require 1.4 billion dollars during the fiscal year 1943, about one-half of the expenditures for these purposes during the fiscal year 1941.

Improved economic conditions during the current year have made possible the execution of economic and social programs with smaller funds than were originally estimated. By using methods of administrative budget control, 415 million dollars of appropriations for civil purposes have been placed in reserves.

Excluding debt charges and grants under the Social Security law, total expenditures for other than direct war purposes have been reduced by slightly more than 1 billion dollars in the next fiscal year.

Agricultural aid.—I propose to include contract authorizations in the Budget to assure the farmer a parity return on his 1942 crop, largely payable in the fiscal year 1944. I do not suggest a definite appropriation at this time because developments of farm income and farm prices are too uncertain. Agricultural incomes and prices have increased and we hope to limit the price rise of the products actually bought by the farmer. But if price developments should turn against the farmer, an appropriation will be needed to carry out the parity objective of the Agricultural Adjustment Act.

The remaining expenditures for the agricultural program are being brought into accord with the war effort. Food is an essential war material. I propose to continue the soil conservation and use program on a moderately reduced scale. Acreage control by cooperative efforts of farmer and Government was inaugurated in a period of overproduction in almost all lines of farming. Then its major objective was the curtailment of production to halt a catastrophic decline in farm prices. At present, although there is still excess production in some types of farming, serious shortages prevail in other types. The present program is designed to facilitate a balanced increase in production and to aid in controlling prices.

Work projects.—The average number of W. P. A. workers was two million in the fiscal year 1940, the year before the defense program started; the average has been cut to one million this year. With increasing employment a further considerable reduction will be possible. I believe it will be necessary to make some provision for work relief during the next year. I estimate tentatively that 465 million dollars will be needed for W. P. A., but I shall submit a specific request later in the year. Workers of certain types and in certain regions of the country probably will not all be absorbed by war industries. It is better to provide useful work for the unemployed on public projects than to lose their productive power through idleness. Wherever feasible they will be employed on war projects.

Material shortages are creating the problem of "priority unemployment." I hope the workers affected will be reemployed by expanding war industries before their unemployment compensation ceases. Some of the workers affected will not, however, be eligible for such compensation and may be in need of assistance.

Rather than rely on relief a determined effort should be made to speed up reemployment in defense plants. I have, therefore, instructed the Office of Production Management to join the procurement agencies in an effort to place contracts with those industries forced to cut their peacetime production. The ingenuity of American management has already adapted some industries to war production. Standardization and substitution are doing their part in maintaining production. Ever-increasing use of subcontracts, pooling of industrial resources, and wider distribution of contracts are of paramount importance for making the fullest use of our resources. The newly nationalized Employment Service will greatly help unemployed workers in obtaining employment.

Aids to youth.—Under war conditions there is need and opportunity for youth to serve in many ways. It is therefore possible to make a considerable reduction in the programs of the Civilian Conservation Corps and the National Youth Administration. The youth, too, will be aided by the United States Employment Service in finding employment opportunities.

Although I am estimating 100 million dollars for these two agencies, excluding 50 million dollars for defense training, it is probable that the total amount will not be needed. I am postponing until next spring presentation to the Congress of specific recommendations as to youth aid.

Public works program.—The public works program is being fully adjusted to the war effort. The general program of 578 million dollars includes those projects necessary for increasing production of hydroelectric power, for flood control, and for river and harbor work related to military needs. Federal aid for highways will be expended only for construction essential for strategic purposes. Other highway projects will be deferred until the post-war period. For all other Federal construction I am restricting expenditures to those active projects which cannot be discontinued without endangering the structural work now in progress.

Civil departments and agencies.—The work of the civil departments and agencies is undergoing thorough reorientation. Established agencies will be used to the greatest possible extent for defense services. Many agencies have already made such readjustment. All civil activities of the Government are being focussed on the war program.

Federal grants and debt service.—A few categories of civil expenditures show an increase. Under existing legislation Federal grants to match the appropriations for public assistance made by the individual States will increase by 73 million dollars. I favor an amendment to the Social Security Act which would modify matching grants to accord with the needs of the various States. Such legislation would probably not affect expenditures substantially during the next fiscal year.

Because of heavy Federal borrowing, interest charges are expected to increase by 139 million dollars in the current fiscal year, and by another 500 million dollars in the fiscal year 1943. Debt service is, of course, affected by war spending.

COORDINATION OF FISCAL POLICIES

The fiscal policy of the Federal Government, especially with respect to public works, is being reinforced by that of State and local governments. Executive committees of the Council of State Governments and the Governors' Conference have issued excellent suggestions for harmonizing various aspects of State and local fiscal policy with national objectives. These governments are readjusting many of their services so as to expedite the war program. Many are making flexible plans for the post-war readjustment and some are accumulating financial reserves for that purpose. The larger the scale of our war effort, the more important it becomes to provide a reservoir of post-war work by business and by Federal, State, and local governments.

FINANCING THE WAR

Determination, skill, and matériel are three great necessities for victory. Methods of financing may impair or strengthen these essentials. Sound fiscal policies are those which will help win the war. A fair distribution of the war burden is necessary for national unity. A balanced financial program will stimulate the productivity of the Nation and assure maximum output of war equipment.

With total war expenditures, including net outlays of Government corporations, estimated at 26 billion dollars for the current fiscal year and almost 56 billion dollars for the fiscal year 1943, war finance is a task of tremendous magnitude requiring a concerted program of action.

RECEIPTS UNDER PRESENT LEGISLATION

Total receipts from existing tax legislation will triple under the defense and war programs. They are expected to increase from 6 billion dollars in the fiscal year 1940 to 18 billion dollars in the fiscal year 1943. This increase is due partly to the expansion of economic activities and partly to tax legislation enacted during the last 2 years. As we approach full use of our resources, further increases in revenue next year must come predominantly from new tax measures rather than from a greater tempo of economic activity. Taxes on incomes, estates, and corporate profits are showing the greatest increase. Yields from employment taxes are increasing half as fast; and the yields from excise taxes are increasing more slowly; customs are falling off. On the whole, our tax system has become more progressive since the defense effort started.

Development of major sources of Federal receipts compared with fiscal year 1940

[Indexes, 1940=100]

Source	1940 (actual)	1941 (actual)	1942 (estimated)	1943 (estimated)
Corporate taxes	100	173	328	519
Individual income and estate taxes	100	136	275	408
All employment taxes	100	111	143	209
Excise taxes	100	128	167	184
Miscellaneous receipts	100	[1] 70	90	106
Customs duties	100	112	106	88
Gross receipts	100	134	218	300

[1] Excludes return of surplus funds by Government corporations.

DEFICITS UNDER PRESENT LAWS

The estimate of deficits must be tentative and subject to later revision. The probable net outlay of the Budget and Government corporations, excluding revenues from any new taxes, will be 20.9 billion dollars for the current fiscal year, and 45.4 billion dollars for the fiscal year 1943. Borrowing from trust funds will reduce the amounts which must be raised by taxation and borrowing from the public by about 2 billion dollars in the fiscal year 1942 and 2.8 billion dollars in the fiscal year 1943.

Financing of Federal operations, fiscal years 1940–1943

[In millions]

Classification	1943 (estimated)	1942 (estimated)	1941 (actual)	1940 (actual)
A. SUMMARY OF FEDERAL OPERATIONS:				
I. Budget deficit under present tax legislation (see p. xxi)	$42,440.8	$18,631.8	$5,103.4	$3,611.1
II. Government corporations (net outlays)	2,941.0	2,220.0	[1] 1,148.8	200.1
Net outlays of Budget and Government corporations (I+II)	45,381.8	20,851.8	6,252.2	3,811.2
III. Trust funds:				
Deduct excess of receipts over disbursements under present legislation [2]	2,763.9	2,018.3	1,385.3	1,159.3
Combined net cash requirements (I+II−III) [3]	42,617.9	18,833.5	4,866.9	2,651.9
B. FINANCING COMBINED NET CASH REQUIREMENTS:				
By borrowing from the public (net):				
Government issues	34,913.1	19,528.1	4,602.3	1,380.4
Government corporation issues	* 1,297.8	* 710.1	972.8	318.7
Subtotal	33,615.3	18,818.0	5,575.1	1,699.1
Under proposed legislation:				
Taxes	7,000.0			
Increase in social security trust funds [4]	2,000.0			
Total	42,615.3	18,818.0	5,575.1	1,699.1
Adjustment for changes in cash balances during year	2.6	15.5	* 708.2	952.8
Total, financing	42,617.9	18,833.5	4,866.9	2,651.9

* Deduct.
[1] Includes return of surplus funds to the Budget.
[2] Almost all of this excess is invested in Government bonds.
[3] Includes interest accrued on U. S. savings bonds.
[4] This increase to be invested in Government bonds.

In estimating expenditures and receipts, only a moderate rise in prices has been assumed. Since expenditures are affected by rising prices more rapidly than are revenues, a greater price increase would further increase the deficit.

THE NEED FOR ADDITIONAL TAXES

In view of the tremendous deficits, I reemphasize my request of last year that war expenditures be financed as far as possible by taxation. When so many Americans are contributing all their energies and even their lives to the Nation's great task, I am confident that all Americans will be proud to contribute their utmost in taxes. Until this job is done, until this war is won, we will not talk of burdens.

I believe that 7 billion dollars in additional taxes should be collected during the fiscal year 1943. Under new legislation proposed later in this Message, social security trust funds will increase by 2 billion dollars. Thus new means of financing would provide a total of 9 billion dollars in the fiscal year 1943.

Specific proposals to accomplish this end will be transmitted in the near future. In this Message I shall limit my recommendations on war finance to the broad outline of a program.

Tax programs too often follow the line of least resistance. The present task definitely requires enactment of a well-balanced program which takes account of revenue requirements, equity, and economic necessities.

There are those who suggest that the policy of progressive taxation should be abandoned for the duration of the war because these taxes do not curtail consumers' demand. The emergency does require measures of a restrictive nature which impose sacrifices on all of us. But such sacrifices are themselves the most compelling argument for making progressive taxes more effective. The anti-inflationary aspect of taxation should supplement, not supplant, its revenue and equity aspects.

PROGRESSIVE TAXES

Progressive taxes are the backbone of the Federal tax system. In recent years much progress has been made in perfecting income, estate, gift, and profit taxation but numerous loopholes still exist. Because some taxpayers use them to avoid taxes, other taxpayers must pay more. The higher the tax rates the more urgent it becomes to close the loopholes. Exemptions in estate and gift taxation should be lowered. The privileged treatment given certain types of business in corporate income taxation should be reexamined.

It seems right and just that no further tax-exempt bonds should be issued. We no longer issue United States tax-exempt bonds and it is my personal belief that the income from State, municipal, and authority bonds is taxable under the income-tax amendment to the Constitution. As a matter of equity I recommend legislation to tax all future issues of this character.

Excessive profits undermine unity and should be recaptured. The fact that a corporation had large profits before the defense program started is no reason to exempt them now. Unreasonable profits are not necessary to obtain maximum production and economical management. Under war conditions the country cannot tolerate undue profits.

Our tax laws contain various technical inequities and discriminations. With taxes at wartime levels, it is more urgent than ever to eliminate these defects in our tax system.

ANTI-INFLATIONARY TAXES

I stated last year in the Budget Message that extraordinary tax measures may be needed to "aid in avoiding inflationary price rises which may occur when full capacity is approached." The time for such measures has come. A well-balanced tax program must include measures which combat inflation. Such measures should absorb some of the additional purchasing power of consumers and some of the additional funds which accrue to business from increased consumer spending.

A number of tax measures have been suggested for that purpose, such as income taxes collected at the source, pay-roll taxes, and excise taxes. I urge the Congress to give all these proposals careful consideration. Any tax is better than an uncontrolled price rise.

Taxes of an anti-inflationary character at excessive rates spell hardship in individual cases and may have undesirable economic repercussions. These can be mitigated by timely adoption of a variety of measures, each involving a moderate rate of taxation.

Any such tax should be considered an emergency measure. It may help combat inflation; its repeal in a post-war period may help restore an increased flow of consumers' purchasing power.

Excise taxes.—All through the years of the depression I opposed general excise and sales taxes and I am as convinced as ever that they have no permanent place in the Federal tax system. In the face of the present financial and economic situation, however, we may later be compelled to reconsider the temporary necessity of such measures.

Selective excise taxes are frequently useful for curtailing the demand for consumers' goods, especially luxuries and semiluxuries. They should be utilized when manufacture of the products competes with the war effort.

Pay-roll taxes and the social security program.—I oppose the use of pay-roll taxes as a measure of war finance unless the worker is given his full money's worth in increased social security. From the inception of the social security program in 1935 it has been planned to increase the number of persons covered and to provide protection against hazards not initially included. By expanding the program now, we advance the organic development of our social security system and at the same time contribute to the anti-inflationary program.

I recommend an increase in the coverage of old-age and survivors' insurance, addition of permanent and temporary disability payments and hospitalization payments beyond the present benefit programs, and liberalization and expansion of unemployment compensation in a uniform national system. I suggest that collection of additional contributions be started as soon as possible, to be followed 1 year later by the operation of the new benefit plans.

Additional employer and employee contributions will cover increased disbursements over a long period of time. Increased contributions would result in reserves of several billion dollars for post-war contingencies. The present accumulation of these contributions would absorb excess purchasing power. Investment of the additional reserves in bonds of the United States Government would assist in financing the war.

The existing administrative machinery for collecting pay-roll taxes can function immediately. For this reason congressional consideration might be given to immediate enactment of this proposal, while other necessary measures are being perfected.

I estimate that the social security trust funds would be increased through the proposed legislation by 2 billion dollars during the fiscal year 1943.

FLEXIBILITY IN THE TAX SYSTEM

Our fiscal situation makes imperative the greatest possible flexibility in our tax system. The Congress should consider the desirability of tax legislation which makes possible quick adjustment in the timing of tax rates and collections during an emergency period.

BORROWING AND THE MENACE OF INFLATION

The war program requires not only substantially increased taxes but also greatly increased borrowing. After adjusting for additional tax collections and additional accumulation in social security trust funds, borrowing from the public in the current and the next fiscal year would be nearly 19 billion dollars and 34 billion dollars, respectively. The adjustments are indicated in the preceding table.

Much smaller deficits during the fiscal year 1941 were associated with a considerable increase in prices. Part of this increase was a recovery from depression lows. A moderate price rise, accompanied by an adjustment of wage rates, probably facilitated the increase in production and the defense effort. Another part of the price rise, however, was undesirable and must be attributed to the delays in enacting adequate measures of price control.

With expenditures and deficits multiplied, the threat of inflation will apparently be much greater. There is, however, a significant difference between conditions as they were in the fiscal year 1941 and those prevailing under a full war program. Last year, defense expenditures so stimulated private capital outlays that intensified use of private funds and private credit added to the inflationary pressure created by public spending.

Under a full war program, however, most of the increase in expenditures will replace private capital outlays rather than add to them. Allocations and priorities, necessitated by shortages of material, are now in operation; they curtail private outlays for consumers' durable goods, private and public construction, expansion and even replacements in nondefense plant and equipment. These drastic curtailments of nondefense expenditures add, therefore, to the private funds available for noninflationary financing of the Government deficit.

This factor will contribute substantially to financing the tremendous war effort without disruptive price rises and without necessitating a departure from our low-interest-rate policy. The remaining inflationary pressure will be large but manageable. It will be within our power to control it if we adopt a comprehensive program of additional anti-inflationary measures.

A COMPREHENSIVE ANTI-INFLATIONARY PROGRAM

A great variety of measures is necessary in order to shift labor, materials, and facilities from the production of civilian articles to the production of weapons and other war supplies. Taxes can aid in speeding these shifts by cutting nonessential civilian spending. Our resources are such that even with the projected huge war expenditures we can maintain a standard of living more than adequate to support the health and productivity of our people. But we must forego many conveniences and luxuries.

The system of allocations—rationing on the business level—should be extended and made fully effective, especially with relation to inventory control.

I do not at present propose general consumer ration cards. There are not as yet scarcities in the necessities of life which make such a step imperative. Consumers' rationing has been introduced, however, in specific commodities for which scarcities have developed. We shall profit by this experience if a more general system of rationing ever becomes necessary.

I appeal for the voluntary cooperation of the consumer in our national effort. Restraint in consumption, especially of scarce products, may make necessary fewer compulsory measures. Hoarding should be encouraged in only one field, that of defense savings bonds. Economies in consumption and the purchase of defense savings bonds will facilitate financing war costs and the shift from a peace to a war economy.

An integrated program, including direct price controls, a flexible tax policy, allocations, rationing, and credit controls, together with producers' and consumers' cooperation will enable us to finance the war effort without danger of inflation. This is a difficult task. But it must be done and it can be done.

The Increase in the Federal Debt

On the basis of tentative Budget estimates, including new taxes, the Federal debt will increase from 43 billion dollars in June 1940, when the defense program began, to 110 billion dollars 3 years later. This increase in Federal indebtedness covers also the future capital demands of Government corporations. About 2 billion dollars of this increase will result from the redemption of notes of Government corporations guaranteed by the Federal Government.

These debt levels require an increase in the annual interest from 1 billion dollars in 1940 to above 2.5 billion dollars at the end of fiscal year 1943. Such an increase in interest requirements will prevent us for some time after the war from lowering taxes to the extent otherwise possible. The import of this fact will depend greatly on economic conditions in the post-war period.

Paying 2.5 billion dollars out of an extremely low national income would impose an excessive burden on taxpayers while the same payment out of a 100-billion-dollar national income, after reduction of armament expenditures, may still permit substantial tax reductions in the post-war period.

If we contract a heavy debt at relatively high prices and must pay service charges in a period of deflated prices, we shall be forced to impose excessive taxes. Our capacity to carry a large debt in a post-war period without undue hardship depends mainly on our ability to maintain a high level of employment and income.

I am confident that by prompt action we shall control the price development now and that we shall prevent the recurrence of a deep depression in the post-war period. There need be no fiscal barriers to our war effort and to victory.

FRANKLIN D. ROOSEVELT.

JANUARY 5, 1942.

GENERAL BUDGET SUMMARY AND SUPPORTING SCHEDULES

GENERAL AND SPECIAL ACCOUNTS

Summary Statements of General Fund Balance, Public Debt, and Contingent Liabilities

405000—41——A4

GENERAL BUDGET SUMMARY

Comparative statement of receipts and expenditures—cash basis

GENERAL AND SPECIAL ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
. Receipts (Schedule No. 1):			
1. Internal revenue	$17,261,367,000.00	$12,196,665,000.00	$7,361,674,982.23
2. Railroad Unemployment Insurance Act	9,500,000.00	8,500,000.00	6,814,717.52
3. Customs	297,000,000.00	368,000,000.00	391,870,012.27
4. Return of surplus funds from Government corporations			319,207,200.00
5. Other	284,223,000.00	240,915,000.00	188,945,672.48
Gross receipts	17,852,090,000.00	12,816,080,000.00	8,268,512,584.50
Deduct net appropriation for Federal old-age and survivors insurance trust fund	1,364,890,000.00	873,087,000.00	661,300,732.42
Net receipts	16,487,200,000.00	11,943,993,000.00	7,607,211,852.08
. Expenditures (Schedule No. 2):			
1. Legislative, judicial, and executive	43,487,800.00	41,329,300.00	38,497,649.05
2. Civil departments and agencies	797,443,700.00	844,470,700.00	782,458,964.30
Post Office Department, deficiency		14,000,000.00	30,130,553.83
3. General Public Works Program	578,231,000.00	715,520,500.00	579,056,675.48
4. National defense	52,786,186,000.00	23,996,525,400.00	6,301,042,185.91
5. Veterans' pensions and benefits	590,067,000.00	578,116,000.00	559,265,846.57
6. Aids to agriculture:			
Gross expenditures	864,000,000.00	1,117,082,000.00	1,094,205,136.72
Return of surplus funds from Government corporations			*315,000,000.00
7. Aids to youth	100,000,000.00	235,095,000.00	347,264,158.83
8. Social security	537,825,000.00	462,046,000.00	444,446,548.79
9. Work relief:			
Gross expenditures	480,075,000.00	942,430,000.00	1,451,910,183.92
Return of surplus funds from Government corporations			*14,000,000.00
10. Refunds	87,005,000.00	89,002,000.00	89,667,290.92
11. Interest on the public debt	1,750,000,000.00	1,250,000,000.00	1,110,692,811.91
12. Retirement funds	298,599,800.00	267,177,262.00	217,065,000.00
13. Supplemental items—regular	25,000,000.00	25,000,000.00	
Total expenditures, excluding debt retirement	58,927,993,300.00	30,575,796,162.00	12,710,629,823.97
. Budget deficit under present tax legislation	42,440,793,300.00	18,631,803,162.00	5,103,417,971.89
. Receipts from proposed tax legislation	[1] 7,000,000,000.00		
. Budget deficit under proposed tax legislation	35,440,793,300.00	18,631,803,162.00	5,103,417,971.89
. Debt retirement	100,000,000.00	100,000,000.00	64,260,500.00
. Gross deficit	35,540,793,300.00	18,731,803,162.00	5,167,678,471.89
EFFECT OF OPERATIONS ON THE PUBLIC DEBT			
blic debt at beginning of year (Schedule No. 4)	$70,612,246,697.71	$48,961,443,535.71	$42,967,531,037.69
rease in public debt during year:			
To meet Budget deficit above	35,440,793,300.00	18,631,803,162.00	5,103,417,971.89
To purchase obligations of governmental corporations	4,368,000,000.00	3,019,000,000.00	
Increase in working balance, general and special accounts (Schedule No. 3)			890,494,526.14
Net increase in public debt during year	39,808,793,300.00	21,650,803,162.00	5,993,912,498.03
blic debt at end of year	110,421,039,997.71	70,612,246,697.71	48,961,443,535.71

* Credits, deduct.

[1] From new taxes only. The net excess in social security trust funds is estimated to be $2,000,000,000 in 1943 under proposed new legislation.

Schedule No. 1

RECEIPTS

Ordinary revenues and other receipts belonging to general and special accounts, excluding postal revenues

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Internal revenue:			
(1) Income tax (including tax on unjust enrichment)	$11,318,000,000	$7,147,000,000	$3,469,637,8[illegible]
(2) Miscellaneous internal revenue taxes:			
Capital stock tax	300,900,000	252,500,000	166,652,0[illegible]
Estate tax	388,000,000	390,500,000	355,194,4[illegible]
Gift tax	30,700,000	160,000,000	51,862,7[illegible]
Liquor taxes	1,168,800,000	1,002,000,000	820,472,5[illegible]
Tobacco taxes	941,442,000	772,140,000	697,177,0[illegible]
Stamp taxes	46,625,000	42,935,000	39,030,0[illegible]
Manufacturers' excise taxes	837,900,000	725,800,000	617,376,4[illegible]
Retailers' excise taxes	150,100,000	75,200,000	
Sugar tax	66,300,000	72,200,000	74,524,7[illegible]
Sundry taxes	315,700,000	346,700,000	144,994,7[illegible]
Total (unadjusted)	4,286,467,000	3,893,965,000	2,954,552,2[illegible]
Adjustment to daily Treasury statement			+12,[illegible]
Total, miscellaneous internal revenue taxes	4,286,467,000	3,892,965,000	2,966,[illegible]
(3) Employment taxes:			
Taxes on employment by other than carriers:			
Federal Insurance Contributions Act	1,394,500,000	900,[illegible]	688,[illegible]
Federal Unemployment Tax Act	150,[illegible]	117,[illegible]	97,[illegible]
Total	1,544,[illegible]	1,0[illegible]	785,[illegible]
Taxes on carriers and their employees	184,[illegible]	170,700,000	136,[illegible]
Total, employment taxes	1,728,[illegible]	1,[illegible]	925,[illegible]
Total, internal revenue	17,[illegible]	12,[illegible]	7,361,674,[illegible]
2. Railroad Unemployment Insurance Act	9,[illegible]	8,[illegible]	6,[illegible]
3. Customs	297,000,000	389,000,000	391,870,[illegible]
4. Miscellaneous receipts:			
(1) Miscellaneous taxes	3,[illegible]	3,[illegible]	2,[illegible]
(2) Rents and royalties	20,[illegible]	17,[illegible]	9,[illegible]
(3) Permits, privileges, and licenses	3,[illegible]	3,[illegible]	4,[illegible]
(4) Mint receipts	81,[illegible]	41,[illegible]	73,[illegible]
(5) Interest, exchange, and dividends	42,[illegible]	25,[illegible]	15,[illegible]
(6) Fines and penalties	4,[illegible]	3,[illegible]	3,[illegible]
(7) Fees	15,[illegible]	14,[illegible]	14,[illegible]
(8) Forfeitures	[illegible]	1,[illegible]	1,[illegible]
(9) Assessments	9,[illegible]	7,[illegible]	8,[illegible]
(10) Reimbursements	13,[illegible]	13,[illegible]	10,[illegible]
(11) Gifts and contributions	[illegible]	[illegible]	[illegible]
(12) Sales of products	23,[illegible]	16,[illegible]	7,[illegible]
(13) Sale of services	24,[illegible]	12,[illegible]	38,[illegible]
(14) Sundry receipts	9,[illegible]	8,[illegible]	7,[illegible]
(15) Return of surplus funds from Government corporations [1]			[illegible]
(16) Repayments of investments	12,[illegible]	13,[illegible]	5,[illegible]
(17) Sales of public lands	[illegible]	[illegible]	[illegible]
(18) Sales of Government property	3,[illegible]	3,[illegible]	4,[illegible]
Total	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement			−[illegible]
Total, miscellaneous receipts, general and special accounts	[illegible]	[illegible]	[illegible]
Gross receipts, general and special accounts	17,[illegible]	12,[illegible]	8,[illegible]
Deduct net appropriation for Federal old-age and survivors insurance trust fund	1,[illegible]	[illegible]	[illegible]
Net receipts, general and special accounts	16,[illegible]	11,[illegible]	7,[illegible]

[1] Represents return of capital funds pursuant to the President's letter of July 15, 1940. Other returns of surplus funds of Government corporations reflected as credits against expenditures.

Schedule No. 2

EXPENDITURES

Estimated and actual expenditures from general and special accounts

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
I. Legislative, judicial, and executive:			
1. Legislative establishment	$[illegible]	$[illegible]	$[illegible]
2. Judicial establishment	13,[illegible]	13,[illegible]	11,[illegible]
3. Executive Office of the President	4,[illegible]	[illegible]	[illegible]
Total, legislative, judicial, and executive	[illegible]	41,[illegible]	[illegible]
II. Civil departments and agencies:			
1. Department of Agriculture	[illegible]	[illegible]	[illegible]
Rural Electrification Administration	[illegible]	[illegible]	[illegible]
2. Department of Commerce	[illegible]	[illegible]	[illegible]
Civil Aeronautics	[illegible]	[illegible]	[illegible]
3. Department of the Interior	[illegible]	[illegible]	[illegible]
4. Department of Justice	[illegible]	[illegible]	[illegible]
5. Department of Labor	[illegible]	[illegible]	[illegible]
6. Department of State	[illegible]	[illegible]	[illegible]
7. Treasury Department (excluding Coast Guard)	[illegible]	[illegible]	[illegible]
8. War Department (nonmilitary)	[illegible]	[illegible]	[illegible]
Panama Canal	[illegible]	[illegible]	[illegible]
9. District of Columbia, United States share (from Annual Budget)	[illegible]	[illegible]	[illegible]
10. Federal Loan Agency	[illegible]	[illegible]	[illegible]
11. Federal Security Agency	[illegible]	[illegible]	[illegible]
12. Federal Works Agency	[illegible]	[illegible]	[illegible]
13. Other independent offices and establishments	[illegible]	[illegible]	[illegible]
14. Refugee relief			*[illegible]
Unclassified items			*[illegible]
Adjustment for disbursing officers' checks outstanding			
Subtotal	[illegible]	[illegible]	[illegible]
15. Post Office Department, deficiency (from Annual Budget) (see analysis following this schedule)		[illegible]	[illegible]
Total, civil departments and agencies	[illegible]	[illegible]	[illegible]
III. General public works program:			
1. Federal Security Agency	[illegible]	[illegible]	[illegible]
2. Federal Works Agency	[illegible]	[illegible]	[illegible]
3. National Advisory Committee for Aeronautics	[illegible]	[illegible]	[illegible]
4. Tennessee Valley Authority	[illegible]	[illegible]	[illegible]
5. Veterans' Administration	[illegible]	[illegible]	[illegible]
6. Department of Agriculture	[illegible]	[illegible]	[illegible]
7. Department of Commerce	[illegible]	[illegible]	[illegible]
8. Department of the Interior	[illegible]	[illegible]	[illegible]
9. Department of Justice	[illegible]	[illegible]	[illegible]
10. Department of State	[illegible]	[illegible]	[illegible]
11. War Department (nonmilitary)	[illegible]	[illegible]	[illegible]
Total, General Public Works Program	[illegible]	[illegible]	[illegible]
IV. National defense:			
1. Navy Department	[illegible]	[illegible]	[illegible]
2. War Department	[illegible]	[illegible]	[illegible]
3. Defense aid (lend-lease)	[illegible]	[illegible]	[illegible]
4. Other	[illegible]	[illegible]	[illegible]
5. Supplemental items	[illegible]	[illegible]	
Total, national defense	[illegible]	[illegible]	[illegible]
V. Veterans' pensions and benefits	[illegible]	[illegible]	[illegible]
VI. Aids to agriculture:			
1. Agricultural Adjustment Program	[illegible]	[illegible]	[illegible]
2. Commodity Credit Corporation		[illegible]	[illegible]
3. Farm Tenant Act	[illegible]	[illegible]	[illegible]
4. Federal Farm Mortgage Corporation		[illegible]	[illegible]
5. Federal land banks		[illegible]	[illegible]
6. Farm Security Administration	[illegible]	[illegible]	[illegible]
7. Farm Credit Administration	[illegible]	[illegible]	*[illegible]
Subtotal	[illegible]	1,117,[illegible]	1,[illegible]
Return of surplus funds from Government corporations			*[illegible]
Total, aids to agriculture	[illegible]	1,117,[illegible]	[illegible]

* Excess of credits, deduct.

Schedule No. 2—Continued

EXPENDITURES—Continued

Estimated and actual expenditures from general and special accounts—Continued

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
VII. Aids to youth:			
1. Civilian Conservation Corps		$165,000,000	$257,396,[illegible]
2. National Youth Administration		98,053,000	89,[illegible]
3. Emergency youth program—supplemental items	$100,000,000		
Total, aids to youth	100,000,000	263,053,000	347,[illegible]
VIII. Social security:			
1. Administrative expenses	37,130,000	33,948,000	28,698,[illegible]
2. Grants to States	515,795,000	458,195,000	417,747,[illegible]
Total, social security	552,925,000	492,143,000	446,446,[illegible]
IX. Work relief:			
1. Work Projects Administration		875,000,000	1,284,[illegible]
2. Public Works Administration	11,075,000	49,600,000	146,[illegible]
3. Other	4,095,000	17,820,000	27,[illegible]
4. Supplemental items	465,000,000		
Subtotal	480,170,000	942,420,000	1,461,[illegible]
Return of surplus funds from Government corporations			*24,000,000.00
Total, work relief	480,170,000	942,420,000	1,437,[illegible]
X. Refunds:			
1. Customs	19,000,000	19,000,000	27,331,472.7[illegible]
2. Internal revenue	60,000,000	62,000,000	54,226,[illegible]
3. Processing tax on farm products	8,000,000	8,000,000	8,113,71[illegible]
Total, refunds	87,000,000	89,000,000	89,667,[illegible]
XI. Interest on the public debt	1,675,000,000	1,250,000,000	1,110,692,817.[illegible]
Supplemental items	75,000,000		
Total, interest on the public debt	1,750,000,000	1,250,000,000	1,110,692,817.[illegible]
XII. Retirement funds:			
1. Railroad retirement account	[illegible]	144,329,000	124,350,000.00
2. Government employees' retirement funds (United States share)	107,240,000	102,843,202	92,715,[illegible]
Total, retirement funds	[illegible]	247,172,202	217,065,000.00
XIII. Supplemental items—unclassified	25,000,000	25,000,000	
Total, expenditures (excluding debt retirement)	[illegible]	20,673,795,162	12,710,[illegible]
XIV. Debt retirement	100,000,000	100,000,000	64,200,500.00
Total, expenditures	[illegible]	20,773,795,162	12,774,890,[illegible]

* Excess of credits, deduct.

Schedule No. 2—Continued

EXPENDITURES—Continued

Analysis of postal deficiency by classes of mail and special services [1]

[In millions of dollars]

Detail	Estimated, fiscal year 1943			Estimated, fiscal year 1942			Actual, fiscal year 1941		
	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)
Class of mail:									
First class	[illegible]	394.5	+174.9	[illegible]	392.7	+161.0	[illegible]	[illegible]	+[illegible]
Second class	28.7	117.9	−89.2	27.3	113.7	−86.4	26.7	[illegible]	−[illegible]
Third class	92.4	112.0	−[illegible]	87.7	[illegible]	−[illegible]	82.9	[illegible]	−[illegible]
Fourth class	158.4	173.7	−15.3	150.1	167.4	−17.3	141.9	[illegible]	−[illegible]
Foreign	20.2	31.6	−11.4	[illegible]	30.6	−11.8	18.4	[illegible]	−10.9
Penalty		21.5	−21.3		20.8	−20.8		19.7	−19.7
Franked		.9	−.9		.8	−.8		.8	−.8
Free for the blind		.2	−.2		.2	−.2		.2	−.2
Special services and miscellaneous	97.9	113.3	−15.4	92.0	108.4	−16.4	87.8	102.1	−[illegible]
Gross total	[illegible]	[illegible]	+.1	[illegible]	673.9	−13.9	[illegible]	[illegible]	−[illegible]
Additional requirements from general revenues		.1	−.1		.1	−.1		.1	−.1
Adjustment to daily Treasury statement								2.0	−2.0
Net total	907.0	907.0		[illegible]	674.0	−14.0	[illegible]	[illegible]	−30.1

[1] For details under each classification, see table on p. 872.

Schedule No. 3

GENERAL FUND BALANCE

Detail	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Balance in general fund at beginning of year:			
Working balance	$1,661,[illegible]	$1,404,[illegible]	$1,162,790,[illegible]
Increment on gold	143,[illegible]	143,[illegible]	142,[illegible]
Seigniorage	[illegible]	[illegible]	[illegible]
Total, general fund balance	[illegible]	[illegible]	[illegible]
Increase (+) or decrease (−) in general fund balance during year:			
Working balance:			
In general and special accounts			+[illegible]
In other accounts, etc.	−2,[illegible]	−[illegible]	−[illegible]
Total, increase (+) or decrease (−) in working balance	−2,[illegible]	−[illegible]	+[illegible]
Increment on gold	+250,000.00	+250,000.00	+[illegible]
Seigniorage	+15,000,000.00	+15,000,000.00	+[illegible]
Total, increase (+) or decrease (−) in general fund balance	+12,[illegible]	−[illegible]	+742,[illegible]
Balance in general fund at end of year:			
Working balance	1,[illegible]	1,[illegible]	1,[illegible]
Increment on gold	143,[illegible]	143,[illegible]	143,[illegible]
Seigniorage	[illegible]	[illegible]	[illegible]
Total, general fund balance	[illegible]	[illegible]	[illegible]

Schedule No. 4

ANALYSIS OF THE PUBLIC DEBT

Issue	Outstanding debt June 30, 1941	Outstanding debt June 30, 1940	Increase during fiscal year 1941	Outstanding debt June 30, 1920 [1]
I. INTEREST-BEARING DEBT:				
1. Pre-war bonds, including Postal Savings bonds	$196,[illegible]	$196,[illegible]	[2] $[illegible]	$[illegible]
2. Liberty Loan bonds				[illegible]
3. Treasury bonds	[illegible]	[illegible]	[illegible]	[illegible]
4. United States savings bonds (current redemption value)	4,[illegible]	2,904,[illegible]	1,[illegible]	
5. Adjusted-service bonds	740,[illegible]	[illegible]	[2] [illegible]	
Total, bonds	[illegible]	[illegible]	[illegible]	[illegible]
6. Treasury notes	[illegible]	[illegible]	[illegible]	[illegible]
7. Certificates of indebtedness	[illegible]	[illegible]	[illegible]	[illegible]
8. Treasury bills (maturity value)	1,[illegible]	1,[illegible]	[illegible]	[illegible]
Total, interest-bearing debt outstanding	[illegible]	[illegible]	[illegible]	[illegible]
II. MATURED DEBT ON WHICH INTEREST HAS CEASED (PAYABLE ON PRESENTATION)	[illegible]	[illegible]	[illegible]	[illegible]
III. DEBT BEARING NO INTEREST (PAYABLE ON PRESENTATION)	[illegible]	[illegible]	[2] 17,[illegible]	[illegible]
Total, gross debt, on basis of daily Treasury statement, unrevised	[illegible]	[illegible]	[illegible]	[illegible]
Add excess of receipts over redemptions in transit, etc., June 30	[illegible]	[illegible]	[illegible]	
Less excess of redemptions over receipts in transit, etc., June 30				[illegible]
Total, gross debt, on basis of daily Treasury statement, revised	[illegible]	[illegible]	[illegible]	[illegible]

[1] Lowest point of post-war debt at end of any fiscal year.
[2] Decrease.

Schedule No. 5

CONTINGENT LIABILITIES

Issuing agency	Authorizing act	Amount of contingent liability on June 30, 1941		
		Principal[1]	Matured interest[1]	Total
I. Guaranteed by the United States:				
1. Commodity Credit Corporation	Mar. 8, 1938 (52 Stat. 107)	[2]$696,372,000.00	$86,482.29	$696,[illegible],482.29
2. Federal Farm Mortgage Corporation	Jan. 31, 1934 (48 Stat. 344), as amended	[3]1,269,[illegible]	1,277,[illegible].76	1,270,[illegible]
3. Federal Housing Administration	June 27, 1934 (48 Stat. 1246), as amended	[4]17,[illegible]	1,[illegible].71	17,[illegible]
4. Home Owners' Loan Corporation	June 13, 1933 (48 Stat. 128), as amended	[5]2,[illegible]	1,[illegible].77	2,[illegible].77
5. Reconstruction Finance Corporation	Jan. 22, 1932 (47 Stat. 5), as amended	[6]1,741,[illegible].00	8,[illegible].47	1,741,[illegible].47
6. Tennessee Valley Authority	May 18, 1933 (48 Stat. 58), as amended	[7]		
7. United States Housing Authority	Sept. 1, 1937 (50 Stat. 888), as amended	[8]226,[illegible]	2,[illegible]	226,[illegible]
8. United States Maritime Commission	June 29, 1936 (49 Stat. 1985), as amended			
Total, based on guarantees		6,[illegible]	3,[illegible]	6,[illegible]
II. On credit of the United States:				
9. Secretary of Agriculture (cotton)	Mar. 12, 1933 (48 Stat. 31)			
10. Postal Savings System, funds due depositors	June 25, 1910 (36 Stat. 814), as amended	[9]1,3[illegible]	27,[illegible].49	1,3[illegible]
11. Tennessee Valley Authority	May 18, 1933 (48 Stat. 58), as amended	[10]8,[illegible]		8,[illegible]
Total, based on credit of the United States		1,3[illegible]	27,[illegible].49	1,3[illegible]
III. Other obligations:				
12. Federal Reserve notes (face amount)	Dec. 23, 1913 (38 Stat. 251), as amended	[11]6,714,[illegible]		6,714,[illegible]
Total contingent liabilities		14,[illegible]	[illegible]	14,[illegible]

MEMORANDUM

	Maximum authorized issue of obligations
Contingent liabilities with definite limitations:	
Commodity Credit Corporation (see 1 above)	$1,400,000,000
Federal Farm Mortgage Corporation (see 2 above)	2,000,000,000
Federal Housing Administration (see 3 above)	[12]4,[illegible]
Home Owners' Loan Corporation (see 4 above)	4,750,000,000
Reconstruction Finance Corporation (see 5 above)	[13][illegible]
Tennessee Valley Authority (see 6 and 11 above)	75,[illegible]
U. S. Housing Authority (see 7 above)	800,000,000
U. S. Maritime Commission (see 8 above)	400,000,000
Contingent liabilities without definite limitations:	
Reconstruction Finance Corporation (see 5 above):	
Purchase of preferred stock, etc., banks and trust companies (outstanding June 30, 1941, [illegible])	
For sec. 5, Agricultural Adjustment Act.	
For sec. 5, National Housing Act.	
Secretary of Agriculture:	
Borrowings for loans on cotton (see 9 above).	

[1] Funds have been deposited with the Treasurer of the United States for payment of outstanding matured principal and interest obligations guaranteed by the U. S. Government.
[2] Does not include [illegible] face amount of [illegible] notes held by the Treasury and reflected in the public debt in schedule No. 4.
[3] Includes [illegible] in matured obligations, together with [illegible] interest accrued thereon.
[4] Includes [illegible] in matured obligations, together with [illegible] interest accrued thereon.
[5] Includes [illegible] in matured obligations, together with [illegible] interest accrued thereon [illegible] face amount of bonds in transit for redemption on June 30, 1941.
[6] Does not include [illegible] face amount of [illegible] notes, series Q–[illegible], due Jan. 1, 1942, held by the Treasury and reflected in the public debt in schedule No. 4.
[7] Bonds in the face amount of [illegible] issued under sec. 15c and bonds in the face amount of [illegible] issued under sec. 15 of the Tennessee Valley Authority Act of 1933, as amended, are held by the Treasury and reflected in the public debt in schedule No. 4.
[8] Does not include [illegible] face amount of notes [illegible] held by the Treasury and reflected in the public debt in schedule No. 4.
[9] Offset by cash in designated depository banks amounting to [illegible], which is secured by the pledge of collateral as provided in the regulations of the Postal Savings System, having a face value of [illegible], cash in possession of the System amounting to [illegible], Government and Government guaranteed securities with a face value of [illegible], and other assets.
[10] Held by Reconstruction Finance Corporation.
[11] In actual circulation, exclusive of [illegible] redemption fund deposited in the Treasury and [illegible] of their own Federal Reserve notes held by the issuing banks. The collateral security for Federal Reserve notes issued consists of [illegible] in gold certificates and in credits with the Treasurer of the United States payable in gold certificates, and [illegible] face amount of commercial paper.
[12] May be increased to [illegible], with the approval of the President, by authority of the act of June [illegible], 1941.
[13] Excluding obligations issued under indefinite authorizations.

DETAILED COMPARATIVE STATEMENT OF RECEIPTS

GENERAL AND SPECIAL ACCOUNTS

Narrative Synopsis Supporting Revenue Estimates

Statement No. 1

COMPARATIVE STATEMENT OF RECEIPTS

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
I. Internal revenue:			
(1) Income taxes:			
Corporation, current	$3,952,[illegible]	$2,[illegible]	$1,[illegible]
Individual, current	[illegible]	[illegible]	1,314,[illegible]
Back taxes	315,000,000	[illegible]	[illegible]
Excess-profits tax	[illegible]	1,[illegible]	164,[illegible]
Declared value excess-profits tax	[illegible]	[illegible]	[illegible]
Unjust enrichment tax	[illegible]	[illegible]	[illegible]
Total, income taxes (collection basis)	11,316,000,000	7,147,[illegible]	3,471,121,[illegible]
Adjustment to daily Treasury statement basis			−1,[illegible]
Total, income taxes (daily Treasury statement basis)	11,316,000,000	7,147,[illegible]	3,469,637,[illegible]
(2) Miscellaneous internal revenue:			
Capital stock tax	[illegible]	232,[illegible]	[illegible]
Estate tax	[illegible]	[illegible]	355,[illegible]
Gift tax	[illegible]	[illegible]	51,[illegible]
Liquor taxes:			
Distilled spirits (domestic and imported) (excise tax)	740,[illegible]	[illegible]	[illegible]
Fermented malt liquors	[illegible]	[illegible]	[illegible]
Rectification tax	13,[illegible]	[illegible]	13,457,[illegible]
Wines (domestic and imported) (excise tax)	[illegible]	27,[illegible]	11,[illegible]
Special taxes in connection with liquor occupations	12,[illegible]	12,[illegible]	11,[illegible]
Container stamps	11,[illegible]	11,[illegible]	[illegible]
Floor-stocks taxes	[illegible]	[illegible]	37,[illegible]
All other	1,[illegible]	1,[illegible]	1,[illegible]
Total, liquor taxes	1,[illegible]	1,[illegible]	[illegible]
Tobacco taxes:			
Cigarettes (small)	[illegible]	[illegible]	[illegible]
Tobacco (chewing and smoking)	[illegible]	55,000,000	[illegible]
Cigars (large)	14,[illegible]	14,100,000	13,[illegible]
Snuff	7,[illegible]	7,300,000	[illegible]
Cigarette papers and tubes	1,[illegible]	1,700,000	1,[illegible]
All other	142,000	140,000	137,[illegible]
Total, tobacco taxes	[illegible]	772,140,000	[illegible]
Stamp taxes:			
Issues of securities, bond transfers, and deeds of conveyance	[illegible]	[illegible]	[illegible]
Stock transfers	12,[illegible]	11,[illegible]	13,[illegible]
Playing cards	[illegible]	[illegible]	[illegible]
Silver bullion sales or transfers	25,000	25,000	[illegible]
Total, stamp taxes	[illegible]	42,[illegible]	[illegible]
Manufacturers' excise taxes:			
Gasoline	[illegible]	372,[illegible]	[illegible]
Lubricating oils	45,000,000	[illegible]	[illegible]
Passenger automobiles and motorcycles	7,000,000	[illegible]	[illegible]
Automobile trucks, busses, and trailers	[illegible]	[illegible]	[illegible]
Parts and accessories for automobiles	[illegible]	[illegible]	13,[illegible]
Tires and inner tubes	[illegible]	[illegible]	[illegible]
Rubber articles	[illegible]	[illegible]	
Electrical energy	[illegible]	[illegible]	47,[illegible]
Electric, gas, and oil appliances	[illegible]	[illegible]	
Electric-light bulbs	[illegible]	2,400,000	
Electric signs	1,[illegible]	1,500,000	
Radio receiving sets, phonographs, phonograph records, and musical instruments	12,[illegible]	[illegible]	[illegible]
Refrigerators, refrigerating apparatus, and air-conditioners	[illegible]	[illegible]	13,[illegible]
Washing machines	200,000	200,000	
Business and store machines	[illegible]	[illegible]	
Photographic apparatus	11,[illegible]	[illegible]	[illegible]
Optical equipment	[illegible]	300,000	
Matches	[illegible]	[illegible]	[illegible]

STATEMENT No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Internal revenue—Continued.			
(2) Miscellaneous internal revenue—Continued.			
Manufacturers' excise taxes—Continued.			
Luggage	84,100,000	87,800,000	
Sporting goods	11,000,000	5,900,000	$129,265.12
Firearms, shells, and cartridges	4,200,000	4,200,000	5,621,074.56
Floor stocks taxes, tires and inner tubes, and tax...		8,500,000	
Total, manufacturers' excise taxes	837,440,000	730,800,000	615,636,481.77
Retailers' excise taxes:			
Jewelry, etc.	61,700,000	34,900,000	
Furs	32,000,000	27,300,000	
Toilet preparations	38,400,000	11,100,000	
Total, retailers' excise taxes	132,100,000	73,300,000	
Miscellaneous taxes:			
Telephone, telegraph, radio and cable facilities, leased wires, etc.	52,400,000	84,400,000	27,351,152.01
Telephone bill	59,000,000	56,300,000	
Transportation of oil by pipe line	14,200,000	13,000,000	12,460,584.62
Transportation of persons	89,000,000	80,400,000	
Admissions	158,600,000	172,600,000	71,562,098.20
Club dues and initiation fees	9,600,000	6,500,000	6,202,949.20
Leases of safe-deposit boxes	4,400,000	3,700,000	2,213,898.16
Use of motor vehicles and boats	143,500,000	79,500,000	
Coconut and other vegetable oils, processed	2,400,000	5,200,000	5,102,184.43
Narcotics, etc., including marihuana and special taxes	3,700,000	2,400,000	2,131,321.79
Bituminous coal tax	4,200,000	4,800,000	4,365,758.77
Sugar tax	66,200,000	72,300,000	74,624,721.60
Coin-operated amusement and gaming devices	5,100,000	4,200,000	
Bowling alleys and billiard and pool tables	1,300,000	1,100,000	
All other, including repealed taxes	500,000	3,100,000	13,430,758.46
Total, miscellaneous taxes	591,300,000	616,900,000	276,220,102.61
Total, miscellaneous internal revenue (ordinary basis)	4,289,467,000	3,602,965,000	2,954,553,282.12
Adjustment to daily Treasury statement basis			+12,710,486.77
Total, miscellaneous internal revenue (daily Treasury statement basis)	4,289,467,000	3,602,965,000	2,967,263,768.89
(3) Employment taxes:			
Taxes on employment by other than carriers:			
Federal Insurance Contributions Act	1,584,495,000	895,400,000	690,554,078.13
Federal Unemployment Tax Act	170,400,000	177,600,000	97,676,342.19
Total	1,594,895,000	1,073,000,000	788,231,420.32
Taxes on carriers and their employees (tit. II, subch. B of the Internal Revenue Code)	184,400,000	175,790,000	136,942,076.45
Total, employment taxes	1,779,295,000	1,248,790,000	925,173,504.92
Total, internal revenue	17,288,367,000	12,288,652,000	7,361,674,982.28
2. Railroad Unemployment Insurance Act	9,600,000	6,500,000	6,804,777.43
3. Customs	287,000,000	298,800,000	391,870,013.47
4. Miscellaneous receipts:			
(1) Miscellaneous taxes:			
Federal intermediate credit banks, franchise tax (special account)	478,300	680,000	447,894.97
Tonnage tax	1,590,000	1,393,320	1,261,496.09
Immigration head tax	730,000	760,000	530,998.02
Taxes, Canal Zone	128,300	126,300	122,151.20
Tax on hydraulic mining in California (special account)	7,300	7,500	7.70
Total, miscellaneous taxes	2,931,300	2,964,800	2,410,359.27
(2) Rents and royalties:			
Rent of public buildings, grounds, etc.	283,300	282,900	259,768.07
Rent of land	708,320	710,320	673,842.88
Ground rent	4,600	8,000	4,037.03
Receipts under mineral leasing acts	175,000	270,000	178,422.97
Receipts under mineral leasing acts (special account)	5,130,000	5,130,000	4,104,020.71
Receipts for range improvements	900,000	880,000	278,388.61
Receipts from potash deposits, royalties and rentals	33,400	33,400	31,460.46
Receipts from potash deposits, royalties and rentals (special account)	393,000	800,000	292,696.79
Potash deposits, royalties and rentals, act of Oct. 2, 1917 (special account)	40,000	40,000	40,022.34

STATEMENT No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
4. Miscellaneous receipts—Continued.			
(2) Rents and royalties—Continued.			
Receipts from leases of flood-control lands (special account)	225,000	225,000	*81,146.37
Royalties on oil, gas, etc.	14,300	14,300	12,664.25
Royalties on coal leases in Alaska	8,000	8,000	8,162.52
Royalties, naval petroleum reserves, California	900,000	850,000	744,602.26
Rentals on leases covering gas rights	200	200	181.72
Rentals of tenant farms, Puerto Rico Reconstruction Administration	56,000	56,000	54,572.48
Rent on fires leased	3,300	2,500	8,188.84
Rent of docks, wharves, and piers	22,200	22,500	16,675.94
Rent of equipment	227,000	280,125	274,662.87
Rent of camp and home sites	3,630	3,680	31,261.61
Rent of telegraph and telephone facilities	27,750	26,750	15,708.88
Rent of water-power sites	150,000	150,000	157,098.14
Pipe-line rentals	15,000	15,000	15,000.00
Deposits, rents, national defense housing projects (emergency funds for the President), Navy and War (special account)	1,911,700	1,900,300	17,280.64
Deposits, rents, national defense housing projects (United States Housing Authority), Navy and War (special account)	300,000	300,000	6,178.65
Rental or operation of property, defense housing, Federal Works Agency	13,411,050	8,950,000	
Amortization payments from rents, national defense housing (emergency funds for the President), Navy and War	2,040,300	1,690,800	
Rental or operation of property, defense housing, temporary shelter (Navy and Agriculture)	153,100	112,000	
Other	550	550	296.41
Total, rents and royalties	40,266,257	17,646,173	3,648,064.26
(3) Permits, privileges, and licenses:			
Alaska fund	300,000	300,000	188,198.42
Business concessions	295,000	284,000	227,408.84
Camp and recreational sites			152.30
Immigration reentry permits (canceled)	137,000	142,400	171,778.14
Licenses under Federal Power Act	161,000	161,273	152,467.46
Licenses under Federal Power Act (special account)	357,000	318,775	390,189.72
Permits to operate motor vehicles	14,900	14,900	12,447.60
Permits to enter national parks	1,730,000	1,700,000	1,732,627.36
Permits, fishing and hunting	1,000	1,000	2,888.50
Pipe-line water rights	150	150	145.00
Power permits	4,940	4,945	6,821.86
Receipts due States under Grazing Act, June 28, 1934 (special account)	461,200	461,200	538,071.94
Revenues, Indian Arts and Crafts Board (special account)	300	300	291.36
Revenues, Washington National Airport	600,000	400,000	2,686.50
Rights-of-way on and occupancy of public lands	74,300	86,300	25,628.36
Other	300	100	87.00
Total, permits, privileges, and licenses	4,071,330	3,743,790	3,330,123.38
(4) Mint receipts:			
Profits on coinage, bullion, deposits, etc.	3,315,000	1,710,000	4,725,580.71
Seigniorage	82,100,000	80,000,000	67,308,663.71
Total, mint receipts	85,315,000	81,710,000	72,032,244.42
(5) Interest, exchange, and dividends:			
Interest on deferred collections or payments	300,000	348,027	209,232.91
Interest on bonds of foreign governments under funding agreements		12,638	232,520.85
Interest on obligations of Reconstruction Finance Corporation purchased by the Secretary of the Treasury	34,000,000	7,700,000	330,034.19
Interest on securities received from Reconstruction Finance Corporation under act Feb. 24, 1938	2,300	2,300	14,179.74
Interest on Government-owned securities	52,500	52,500	17,493.30
Interest on loans, Puerto Rico Hurricane Relief Commission			67.25
Interest on loans, Puerto Rico Reconstruction Administration	12,000	15,000	14,380.89
Interest on loans to States, municipalities, etc., Public Works Administration	1,110,000	1,300,000	1,679,610.34
Interest on loans to States, municipalities, etc., defense public works	150,000	98,000	
Interest from Central Branch, Union Pacific Railroad	22,000	12,000	15,220.00
Interest earned on Commodity Credit Corporation securities	7,000,000	1,033,000	14,570.02
Interest on loans, Housing Corporation	25,000	25,000	4,721.17
Interest earned on Home Owners' Loan Corporation bonds	4,000	4,000	4,284.76
Interest earned on Tennessee Valley Authority securities	550,000	280,000	264,103.47
Interest on Federal Farm Mortgage Corporation notes	3,000,000	1,800,000	
Interest on loans, Rural Electrification Administration	600	600	61,573.21
Interest on advances to Colorado River dam fund, Boulder Canyon project	1,300,000	3,300,000	8,000,000.00
Interest earned on United States Housing Authority notes	3,500,000	2,400,000	72,686.48
Interest on homestead loans, Virgin Islands	2,300	2,300	3,110.97
Interest on loans, relief in stricken agricultural areas	160,000	305,000	668,498.03
Interest on emergency crop loans, Farm Credit Administration (emergency relief)	2,500	9,000	11,916.43

* Deduct.

Statement No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Miscellaneous receipts—Continued.			
(6) Interest, exchange, and dividends—Continued.			
Interest on farm loans, Farm Tenant Act			$774.99
Interest collections of Farm Security Administration (emergency relief)			34,156.42
Interest on farmers' seed loans	$32,000	$45,000	106,291.11
Interest on loans for Indian rehabilitation	1,400	1,300	1,156.41
Interest on public deposits	4,210	4,210	4,491.78
Interest on construction costs of public works in Canal Zone and Panama, War Department	36,000	37,000	34,983.72
Interest on water facility loans and construction costs			92.81
Interest and profits on investments, Pershing Hall Memorial Fund (special account)	5,082	5,082	5,042.70
Gain by exchange	60,200	60,200	56,961.61
Dividends on capital stock of Panama Railroad owned by United States	582,000		650,000.00
Dividends on capital stock of Federal home loan banks			1,859,179.82
Dividends on shares of Federal savings and loan associations	200,300	700,300	1,932,077.09
Earnings from payments to Federal Reserve banks for industrial loans	35,000	35,000	62,075.28
Military and naval insurance, Veterans' Administration, premiums on term insurance (repayments to appropriations)	450,000	450,000	467,172.11
Federal control of transportation systems (repayments to appropriations)			3,609.19
Loans to railroads after termination of Federal control (repayments to appropriations)	195,000	250,000	294,386.02
Premiums on Treasury bills sold		100	15,790.41
Total, interest, exchange, and dividends	42,609,392	39,290,749	13,461,150.[illegible]
(7) Fines and penalties:			
Canal Zone	27,700	41,700	29,696.70
Customs service	125,000	125,000	152,727.40
Enforcement of National Prohibition Act	18,000	18,000	18,937.73
Antinarcotic laws	7,500	7,000	7,095.36
Antitrust laws	29,100	40,000	24,098.98
Immigration and Naturalization Service	100,000	100,000	85,756.62
Internal revenue	8,500	8,500	1,913.07
Liquidated damages	170,000	170,100	168,128.51
Navigation	75,500	76,000	76,073.33
Public lands and reservations	5	5	248.48
Penalties, wheat-marketing quotas, Agricultural Adjustment Act of 1938	1,000,000	3,400,000	
Penalties, cotton-marketing quotas, Agricultural Adjustment Act of 1938	775,000	767,000	838,318.27
Penalties, tobacco-marketing quotas, Agricultural Adjustment Act of 1938	600,000	2,000	29,077.36
Penalties, peanut-marketing quotas, Agricultural Adjustment Act of 1938	3,000		
Penalties for delinquencies of licensees under Federal Power Act	500	100	70.25
Violations, air traffic regulations	45,000	50,000	15,484.60
Violating regulations and 8-hour law of 1912	27,300	47,583	60,665.56
Violations, Federal Alcohol Administration Act	11,500	11,000	3,773.60
Violations, Fair Labor Standards Act of 1938	165,000	150,000	132,593.[illegible]
Violations, Public Contracts Act	45,000	75,000	15,[illegible]
Other	1,081,200	1,551,300	1,771,618.[illegible]
Total, fines and penalties	4,375,300	5,057,180	7,197,218.42
(8) Fees:			
Agricultural Commodities Act	298,000	300,000	263,290.78
Alaska game laws	30,000	25,000	37,782.75
Alaska Road Commission	35,000	5,000	11,776.07
Admiralty fees	15,000	15,000	9,964.21
Board of Tax Appeals	30,000	52,000	86,007.21
Canal Zone	4,000	4,000	3,478.29
Clerks, United States courts	1,660,000	1,600,000	1,236,764.84
Commodity Exchange Act			456.00
Commissions on telephone pay stations in Federal buildings and rented post offices	142,400	161,000	108,121.78
Consular and passport	2,290,300	2,290,340	2,478,508.64
Copying	32,120	52,000	51,776.68
Copyright	350,000	350,000	462,989.40
Court of Claims	4,700	8,800	5,898.82
Certifying railroad tariffs	4,100	5,300	8,182.55
Court of Customs and Patent Appeals	4,500	5,500	4,211.28
Customs	15,000	15,000	18,254.64
Federal credit unions, Farm Credit Administration (special account)	180,000	190,000	143,737.47
Fees and commissions, land offices, act June 17, 1902 (32 Stat. 388) (special account)	40,000	40,000	95,708.86
Fees, sale of timber (Indians)	110,000	105,000	88,758.[illegible]
Filing fees, Trust Indenture Act of 1939, Securities and Exchange Commission	3,000	3,000	8,[illegible]
Grazing			22,[illegible]
Immigration (registration, aliens)	267,000	180,000	224,781.08
Inspection and grading of farm products	97,000	97,000	81,226.87
Inspection of tobacco	1,000	1,000	1,082.03
Federal Firearms Act	35,000	30,000	26,782.44
Land offices (excluding commissions)	12,000	12,000	25,761.77
Marshals, United States courts	185,000	185,000	155,456.87

Statement No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Miscellaneous receipts—Continued.			
(8) Fees—Continued.			
Migratory-bird hunting stamps	$1,400,000	$1,400,000	$1,297,417.[illegible]
Food, Drug, and Cosmetic Act	60,000	45,000	29,784.17
Naturalization (earned)	3,400,000	3,065,000	3,455,042.06
Naval stores grading	3,400	4,400	5,001.78
Navigation	395,000	390,000	199,938.48
Patent (earned)	4,400,000	4,200,000	4,148,191.07
Purchase of discharges, Army (special account)	15,000	12,000	158,858.[illegible]
Purchase of discharges, Navy and Marine Corps	1,500	1,500	1,075.00
Registering securities and exchanges	103,000	541,000	183,989.08
Registration under Neutrality Act	80,000	78,000	57,030.00
Services performed for Indians	55,000	55,000	54,471.[illegible]
Testing	110,000	110,000	108,111.[illegible]
Testing fees, enforcement of Tea Importation Act	90,000	90,000	45,113.[illegible]
Warehouse Act	60,400	29,500	29,572.[illegible]
United States Court for China and fees for China Trade Act	4,520	3,520	5,780.00
Vending machines	210	202	259.50
Other	1,250	1,223	1,590.[illegible]
Total, fees	15,027,800	14,892,132	14,202,952.14
(9) Forfeitures:			
Bonds of aliens, contractors, etc.	112,213	112,215	60,262.24
Bonds of aliens (United States securities) (special account)	8,337	3,000	48,585.00
Bribes to United States officers	75	225	400.00
Customs Service	400,000	500,000	309,807.40
Bonds under Narcotic Act	5,500	3,250	11,632.00
Bonds under National Prohibition Act	191,500	151,500	191,571.07
Excess proceeds of withheld Veterans' Administration foreign checks	500	500	760.00
Effects of deserters	275	275	227.45
Immigration forfeitures	1,000	1,500	587.00
Under enforcement of National Prohibition Act			122.50
Unclaimed moneys and wages remaining in registry of courts	100,000	100,000	90,266.23
Unclaimed merchandise	48,120	48,552	48,785.03
Unclaimed funds	388	349	3,543.32
Unexplained balances in cash accounts	675	507	1,210.61
Whaling Treaty Act			29,303.09
Other	36,620	42,000	45,009.28
Total, forfeitures	904,000	1,075,541	1,060,327.29
(10) Assessments:			
Immigration overtime service		18,000	142,362.8[illegible]
Overtime service, marine inspection and navigation	82,500	72,000	72,271.88
Overtime service, Federal Communications Commission	4,100	4,400	18.14
Colorado River Dam fund, Boulder Canyon project (special account)	6,100,000	5,500,000	4,564,993.50
Revenues, Colorado River Dam fund, All-American Canal (special account)	800,000		8,099.04
On Federal and joint-stock land banks, and Federal intermediate credit banks for expenses of examinations, Farm Credit Administration	295,000	290,000	416,616.08
On Federal home-loan banks and receipts from other sources, for administrative expenses, Federal Home Loan Bank Board (special account)	1,780,000	1,560,000	1,206,677.00
Total, assessments	8,718,400	7,484,900	6,391,033.0[illegible]
(11) Reimbursements:			
Auditing accounts of American Red Cross	8,500	8,400	8,[illegible]
By States for emergency conservation work, profits on sales of lands or its products	28,000	25,000	28,076.48
Bankruptcy Act, Interstate Commerce Commission	8,000	84,021	56,246.60
Cable and radio messages	1,012	1,012	718.65
Collections under Grain Standards Act	89,000	95,000	94,285.79
Collections under Cotton Standards Act	102,000	132,000	131,902.65
Collections, reclamation fund (special account)	7,000,000	8,000,000	6,444,092.14
Compensation received by Federal employees from private sources	3,000	3,000	3,032.17
Coos Bay Wagon Road grant lands, Douglas County, Oreg.			2,153.46
Court costs	400	500	817.78
Cost of administration, Federal Power Act	442,000	415,000	422,468.14
Deduction from awards of Mixed Claims Commission, United States and Germany	83,000	20,000	118,222.14
Excess witness fees	823	872	1,042.50
For arrest cost over contract price	280,010	280,330	300,203.94
By District of Columbia for advances for acquisition of lands under sec. 4, act May 29, 1930, as amended	380,500	300,000	390,000.00
By District of Columbia for share of expenses of U. S. District Court and Court of Appeals	550,000	500,000	556,635.69
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	140,000	138,000	172,234.81
Construction charges (Indian Service)	17,730	17,730	17,274.18
Costs from estates of deceased Indians	48,000	45,000	40,842.59
Maintenance and irrigation charges, irrigation systems, Indian Service	475,630	440,100	366,752.87

STATEMENT No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1942	Estimated, fiscal year 1943	Actual, fiscal year 1941
4. Miscellaneous receipts—Continued.			
(12) Reimbursements—Continued.			
Of appropriations made for Indian tribes	$100,000	$100,000	$179,983.[illegible]
Expenses, miscellaneous	9,000	9,000	18,148.97
Expenses of redeeming national currency	[illegible]	52,920	41,536.[illegible]
Expenses of international service of ice observations and patrol	25,000	25,000	97,827.[illegible]
Government property lost or damaged	2,200,872	2,233,921	1,261,064.43
Government property lost or damaged, National Guard		4,500	118,071.[illegible]
Hospitalization charges and expenses	[illegible]	[illegible]	202,751.[illegible]
Inspection of food and farm products	[illegible]	200,000	272,458.04
Jury service	4,400	4,000	4,500.44
Moneys recovered in narcotic and prohibition cases	150	150	118.[illegible]
Deposits on supply containers	25,000	25,000	11,023.[illegible]
Refund on subsistence allowances and clothing [illegible], Coast Guard	1,130	1,500	7,074.[illegible]
Reimbursement for expenses, Special Mexican Claims Commission			201,548.51
Reimbursement for [illegible] discharge books, etc., Bureau of Marine Inspection and Navigation	4,000	4,000	3,032.[illegible]
Revenues, power system, Flathead Reservation, Mont.	172,000	170,000	173,340.52
Refund, State and local taxes	3,[illegible]	8,150	4,723.46
Repairs of Rock Island Bridge, Rock Island, Ill.	8,[illegible]	8,000	14,294.42
Salaries (unauthorized services)	5,[illegible]	5,[illegible]	10,218.21
Settlement of claims against various depositors	1,500	1,500	7,288.82
Transportation	87,[illegible]	82,000	87,447.[illegible]
Other	175,[illegible]	151,[illegible]	135,[illegible]
Total, reimbursements	12,[illegible]	12,[illegible]	10,[illegible]
(13) Gifts and contributions:			
Donations to the United States	1,000	3,100	3,216.13
Donations to the United States for national defense	40,[illegible]	40,[illegible]	37,[illegible]
Moneys received from persons known	2,[illegible]	3,[illegible]	2,979.[illegible]
Moneys received from persons unknown	3,[illegible]	4,[illegible]	3,644.[illegible]
Return of grants, Farm Security Administration	30,[illegible]	31,[illegible]	43,[illegible]
Total, gifts and contributions	69,[illegible]	84,[illegible]	89,[illegible]
(14) Sales of Government property, products:			
Scrap and salvaged materials, condemned stores, waste paper, refuse, etc.	9,4[illegible]	3,9[illegible]	2,418,7[illegible]
Agricultural products, including livestock and livestock products	227,000	225,000	163,5[illegible]
Books, etc., United States Constitution Sesquicentennial Commission (special account)			7,2[illegible]
Card indexes, Library of Congress	275,000	275,000	191,4[illegible]
Dairy products	38,000	38,000	37,3[illegible]
Sale and transmission of electric energy, Bonneville project, Oregon	10,8[illegible]	4,47[illegible]	7[illegible]
Sale and transmission of electric energy, Bonneville project, Oregon (special account)			84[illegible]
Electric current, power plant, Coolidge Dam, Ariz.	182,[illegible]	180,000	[illegible]
Electric current	11[illegible]	11[illegible]	[illegible]
Fish from hatchery ponds	[illegible]	[illegible]	[illegible]
Fees from Indian lands (special account)	[illegible]	[illegible]	[illegible]
Heat, light, power, and water	[illegible]	[illegible]	[illegible]
Ice	47,200	47,200	[illegible]
Old, condemned surplus property, Navy Department	[illegible]	[illegible]	[illegible]
Occupational therapy products	[illegible]	[illegible]	[illegible]
Photo duplications	[illegible]	[illegible]	[illegible]
Proceeds, industries fund, United States naval prisons	12,000	13,000	9,171.[illegible]
Public documents, maps, charts, etc.	[illegible]	[illegible]	[illegible]
Public timber	1,500	1,500	[illegible]
Seal and fox skins and furs	1,0[illegible]	[illegible]	[illegible]
Stores	7,[illegible]	7,[illegible]	4,2[illegible]
Subsistence (meals, rations, etc.)	[illegible]	[illegible]	[illegible]
Unserviceable Civilian Conservation Corps property	200,000	[illegible]	[illegible]
Under Migratory Bird Conservation Act	[illegible]	[illegible]	[illegible]
Under Migratory Bird Conservation Act (special account)	[illegible]	[illegible]	[illegible]
Water	61,1[illegible]	61,1[illegible]	[illegible]
Water, sec. 40 (c), Mineral Leasing Act of 1920 (special account)	500	500	[illegible]
Other	[illegible]	[illegible]	[illegible]
Total, sales of products	[illegible]	[illegible]	[illegible]
(15) Sale of services:			
Alaska Railroad fund receipts (special account)	4,750,000	4,[illegible]	4,[illegible]
Custody of [illegible]	3,2[illegible]	3,2[illegible]	3,1[illegible]
Earnings by United States transports	[illegible]	[illegible]	[illegible]
Earnings from business operations	1,07[illegible]	1,0[illegible]	1,0[illegible]
Fumigating and disinfecting	17,[illegible]	14,7[illegible]	[illegible]
Laundry and dry-cleaning operations	[illegible]	[illegible]	2,[illegible]
Livestock breeding	7[illegible]	7[illegible]	[illegible]
Medical, dental, and hospital services	21,1[illegible]	21,100	[illegible]

STATEMENT No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1942	Estimated, fiscal year 1943	Actual, fiscal year 1941
4. Miscellaneous receipts—Continued.			
(15) Sale of services—Continued.			
Overhead charges on sales of services or supplies (War and Navy)	[illegible]	[illegible]	[illegible]
Professional and scientific	1,500	1,500	[illegible]
Quarantine charges (including fumigation, disinfection, inspection, etc., of vessels)	170,000	170,000	[illegible]
Quarters, subsistence, and laundry service	[illegible]	[illegible]	[illegible]
Radio service	[illegible]	[illegible]	[illegible]
Storage and other charges	135,500	[illegible]	[illegible]
Telephone and telegraph	[illegible]	[illegible]	[illegible]
Tolls and profits, Panama Canal	12,[illegible]	12,[illegible]	[illegible]
Transportation	40	40	[illegible]
Work done for individuals, corporations, et al.	147,[illegible]	[illegible]	[illegible]
Collections for laundry service, Naval Academy (special account)	200,[illegible]	[illegible]	[illegible]
Other	10,987	[illegible]	[illegible]
Total, sale of services	[illegible]	[illegible]	[illegible]
(16) Sundry receipts:			
Forest reserve fund	4,[illegible]	4,[illegible]	[illegible]
Forest reserve fund (special account)	1,118,[illegible]	[illegible]	[illegible]
Forest reserve fund, roads and trails for States (special account)	[illegible]	[illegible]	[illegible]
Forest reserve fund, payments to States (special account)	1,025,[illegible]	1,[illegible]	1,[illegible]
Deposits, postal funds, Canal Zone (special account)	879,[illegible]	[illegible]	[illegible]
Receipts for acquisition of lands:			
Cache National Forest, Utah	29,000	[illegible]	[illegible]
Nevada and Toiyabe National Forests, Nev.	20,000	[illegible]	[illegible]
San Bernardino and Cleveland National Forests, Riverside County, Calif.	[illegible]	[illegible]	[illegible]
Uinta and Wasatch National Forests, Utah	[illegible]	[illegible]	[illegible]
United States revenues from District of Columbia [illegible]	[illegible]	[illegible]	[illegible]
Total, sundry receipts	[illegible]	[illegible]	7,[illegible]
(17) Return of surplus funds from Government corporations:[1]			
Federal savings and loan associations			[illegible]
Reconstruction Finance Corporation:			
Purchase of stock of Federal home loan banks			1[illegible]
Reduction in capital or surplus funds			175,000,000.00
Purchase of securities from Public Works Administration			[illegible]
Total			[illegible]
(18) Repayments of investments:			
Collections of loans, Federal Housing Administration	1,1[illegible]	1,[illegible]	2,[illegible]
Construction costs of public works in Colon and Panama	58,[illegible]	[illegible]	[illegible]
Crop production loan funds, act Jan. 22, 1932, and Feb. 4, 1933 (special account)	[illegible]	17[illegible]	[illegible]
Federal savings and loan associations	1[illegible]	1[illegible]	
Repayment of principal on account of loans to States, municipalities, etc., Public Works Administration (special account)	[illegible]	1,[illegible]	1,[illegible]
Repayment of principal on emergency crop loans, Farm Credit Administration	1[illegible]	[illegible]	[illegible]
Repayment of principal on account of loans, Rural Electrification Administration	[illegible]	[illegible]	[illegible]
Repayment of principal on account of loans, Farm Security Administration			[illegible]
Sale of chattels, Farm Security Administration (emergency relief)			2,[illegible]
Farm Tenant Act:			
Repayment of principal on account of farm loans			*[illegible]
Receipts due counties from submarginal land program, Farm Tenant Act (special account)	[illegible]	[illegible]	[illegible]
Receipts from submarginal land program, Farm Tenant Act (special account)	[illegible]	[illegible]	[illegible]
Repayment of water facility loans and construction costs	9,000	[illegible]	7,[illegible]
Repayment of principal on account of loans, Puerto Rico Reconstruction Administration	[illegible]	[illegible]	[illegible]
Principal payments on low-cost houses, Virgin Islands	500	[illegible]	[illegible]
Principal payments on loans, Puerto Rican Hurricane Relief Commission	50,000	[illegible]	[illegible]
Repayment of principal on loans for Indian rehabilitation (emergency relief)	[illegible]	[illegible]	[illegible]
Return of advances by Eastern Massachusetts Street Railway	350	[illegible]	[illegible]
Representation of expenses of foreign governments growing out of hostilities in Europe	1,[illegible]	1,[illegible]	1,[illegible]
Loans to railroads after termination of Federal control (repayments to appropriations)			44,[illegible]
Principal on securities received from Reconstruction Finance Corporation under act Feb. 24, 1938	20,000	[illegible]	[illegible]
Principal of bonds of foreign governments under funding agreements: Finland			2,[illegible]
Repayment of principal on account of loans to States, municipalities, etc., defense public works	80,000		
Total, repayments of investments	[illegible]	[illegible]	[illegible]

* Deficit.

[1] Represents return of surplus funds pursuant to the President's letter of July 18, 1940.

STATEMENT No. 1—Continued

COMPARATIVE STATEMENT OF RECEIPTS—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
4. Miscellaneous receipts—Continued.			
217 Sales of public lands:			
Sale of public lands	[illegible]	[illegible]	[illegible]
Sale of public lands (special account)	[illegible]	[illegible]	[illegible]
[illegible] (special account)	[illegible]	[illegible]	[illegible]
Total, sales of public lands	[illegible]	[illegible]	[illegible]
218 Sales of Government property:			
Capital equipment, [illegible] and other capital equipment			
Land and buildings	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible], Alaska	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Proceeds of sales of [illegible] the Coast Guard	[illegible]	[illegible]	[illegible]
Proceeds of sales, Coast Guard [illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible] (special account)	[illegible]	[illegible]	[illegible]
War supplies			[illegible]
[illegible] (special account)	[illegible]	[illegible]	[illegible]
[illegible] (special account)	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
Total, sales of Government property	[illegible]	[illegible]	[illegible]
Total [illegible] receipts			
Adjustment to daily Treasury statement	[illegible]	[illegible]	[illegible]
			[illegible]
Total miscellaneous receipts, general and special accounts	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Deduct net appropriation for Federal old-age and survivors insurance trust fund	[illegible]	[illegible]	[illegible]
Net receipts, general and special accounts	[illegible]	[illegible]	[illegible]

NARRATIVE SYNOPSIS SUPPORTING REVENUE ESTIMATES

The estimates of the revenues of the Federal Government are prepared in the Treasury Department in December of each year for the current fiscal year and for the fiscal year next ensuing.

Inasmuch as the tax revenue from practically every major source is directly dependent, although in varying degree, upon business conditions during the period in respect of which the taxes are levied, it is necessary to forecast the general business situation for a period ending approximately 18 months later. This forecast is based upon the analysis of a wide variety of financial and other economic data and includes a forecast of the direction and the magnitude of the movements of industrial production, profits, security and commodity prices, employment, pay rolls, and other components of business activity. In view of the well-recognized uncertainty involved in forecasting the various phases of business activity, accentuated this year by the dislocations of industry and profits caused by the shifting from a peacetime to a wartime economy with its attendant allocations, price, and other control measures, such forecasts, and the concomitant estimates of future revenues, may be revised from time to time to take account of changed conditions.

Upon these business forecasts depend the estimates of the aggregate amounts of corporation and individual incomes as well as the distribution of such incomes among various income classes, and the volume of consumption of commodities upon which taxes are levied. Consideration must be given to the fact that changes in the various indicators of business activity are not reflected immediately or in direct proportion in the various sources of revenue. Thus, in periods of rising business activity profits and taxable incomes usually rise more than proportionately to the increase in the volume of business because of the relative inflexibility of certain costs. In addition, consideration is given to the fact that the increase in the amount of income-tax collections which will result from a given increase in individual incomes is accentuated under a progressive-rate schedule because not only is the individual taxpayer's income greater but also the taxpayer pays a larger percentage of the higher income as income tax.

Changes in business conditions, in the amounts of income, and in the volume of consumption and importation of commodities are reflected more immediately in the receipts from some taxes than from others because of the variation in the method of collection of the taxes. For example, stamp taxes are collected prior to the ultimate sale of taxed articles while many of the miscellaneous internal-revenue taxes are collected each month on the tax liabilities of the previous month. However, collections from taxes such as the estate and gift taxes and the tax under the Federal Unemployment Tax Act, formerly title IX of the Social Security Act, are made upon liabilities of a much earlier period and therefore do not respond as promptly to changes in general business conditions.

The lag between the time income is received by taxpayers and the time of receipt of income taxes based upon such incomes is particularly important in its effect upon total tax receipts in any given year. Thus, in general, the changes in incomes in the calendar year 1941 will not be reflected in income-tax receipts until the income-tax returns are filed on or before March 15, 1942. Because of the privilege of making quarterly installment payments of these tax liabilities, the collections will be received throughout the calendar year 1942, thus falling into the receipts of the fiscal years 1942 and 1943. Hence the estimated current income-tax receipts, both corporation and individual, for the fiscal year 1942 are made up partly from payments on calendar year 1940 incomes and partly from payments on calendar year 1941 incomes. Similarly, fiscal year 1943 estimates of income-tax receipts include payments based upon the incomes of each of the calendar years 1941 and 1942.

In presenting the revenue estimates in the foregoing statement an adjustment has been made in total receipts to reflect the changes brought about by the 1939 amendments to the Social Security Act. There has been created on the books of the Treasury the "Federal old-age and survivors insurance trust fund," to which was transferred on January 1, 1940, the amount standing to the credit of the old-age reserve account. For the fiscal year 1941 and each subsequent fiscal year there is appropriated to the fund an amount equivalent to 100 percent of the taxes received under the Federal Insurance Contributions Act, with the proviso that the estimated administrative expenses of the Treasury and the Social Security Board with respect to the collection of taxes and the payments from the fund shall be repaid to the Treasury. In order to show the amount of revenue applicable to the general expenditures of the Government there has been deducted from total receipts a sum equivalent to the net appropriation to the Federal old-age and survivors insurance trust fund. The detailed analysis set forth below is based on total revenues and receipts and not on the net amount after adjustment.

TOTAL REVENUES AND RECEIPTS

Total revenues and receipts, general and special accounts, are estimated (on the daily Treasury statement basis, unrevised) in the amounts of $12,816 millions for the fiscal year 1942 and $17,852 millions for the fiscal year 1943. The estimated amount of total receipts in the fiscal year 1942 represents an increase of $4,548 millions over total receipts of $8,269 millions in the fiscal year 1941, while the estimated amount of total receipts in the fiscal year 1943 represents an increase of $5,036 millions over the estimated total receipts for the fiscal year 1942.

The following table shows the percentage distribution of the classified sources of revenue, of the actual receipts for the fiscal years 1940 and 1941, and of the estimated receipts for the fiscal years 1942 and 1943:

Percentage distribution of total revenues and receipts

General and special accounts	Estimated, 1943	Estimated, 1942	Actual, 1941	Actual, 1940
Internal revenue:				
Income taxes	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous internal revenue taxes	[illegible]	[illegible]	[illegible]	[illegible]
Employment taxes	[illegible]	[illegible]	[illegible]	[illegible]
Total, internal revenue	[illegible]	[illegible]	[illegible]	[illegible]
Railroad Unemployment Insurance Act	[illegible]	[illegible]	[illegible]	[illegible]
Customs	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous revenues and receipts	[illegible]	[illegible]	[illegible]	[illegible]
Total, revenues and receipts	100.00	100.00	100.00	100.00

A comparison of the estimates of receipts from each important source of revenue with the actual receipts in the fiscal year 1941 is presented below. The detail of estimated receipts in the fiscal years 1942 and 1943 and the actual receipts in the fiscal year 1941 are shown in Statement No. 1, page A3. All year-to-year differences and percentages appearing in the text are based on the figures in this detailed table.

FISCAL YEAR 1942

Total receipts in general and special accounts in the fiscal year 1942 are estimated at $12,810 millions, an increase of $4,546 millions over actual total receipts of $8,269 millions in the fiscal year 1941. Net receipts—total receipts less the net appropriation for the Federal old-age and survivors insurance trust fund—are estimated at $11,044 millions. This is an increase of $4,337 millions or 57.0 percent over actual net receipts of the previous fiscal year.

Great expansion of incomes and business activity and extensive tax legislation which resulted in the introduction of new taxes as well as substantial increases in tax rates were responsible for the large increase in receipts of the fiscal year 1942 over the fiscal year 1941. Collections in the fiscal year 1942 are affected by the two revenue acts of 1940 and the Revenue Act of 1941 as well as by other less important revenue legislation. Because of the statutory lag in collection of taxes, receipts in the fiscal year 1942 do not represent the full effect of legislation in the calendar years 1940 and 1941. This is particularly true of current income taxes.

The sources of the revenues estimated for the fiscal year 1942 as compared with actual receipts for the fiscal year 1941 may be broadly summarized as follows:

Total receipts by sources of revenue

[In millions of dollars]

General and special accounts	Estimated, 1942	Actual, 1941
Income taxes	[illegible]	[illegible]
Miscellaneous internal revenue taxes	[illegible]	[illegible]
Employment taxes	[illegible]	[illegible]
Railroad Unemployment Insurance Act	[illegible]	[illegible]
Customs	[illegible]	[illegible]
Miscellaneous receipts and [illegible]	[illegible]	[illegible]
Total	12,810	8,269

Income taxes.—Total income taxes in the fiscal year 1942 are estimated at $7,117 millions. If this amount is realized, the fiscal year 1942 receipts will exceed by a considerable margin the collections of any previous fiscal year, being $3,202 millions or 81.2 percent greater than receipts of the previous record year, the fiscal year 1920. No detailed break-down of income-tax receipts is available for all fiscal years. However, such data as are available indicate that record-breaking levels should be reached in receipts for the fiscal year 1942 for both the current corporation and individual income taxes.

Total income tax receipts estimated for the fiscal year 1942 exceed actual collections of the previous year, which amounted to $3,470 millions, by $3,647 millions or 105.0 percent. This is attributable to an increase in income levels, a broadening of the income-tax base by legislation, and to upward revisions in tax rates.

Current corporation income-tax collections, normal tax and surtax, are estimated to amount in $2,509 millions in the fiscal year 1942, and represent an increase of $869 millions or 52.9 percent over actual fiscal year 1941 receipts of $1,640 millions. Receipts in the fiscal year 1942 represent liabilities of the calendar years 1940 and 1941, whereas the fiscal year 1941 receipts reflect liabilities of the calendar years 1939 and 1940. While collections of calendar-year liabilities are not divided evenly between the two fiscal years affected, the proportions are such that for the purpose of simplifying the explanation of results, the calendar year common to both may be eliminated in comparing receipts of two fiscal years. Thus, in comparing fiscal years 1942 and 1941, the calendar year 1940 may be disregarded and the increase in receipts of the fiscal year 1942 over those of the fiscal year 1941 attributed almost entirely to the increase in estimated income levels in the calendar year 1941 and higher tax rates under the Revenue Act of 1941 as compared with incomes and tax rates existing in the calendar year 1939. However, only part of the full calendar year 1941 increase in liabilities, roughly 50 percent, is reflected in the fiscal year 1942 receipts.

In the calendar year 1939, corporations with net incomes of over $25,000 were taxed at rates which varied between 16½ percent and 19 percent depending on dividends paid. In 1941, the normal tax rate is 24 percent for this group. In addition, a corporation surtax is imposed at 6 percent for the first $25,000 of net income and 7 percent on the excess. For corporations with net incomes of $25,000 or less, the graduated rates of 12½ percent, 14 percent, and 16 percent existing in 1939 were increased to 15 percent, 17 percent, and 19 percent in the calendar year 1941 and the corporation surtax added. The potential effect of the substantially higher tax rates and income base in 1941 as compared with 1939 is offset to some extent by the 2-year operating loss carry-over allowed in 1941—none in 1939—and the deduction of the excess-profits tax in computing normal tax and surtax net income in 1941.

Corporation excess-profits tax receipts are estimated to amount to $1,234 millions in the fiscal year 1942 and represent an increase of $1,070 millions or 651.9 percent over receipts in the fiscal year 1941 of $164 millions. As excess-profits tax receipts are collected in the same manner as current corporation income taxes, a comparison of calendar years 1939 and 1941 explains in the main the increase in the fiscal year 1942 receipts over the fiscal year 1941. No excess-profits tax as the term is now used applied in 1939. The excess-profits tax effective in the calendar year 1941 was instituted by the Second Revenue Act of 1940 and was revised by the excess-profits tax amendments of 1941 and by the Revenue Act of 1941. At present corporations are subject to excess-profits tax rates varying from 35 percent on adjusted excess-profits net income of $20,000 or less to 60 percent on adjusted excess-profits net income in excess of $500,000. Adjusted excess-profits net income is determined by the difference between earnings in the taxable year and the excess-profits credit computed under either the average earnings or the invested capital methods. Under the former, corporations are allowed a credit of 95 percent of the average net income of the base period 1936–1939, inclusive. Under the invested capital method, the credit is 8 percent on invested capital not in excess of $5 millions and 7 percent on the excess over $5 millions. Under either method a specific exemption of $5,000 and a 2-year carry-over of unused excess-profits credit of previous years are allowed. Under the 1941 Revenue Act, the excess-profits tax is computed first and allowed as a deduction for normal tax and surtax. Except for the excess-profits liability itself, the net income bases of the excess-profits tax and the normal tax are essentially the same although significant differences are possible under certain circumstances.

The declared value excess-profits tax has been in effect since 1933, but prior to 1940 was known as the excess-profits tax. Receipts from this source are estimated at $24 millions, a decrease of $4 millions or 14.5 percent as compared with the fiscal year 1941, despite the increase in rates and higher income levels of the calendar year 1941 as compared with the calendar year 1939.

For the declared value excess-profits tax, taxable excess profits are those earnings in excess of 10 percent of the capital-stock valuation which is declared by corporations in filing their capital-stock-tax returns. Ordinarily capital-stock returns must be filed on July 31. However, the Revenue Act of 1941, which increased the capital-stock-tax rate from $1.10 to $1.25 for each $1,000 of such valuation, was not approved until September 20, 1941, and corporations were allowed to defer the filing date for capital stock returns to October 29. In 1941, corporations, in setting capital-stock value so as to avoid declared value excess-profits tax liabilities for the calendar year 1941 earnings, had 3 months more known earnings than would have been the case without the extension in the time of filing the capital-stock returns. The consequent increase in accuracy of net income estimates, despite a substantial increase in income levels in 1941, should reduce the declared value excess-profits tax liability in 1941 as compared with 1939 when the capital-stock returns had to be filed August 31.

Some portion of the decrease in the fiscal year 1942 receipts is attributable to the suspension of the profit-limiting provisions of the Vinson Act and of certain provisions of the Merchant Marine Act, 1936, during the applicable period of the excess-profits tax. Collections from these sources are included as part of the declared value excess profits.

Unjust enrichment taxes, which are back taxes principally based on liabilities incurred in the calendar year 1936, are estimated to decrease from $9 millions in the fiscal year 1941 to $4 millions as the outstanding claims for these taxes have been decreased by collections.

Current individual income-tax receipts for the fiscal year 1942, estimated at $3,070 millions, are $1,756 millions or 133.6 percent in excess of actual fiscal year 1941 receipts amounting to $1,314 millions. As is true for corporation income taxes, individual income-tax receipts for the fiscal year 1942 arise from liabilities of the calendar years 1940 and 1941, while the fiscal year 1941 receipts reflect the calendar years 1939 and 1940. In comparing individual income-tax receipts by fiscal years, the elimination of the yield from the common year 1940 from the explanation of results is not as valid as it is for corporation income-tax receipts because of the much greater proportion of full-paid individual as compared with corporation income-tax liabilities in March of the near fiscal year. Nevertheless, the oversimplification of the explanation is substantially correct, as the greater proportion of the increase in the fiscal year 1942 over the fiscal year 1941 is due to higher income levels and tax rates and broader tax base in the calendar year 1941 as compared with the calendar year 1939.

The 1939 personal exemptions of $2,500 for married individuals and $1,000 for single persons were reduced to $1,500 and $750, respectively, in 1941. The dependent credit of $400 for the first dependent was eliminated for persons who are made heads of families only because of such dependents. Surtax rates were increased throughout the entire schedule, the greatest increase being made in the low and middle income groups. Not only were the surtax rates increased but the exemption therefrom of the first $4,000 of surtax net income was eliminated. A simplified income-tax form was adopted for persons with gross income of $3,000 or less wholly from certain specified sources, the use of such abbreviated form or the regular income-tax form being optional with the taxpayer. In effect, the normal tax was increased by the defense tax of the Revenue Act of 1940. The defense tax as such was eliminated by the Revenue Act of 1941 and was integrated into the surtax rate structure. The combined effect of reduced personal exemptions, the elimination of exempted surtax net income, and the increase in surtax rates results in increases in tax liabilities of all classes.

Because of the great increase in the calendar year 1941 liabilities it is expected that the percent of total liabilities which has been received in full in March of previous collection years will be decreased in March 1942. The effect of increased calendar year 1941 liabilities on fiscal year 1942 collections is therefore somewhat less than would be true if the full-paid proportion were unchanged.

Total back corporation and individual income tax receipts, which are not affected by most recent changes in incomes and tax rates, are estimated at $306 millions in the fiscal year 1942.

Miscellaneous internal revenue.—Miscellaneous internal revenue in the fiscal year 1942 is estimated at $3,863 millions, an increase of $896 millions over receipts of the previous fiscal year. Except for receipts from the capital-stock tax, estate tax, and gift tax, which are estimated to aggregate $742 millions, miscellaneous internal revenue is derived from levies incident to the sales of goods or services. Ordinarily receipts from these sources are principally dependent upon consumer purchasing power. However, in the fiscal year 1942, curtailment of production of goods for civilian consumption is necessitated by defense and war activity. Receipts of certain taxes are expected either to increase less than the estimated income levels of the fiscal year 1942 warrant, or to decrease. This is particularly true of taxes based on the sale of durable consumer's goods. Nevertheless, because of the increases in receipts from taxes unaffected by military production, because of increases in tax rates, and because of the introduction of new taxes, miscellaneous internal revenue other than collections from the capital-stock, estate, and gift taxes is estimated to increase from $2,381 millions in the fiscal year 1941 to $3,121 millions in the fiscal year 1942. This is an increase of $740 millions, or 31.1 percent.

Capital-stock tax receipts are estimated at $232 millions in the fiscal year 1942 as compared with $167 millions in the fiscal year 1941. The increase of $65 millions or 39.2 percent results from the increase in tax rate from $1.10 to $1.25 per $1,000 of valuation and the higher income levels of the calendar year 1941 as compared with the calendar year 1940 and to the fact that the capital-stock declaration made in the fiscal year 1942 had to be made large enough to cover insurance against the declared value excess-profits tax for 3 years following the capital-stock valuation.

Estate-tax receipts are estimated at $360 millions, an increase of $5 millions over actual receipts of the fiscal year 1941. This increase is small, in spite of the 10 percent tax rate increase of the Revenue Act of 1940, which is partially reflected in the fiscal year 1942 receipts, because the fiscal year 1941 receipts included the taxes on two exceptionally large estates. The rate increases of the Revenue Act of 1941 are substantially ineffective with respect to the fiscal year 1942 collections because of the 15-month statutory lag permissible in the filing of estate-tax returns.

Gift-tax receipts, estimated in the fiscal year 1942 at $150 millions, are $98 millions or 189.2 percent in excess of actual receipts of the preceding year. Although the higher estate-tax rates contained in the Revenue Act of 1941 became applicable to the estates of decedents dying after September 20, 1941, the increase in the gift-tax rates contained in the Revenue Act of 1941 was not effective on gifts made prior to January 1, 1942. Thus there was a special tax-saving incentive to make gifts during the latter months of the calendar year 1941 not only to reduce an augmented estate-tax liability but also to break up estates so that the income therefrom in subsequent years would not be subject to as high bracket rates under the increased individual surtax rates of the Revenue Act of 1941.

Total liquor-tax receipts are estimated to aggregate $1,095 millions in the fiscal year 1942 and represent an increase of $277 millions or 33.5 percent over receipts of the previous fiscal year. Receipts from taxes on distilled spirits and fermented malt liquors account for $992 millions or 90.7 percent of the total 1942 receipts and for $248 millions or 89.6 percent of the increase.

The various-tax receipts from distilled spirits are estimated to increase $212 millions or 49.4 percent to $640 millions in the fiscal year 1942. This increase is due to the estimated rise in consumer income and to the increases in the tax rates on distilled spirits from $3 a gallon to $4 a gallon and on brandy from $2.75 a gallon to $4 a gallon. Only 8 months' collections in the fiscal year 1942 are at these new rates. The effect of the increase in rates is lessened by the forward buying which took place in the last few months of the fiscal year in anticipation of the augmented rates.

Receipts from the tax on fermented malt liquors are estimated at $352 millions in the fiscal year 1942, an increase of $36 millions or 11.5 percent over the actual fiscal year 1941 receipts. This increase is due principally to increases in income levels. The excise tax on wines is estimated to increase 139.9 percent to $27 millions mainly because of rate increases of the Revenue Act of 1941. Nonrecurring floor-stock collections from distilled spirits and wines in the fiscal year 1942 are estimated at $23 millions.

Total receipts from tobacco taxes are estimated at $772 millions in the fiscal year 1942, an increase of $79 millions or 11.4 percent over actual receipts of the fiscal year 1941. Each of the specific sources contributed to this increase but the bulk of collections is accounted for by the tax on small cigarettes, estimated at $694 millions in the fiscal year 1942. No increase in tax rates is effective in the fiscal year 1942, the increase in receipts being due principally to increases in consumer income.

Collections of stamp taxes on issues of securities, bond transfers, stock transfers, etc., and on playing cards and silver bullion sales or transfers are estimated to amount to $49 millions in the fiscal year 1942, an increase of $4 millions or 9.5 percent. In this category, only the tax rate on playing cards, increased from 11 cents to 13 cents a pack, was changed by the Revenue Act of 1941.

The broad class group, manufacturers' excise taxes, includes the majority of the specific sources of taxation that will be affected most by conversion of production to military requirements. Despite the estimated decline of some tax bases in the face of rising purchasing power, total receipts of the group are estimated to increase $110 millions or 18.0 percent to $721 millions in the fiscal year 1942. This increase is achieved by substantial upward revision of tax rates and by the introduction of new sources of revenue.

The largest receipts from any single tax classified in this category are produced by the 1½ cents per gallon tax on gasoline. In the fiscal year 1942, this tax is expected to yield $370 millions, an increase of $29 millions or 8.6 percent due primarily to increases in income levels. The tax rate on gasoline was raised from 1 cent to 1½ cents by the Revenue Act of 1940, effective July 1, 1940. This rate was unchanged by the Revenue Act of 1941. However, because of the collection lag, only 11 months of the fiscal year 1941 receipts are affected by the 1½-cent rate whereas the fiscal year 1942 receipts represent a full year's collection at the increased rates.

The receipts from the tax on lubricating oils are estimated to increase $6 millions or 15.1 percent to $44 millions in the fiscal year 1942. The tax on electrical energy is estimated to yield $51 millions in the fiscal year 1942 as compared with actual receipts of $47 millions in the fiscal year 1941. The tax on firearms, shells, pistols, and revolvers is estimated to yield $4 millions in the fiscal year 1942. No change was made in the rate of tax or the tax base of these four tax categories in the Revenue Act of 1941. For all other specific sources in the manufacturers' excise-tax group, changes were made both in rates and scope of the taxes and many new taxes were introduced.

Tax rates on the automobile and related industries were doubled by the Revenue Act of 1941, affecting 8 months' tax collections in the fiscal year 1942. The rate was increased on passenger automobiles and motorcycles to 7 percent, on automobile trucks, busses, and trailers to 5 percent, on parts and accessories for automobiles to 5 percent, and on tires and inner tubes to 5 cents and 9 cents per pound, respectively. Some adjustment was made in classification under these titles. Bus chassis and bodies and truck and bus trailers, formerly taxed at the same rate as passenger automobiles and motorcycles, are now taxable at the rate applicable to trucks. The base of the automobile taxes was expanded to include certain types of trailers formerly exempt. Automobile radios, previously taxable under automobile parts and accessories, were shifted to the radio receiving set classification. Substantially larger consumer income combined with doubling the tax rate would imply relatively large increases in tax yields under ordinary circumstances. However, the automobile industry is one of the first to feel the impact of war. There are striking differences in the effect of military necessities on each of the automobile taxes. The receipts of the tax on parts and accessories show slight curtailment of civilian production. In the fiscal year 1942 receipts are estimated at $27 millions, an increase of 102.5 percent over actual receipts of the fiscal year 1941. Collections of the tax on trucks and busses are estimated to increase 54.5 percent to $17 millions in the fiscal year 1942. A substantial cut in the production of passenger automobiles is indicated by collections of $80 millions in the fiscal year 1942, only 5.4 percent more than the collections in the fiscal year 1941 when automobile prices were lower. The most drastic reduction is in production of tires and tubes for civilian consumption. Receipts from the taxes on these articles are estimated at $41 millions in the fiscal year 1942, a decrease of $10 millions or 20.3 percent. As the Nation continues in its progress toward a full wartime economy, it is to be expected that production of these items for civilian use will be reduced still further.

Many new taxes based on manufacturers' sales were introduced by the Revenue Act of 1941. These new taxes and their estimated yield in the fiscal year 1942 are: Rubber articles—articles of which rubber is the component material of chief weight—$8 millions; electric, gas, and oil appliances, $7 millions; electric-light bulbs, $2 millions; electric signs, $2 millions; washing machines—commercial—$0.2 million; business and store machines, $5 millions; photographic apparatus, $6 millions; optical equipment, $0.8 million; luggage, $3 millions; sporting goods, $4 millions. Only 8 months' collections will be received in the fiscal year 1942 from these taxes. The rate in each case is 10 percent, with the exception of the tax on electric-light bulbs, where the rate is 5 percent. Although these taxes are designated as new taxes, actually most of them were in effect before but had been repealed. There were back tax collections from certain of these repealed taxes in the fiscal year 1941. The potential revenue yield of certain of these new taxes, particularly those on rubber articles and business and store machines, is limited by curtailed production for civilian uses.

The Revenue Act of 1940 taxed parts for radio sets at 5½ percent. The 1941 act increased the rate from 5½ percent to 10 percent, revised the base to include completed sets, and extended the coverage to include phonographs, phonograph records, and musical instruments. Receipts are estimated at $13 millions in the fiscal year 1942, an increase of 90.3 percent over the fiscal year 1941 actual receipts.

Under the Revenue Act of 1941, the scope of the tax applicable on household-type refrigerators was broadened to include all types of refrigerators, refrigerating apparatus, and air conditioners. At the same time the rate was increased from 5½ to 10 percent. Despite the expanded base and higher rate, receipts from this source are estimated to increase only $1 million or 5.4 percent from the fiscal year 1941 to the fiscal year 1942 because of allocations and enforced curtailment of production. Total receipts in the fiscal year 1942 are estimated at $14 millions.

Immediately prior to the Revenue Act of 1940, only fancy wooden matches were taxed, the rate being 5½ cents per 1,000 matches. The Revenue Act of 1941 also taxes all other types of matches at 2 cents per 1,000 matches. The fiscal year 1942 receipts from this source are estimated at $5 millions as compared with $0.1 million in the fiscal year 1941.

Retailers' excise taxes at the rate of 10 percent on the retail price of jewelry, furs, and toilet preparations were introduced by the Revenue Act of 1941. In the 8 months of the fiscal year 1942, in which collections from this group will be made, receipts are estimated to be $73 millions. The tax on jewelry accounts for almost half of this total. Toilet preparations were taxable on a producers' price level at the rate of 11 percent in the period immediately prior to the effective date of the Revenue Act of 1941, October 1, 1941.

Receipts from the miscellaneous tax group under miscellaneous internal revenue are estimated at $417 millions in the fiscal year 1942, compared with actual receipts of $220 millions in the fiscal year 1941. This is an increase of $197 millions or 89.9 percent. Receipts in this group are not affected to any great extent by direct governmental action, the increase in the fiscal year 1942 reflecting the effect of increased consumer income, higher tax rates, and broadened tax bases.

Of the 14 specific sources of tax collections shown in this group, 5 are unaffected by revisions made by the Revenue Act of 1941. They are the tax on transportation of oil by pipe line, the tax on coconut and other vegetable oils processed, special taxes on oleomargarine, adulterated butter, etc., the bituminous coal tax, and the sugar tax. Of these, only the tax on sugar is an important revenue producer. Receipts from this source are estimated at $72 millions in the fiscal year 1942, a decrease, because of disruption of transportation facilities, of $3 millions from actual receipts of $75 millions in the fiscal year 1941.

New tax sources include taxes on local telephone bills, transportation of persons, the use of motor vehicles and boats, coin-operated amusement and gaming devices, and bowling alleys and billiard and pool tables.

The 1941 Revenue Act imposes a tax of 6 percent on the amount paid by subscribers for local telephone service. Taxes for approximately 6 months' liabilities are expected to amount to $36 millions in the fiscal year 1942. A tax of 5 percent is imposed on the amount paid for transportation of persons. The tax does not apply to amounts of less than 36 cents, to commutation or season tickets covering single trips of less than 30 miles, or to commutation tickets of 1 month or less. Exemption from the transportation tax applies to the military personnel of the United States when traveling under special tariffs extended by transportation companies to members of the Army, Navy, Marine Corps, and Coast Guard when on official leave, furlough, or pass. Due to administrative procedure, only 5 months' collections are expected in the fiscal year 1942. Receipts in that year are estimated at $21 millions. The same act imposes effective February 1, 1942, a tax of $5 per year on the use of each motor vehicle and taxes at rates graduated by length from $5 to $200 per year on the use of boats. Five-twelfths of the full rate is estimated to account for collections of $70 millions in the fiscal year 1942. New taxes are imposed on the use of coin-operated amusement or gaming devices. For each such machine of the so-called "pinball" type, the rate is $10 per year. If it is of the "slot-machine" type, the rate is $50 per year. Only three-fourths of the full year liability is applicable in the fiscal year 1942. Receipts in that year are estimated at $4 millions. The tax of $10 per year on each bowling alley or billiard or pool table is expected to yield $1 million in the partial period covered in the fiscal year 1942.

The tax on telephone, telegraph, radio, and cable facilities, leased wires, etc., was revised both as to base and tax rate by the Revenue Act of 1941. The tax on telephone messages or conversations was extended to include messages for which the charge is more than 24 cents. Previously all charges of less than 50 cents were exempt from the tax. In addition, the rate was changed to 5 cents for each 50 cents or fraction thereof of the amount paid. Previously the maximum tax was 20 cents. Prior to the Revenue Act of 1941 telegraph dispatches and messages were taxed at 5 percent of the amount charged and on cable and radio dispatches the tax was 10 cents per message. This was revised to make all telegraph, cable, or radio dispatches or messages subject to a tax of 10 percent of the amount of the charge. The 5-percent rate on amounts paid for leased wires and on talking circuit special services was increased to 10 percent and the coverage of the tax was extended to include teletypewriter services. A tax of 5 percent is levied on payments made for certain other wire and equipment services previously exempt from tax. Receipts from these sources are estimated at $44 millions in the fiscal year 1942 and represent an increase of $17 millions or 62.5 percent as compared with actual receipts of $27 millions in the fiscal year 1941. Approximately 4 months' collections at the new rates are expected in the fiscal year 1942.

The 1940 act exemptions from the admissions tax, applying both to price of admission and types of entertainment, were eliminated by the Revenue Act of 1941. Previously, admissions of 20 cents or less were not subject to tax and, regardless of price of admission, exemptions applied to certain religious, educational, and charitable entertainments. Except for the exemption of admissions of less than 10 cents paid by children under 12 years of age, such types of exemptions were eliminated by the Revenue Act of 1941. Persons admitted free or at reduced rates are subject to tax at the rate applicable to persons charged the regular admission rest. Under the Revenue Act of 1940, this did not apply to bona fide employees, municipal officers on official business, or children under 12 years of age. The Revenue Act of 1941 extended this provision also to limit to a fractional part of the price actually paid for admission the tax paid by members of the military or naval forces of the United States when in uniform or members of the Civilian Conservation Corps when in uniform. The rate of 1 cent per 10 cents of the admission charge was unchanged. The receipts from the admissions tax are also affected by the elimination of certain exemptions from the tax on cabarets and roof gardens. The rate of tax was changed from 2 cents for each 10 cents on the taxable portion under the Revenue Act of 1940 to a flat 5 percent of all amounts paid. Receipts from the admissions tax are estimated at $123 millions in the fiscal year 1942. This is an increase of $52 millions or 72.8 percent over actual receipts in the fiscal year 1941. About 8 months' collections at the new rates are estimated for the fiscal year 1942.

The revenue from the tax on club dues and initiation fees was increased by the reduction of the $25 exemption on dues or membership fees to $10. The tax on initiation fees now applies if the dues or membership fees are in excess of $10, whereas the tax did not previously apply if the membership fees were less than $25. The term "dues" was broadened to include any assessment or charge made for social or recreational privileges for any period of more than 6 days. Receipts from the tax on club dues and initiation fees are estimated at $10 millions for the fiscal year 1942. This is an increase of $3 millions or 50.4 percent over actual receipts of the fiscal year 1941.

The only change made in the tax on leases of safe-deposit boxes was to increase the rate from 11 percent to 20 percent. The fiscal year 1942 receipts, which include about 8 months' collections at this increased rate, are estimated at $4 millions. This is an increase of 67.0 percent over actual receipts of $2 millions in the fiscal year 1941.

Changes in estimated collections from principal sources of miscellaneous internal revenue in the fiscal year 1942 as compared with actual collections in the fiscal year 1941 are summarized in the following table:

Collections of miscellaneous internal revenue by principal sources

(In millions of dollars)

Source	Collection basis		
	Estimated, 1942	Actual, 1941	Increase, 1942 over 1941
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total, miscellaneous internal revenue	[illegible]	[illegible]	[illegible]

Employment taxes.—Total employment taxes are estimated at $1,180 millions, an increase of $264 millions or 28.5 percent over actual receipts of $925 millions in the fiscal year 1941.

There has been no change in the rates or coverage of these taxes since the Social Security Act amendments of 1939, approved August 10, 1939. These amendments are fully reflected in the receipts both of the fiscal year 1941 and the fiscal year 1942. Therefore the estimated increase of receipts results entirely from a higher level of pay rolls.

Receipts under the Federal Insurance Contributions Act are estimated at $900 millions as compared with $691 millions in the fiscal year 1941, an increase of $210 millions, or 30.4 percent.

Receipts under the Federal Unemployment Tax Act are estimated at $118 millions as compared with actual receipts of $98 millions in the fiscal year 1941. The increase of $20 millions or 20.4 percent is less than the percentage increase under the Federal Insurance Contributions Act principally because of a difference in the months in which the respective tax liabilities were accrued. Receipts measured by compensation taxable under the Federal Unemployment Tax Act in any calendar year are received throughout the subsequent calendar year, whereas the lag in the time of collecting the liabilities accruing under the Federal Insurance Contributions Act is only three months.

Receipts under the Carriers Taxing Act of 1937 are estimated at $171 millions as compared with actual receipts in the fiscal year 1941 of $137 millions, an increase of $34 millions or 24.7 percent. The increase is partly the result of an increase in work hours expected to result from the increase of industrial activity, and is partly the result of two wage-rate increases for railway labor approved by the President's Emergency Board, appointed September 10, 1941, under section 10 of the Railway Labor Act. The first increase, effective September 1, 1941, is in accordance with the original recommendation of the same board, and the second increase, effective December 1, 1941, is somewhat greater. Average railway wage rates, except for such negotiated changes, are relatively stable, so that ordinarily the fluctuation of receipts under the Carriers Taxing Act is less than under either the Federal Unemployment Tax Act or the Federal Insurance Contributions Act.

Railroad Unemployment Insurance Act.—Receipts under the Railroad Unemployment Insurance Act are estimated at $9 millions, an increase of $2 millions over the fiscal year 1941 actual receipts of $7 millions.

Customs.—Customs receipts, including any import tax "levied, assessed, collected, and paid in the same manner as a duty imposed by the Tariff Act of 1930 and * * * treated as a duty" are estimated at $368 millions, a decline of $24 millions from actual receipts of $392 millions in the fiscal year 1941.

Since 1939, customs receipts have depended less upon business conditions and more upon the freedom of sources, the availability of shipping, and the need for materials for defense production. The existence of a state of war between the United States and the Axis Powers will result in the partial closing of some sources previously open and the imposition of losses and further restrictions upon available shipping. Also, the recent trade agreement with Argentina, effective November 15, 1941, while less important than the recent world-wide spread of war, will result in some reduction of customs receipts. Except for these two new factors, an increase of receipts would have been expected.

Miscellaneous revenues and receipts.—Miscellaneous revenues and receipts in the fiscal year 1942 are estimated at $241 millions. This is a decrease of $267 millions or 52.6 percent as compared with actual receipts in the fiscal year 1941 of $508 millions. The receipts in the fiscal year 1941 were unusually large because of large repayments of capital funds by Government corporations.

FISCAL YEAR 1943

Total receipts in general and special accounts in the fiscal year 1943 are estimated at $17,852 millions, an increase of $5,036 millions as compared with estimated receipts of the fiscal year 1942. Each of the major sources of revenue contributes to this increase although there are certain exceptions, notably the gift tax, where special incentives existing in the previous year no longer prevail; manufacturers' excise taxes, where the transfer from a peacetime to a wartime economy affects certain of the manufacturers' excise-tax bases through allocations and other restrictions; and customs, where the effect of the entrance of the United States into the World War is reflected for the first time in a full year's collections of customs receipts. Of the increase of $5,036 millions in the fiscal year 1943 estimated receipts over those estimated for the fiscal year 1942, $4,169 millions are estimated to come from the income taxes and $550 millions from the employment taxes.

Estimated receipts in the fiscal year 1943 as compared with estimated receipts in the fiscal year 1942 are broadly summarized as follows:

Total receipts by sources of revenue

(In millions of dollars)

General and special accounts	Estimated, 1943	Estimated, 1942
Income taxes	[illegible]	[illegible]
Miscellaneous internal-revenue taxes	[illegible]	[illegible]
Employment taxes	[illegible]	[illegible]
Railroad Unemployment Insurance Act	[illegible]	[illegible]
Customs	[illegible]	[illegible]
Miscellaneous revenues and receipts	[illegible]	[illegible]
Total	[illegible]	[illegible]

Income taxes.—In the fiscal year 1943, the first full year of collections under the Revenue Act of 1941, income-tax receipts are estimated to aggregate $11,316 millions. If realized, this amount will represent a second successive record-breaking year. Available data indicate that each of the important sources of income-tax revenue in the fiscal year 1943 will be considerably in excess of receipts in any previous year, estimated or actual.

The 1943 total exceeds by $4,169 millions or 58.3 percent estimated receipts of the fiscal year 1942, which are estimated at $7,147 millions. As is the case in the comparison of receipts in the fiscal years 1942 and 1941, the increase of receipts in the fiscal year 1943 over those of the fiscal year 1942 is due chiefly to a combination of higher income levels and increased tax rates. As collections arising from liabilities of the calendar year 1940 are common to both the fiscal years 1942 and 1941, the increase in income tax receipts in the fiscal year 1942 over those of the fiscal year 1941 was explained by comparison of relative tax rates and income levels in the calendar years 1941 and 1939. The calendar year 1941 receipts are common to both the fiscal years 1942 and 1943. Most of the increase in receipts in the fiscal year 1943 over those of the fiscal year 1942 is due to tax rates and income levels in the calendar year 1942 as compared with those in the calendar year 1940. This is true for the current income taxes—corporation and individual—for the excess-profits tax, and for the declared value excess-profits tax.

Current corporation income tax receipts are estimated at $3,462 millions in the fiscal year 1943 as compared with $2,509 millions in the fiscal year 1942. This is an increase of $953 millions or 38.0 percent. There is no difference of any consequence in the normal tax rates of the 1940 Revenue Acts, applicable to the calendar year 1940 incomes, and in the normal tax rates of the Revenue Act of 1941, in effect in the calendar year 1942. The flat rate of 22.1 percent and the defense-tax rate of 1.9 percent effective in 1940 on corporations with net income in excess of $25,000 were integrated into a single rate of 24 percent in the Revenue Act of 1941. The integration of the normal and defense tax rates for corporations with net incomes of $25,000 or less resulted in small increases in the graduated rates applicable to these corporations.

Under the Revenue Act of 1941, corporations are subject to a surtax of 6 percent on net income of $25,000 or less and 7 percent on the excess over $25,000. Surtax net income differs from normal tax net income by the inclusion of interest on certain Government securities. No such surtax was in effect in the calendar year 1940.

Under the revenue acts of 1940, the normal tax was allowed as a deduction for the excess-profits tax calculation. Under the Revenue Act of 1941, the excess-profits tax is computed first and allowed as a deduction for normal tax and surtax purposes. If there had been no increase in income levels in the calendar year 1942 as compared with the calendar year 1940, the base of the current corporation income tax would be less in 1942 because of the reversal in the precedence of deductions. However, estimated income levels in 1942 as compared with those of 1940 are sufficiently large to more than offset the excess-profits deduction. The increase in the fiscal year 1943 corporation income tax receipts is therefore due to an increase in the tax base in the calendar year 1942 as compared with that of the calendar year 1940 and the introduction of the corporation surtax by the Revenue Act of 1941 effective in the calendar year 1941 and succeeding years.

Because of its nature the excess-profits tax accentuates any change in income levels. The considerable increase in income levels estimated for the calendar year 1942 as compared with the calendar year 1940, the higher rates and augmented tax base of the Revenue Act of 1941 result in an expectation of excess-profits tax receipts increasing 118.1 percent in the fiscal year 1943 over estimated receipts of the fiscal year 1942. In absolute amounts, collections are estimated at $2,691 millions in the fiscal year 1943, an increase of $1,457 millions over the fiscal year 1942.

As compared with the law in effect in the calendar year 1940, the Revenue Act of 1941, effective in the calendar year 1942, broadened the excess-profits tax base principally by two changes. Prior to the Revenue Act of 1941 the normal tax was allowed as a deduction in computing excess-profits net income. Under the 1941 act the excess-profits tax is calculated first and allowed as a deduction for normal and surtax computation. The increase in excess-profits tax collections resulting from this reversal in the precedence of deductions, which affects all corporations subject to the excess-profits tax, is offset to some extent by a reduction in the tax base of the normal tax and surtax. The tax base of corporations using the invested-capital method in computing their excess-profits credit was increased by the reduction of the credit on invested capital in excess of $5 millions from 8 percent to 7 percent. In addition to these base broadening changes the yield of the excess-profits tax was enhanced by increasing the graduated rates by 10 percentage points in each tax bracket.

The declared value excess-profits tax collections are estimated at $[illegible] millions in the fiscal year 1943 as compared with estimated receipts of $24 millions in the fiscal year 1942. A considerable portion of this increase is due to the peculiar nature of the declared value excess-profits tax. The calendar year 1940 liabilities of the tax arose from the excess of corporate earnings over 10 percent of an optional capital stock upward revaluation made July 31, 1940, the magnitude of the tax depending on the accuracy with which corporations could estimate earnings for the corporation's fiscal year, which in most cases is the calendar year.

As calendar year 1942 declared value excess-profits tax liabilities are based on a capital stock valuation made October 29, 1941, which valuation must stand for 3 years, corporations had to estimate their net incomes for the entire calendar year 1942. Because of this difference in the length of period estimated, it is believed that corporations were not able to estimate their earnings as accurately so far in advance and the excess profits under the declared value excess-profits tax will be greater in the calendar year 1942 than in the calendar year 1940, particularly because of the substantial increase in incomes estimated for the calendar year 1942 as compared with 1940. In contrast to all other current income taxes, no part of the increase is due to an increase in tax rates.

Receipts from the unjust enrichment tax are estimated at $4 millions, a decrease of $1 million from the $5 millions estimated receipts for the fiscal year 1942, reflecting the decrease in the back tax liabilities from this source as outstanding cases are settled.

Current individual income tax receipts are estimated at $4,793 millions. This is an increase of $1,723 millions or 56.1 percent over estimated receipts of the fiscal year 1942. This increase is due primarily to the increase in income levels, the increases in tax rates, and the broadening of the income tax base of the calendar year 1942 as compared with the calendar year 1940.

The dependent credit of $400 for the first dependent was eliminated for persons who are made heads of families only because of such dependents. Surtax rates were increased throughout the entire schedule, the greatest increase being made in the low and middle income groups. Not only were the surtax rates increased but the exemption therefrom of the first $4,000 of surtax net income was eliminated. A simplified income-tax form was adopted for persons with gross income of $3,000 or less wholly from certain specified sources, the use of such abbreviated form or the regular income-tax form being optional with the taxpayer. In effect, the normal tax was increased by the defense tax of the Revenue Act of 1940. The defense tax as such was eliminated by the Revenue Act of 1941 and was integrated into the surtax rate structure. The combined effect of reduced personal exemptions, the elimination of exempted surtax net income, and the increase in surtax rates results in increases in tax liabilities of all classes.

Back income taxes, which are relatively stable as they represent delinquent collections of liabilities of many tax years, are estimated to increase to $215 millions from estimated receipts in the fiscal year 1942 of $205 millions.

Miscellaneous internal revenue.—Capital-stock tax collections in the fiscal year 1943 are estimated at $246 millions, an increase of $8 millions or 3.2 percent over estimated receipts for the fiscal year 1942. Collections of this tax in the fiscal year 1943 represent liabilities of the year ended June 30, 1942. No new declaration is allowed for this year, the increase in receipts being attributable to the valuation as of June 30, 1941, adjusted to some extent as provided by law.

Estate-tax collections for the fiscal year 1943 are estimated at $560 millions and represent an increase of $140 millions or 33.3 percent over estimated receipts for the fiscal year 1942. The increase in the fiscal year 1943 is due to a combination of expected higher property values of estates on which the fiscal year 1943 collections are based and to the higher rates of the Revenue Act of 1941 effective September 20, 1941. Because of the 15 months' permissible lag in filing estate-tax returns, the fiscal year 1943 is the first year in which the bulk of collections will be based upon the rates specified by the Revenue Act of 1941.

Gift-tax receipts are estimated at $31 millions, a decrease of $119 millions or 79.3 percent from the estimated receipts of the previous fiscal year reflecting the removal of the special incentives for making gifts which existed during the first half of the fiscal year 1942, although the increased gift-tax rates included in the Revenue Act of 1941 will be applicable to gifts on which the fiscal year 1943 collections will be made.

Total liquor-tax receipts in the fiscal year 1943 are estimated at $1,196 millions and represent an increase of $101 millions or 9.2 percent over estimated receipts of the fiscal year 1942. The yield of the tax on distilled spirits is expected to increase $106 millions or 16.6 percent to $746 millions in the fiscal year 1943 as compared with the receipts in the fiscal year 1942, reflecting increased consumer income and the full year effect of the $4 tax rate of the Revenue Act of 1941, which was operative for only 9 months in the fiscal year 1942. Receipts from the excise tax on wines, which increased $10 millions or 58.8 percent to $27 millions, reflect the same factors—increased levels of income and higher tax rates. The rectification tax receipts are expected to decrease $3 millions to $14 millions in the fiscal year 1943 as a result of a scarcity of ethyl alcohol for rectification purposes. The floor stocks taxes levied by the Revenue Act of 1941 on liquor were nonrecurring and show a decrease of $28 millions in the fiscal year 1943 as compared with those estimated to be collected in the fiscal year 1942.

Receipts of total tobacco taxes are estimated at $841 millions in the fiscal year 1943 and represent an increase of $69 millions or 8.9 percent over estimated receipts of the fiscal year 1942. This increase may be ascribed principally to increased consumer income. The revenue from small cigarettes, which constitutes the bulk of the tobacco-tax receipts, is expected to increase $70 millions in the fiscal year 1943, total receipts being estimated at $763 millions. Despite the increase in consumer income, the tax receipts from tobacco (chewing and smoking) are expected to decrease in the fiscal year 1943 because of an expected transfer of consumer expenditures from chewing and smoking tobacco to cigarettes.

Total stamp-tax receipts are estimated in the fiscal year 1943 at $46 millions, an increase of $2 millions or 4.5 percent over the estimated total in the fiscal year 1942. Minor increases in the tax on issues of securities, bond transfers, and deeds of conveyance, and the tax on stock transfers are responsible for this increase.

There is considerable variation in the receipts from individual sources of manufacturers' excise taxes in the fiscal year 1943 as compared with 1942. The range of the change varies from a decrease of 90.8 percent in collections of the tax on passenger automobiles and motorcycles to an increase of 103.4 percent in the tax on sporting goods. The increase or decrease of other taxes in this group varies the entire length of this range. This variation is caused by the limitation through allocations and controls of the effect of

higher consumer income on consumption of taxable products in some cases and the partially offsetting effect of the increased tax rates. The net result of these conflicting forces is an estimated decrease in manufacturers' excise tax receipts from the estimated 1942 level to $637 millions in the fiscal year 1943. This is a drop of $84 millions or 11.6 percent. The gasoline tax receipts are expected to increase in the fiscal year 1943 to $385 millions an increase of 3.5 percent. The tax receipts from lubricating oils are expected to increase in the fiscal year 1943 by $1 million or 2.2 percent.

With the exception of the tax on parts and accessories for automobiles, tax receipts based on civilian sales of the automobile and related industries show the marked effect of military allocations. The tax receipts from passenger automobiles and motorcycles are estimated at $8 millions, a decrease of $78 millions or 90.8 percent from estimated receipts for the fiscal year 1942. The tax receipts from automobile trucks, busses, and trailers are affected to a lesser degree by allocations, the decrease in receipts being only $2 millions or 12.5 percent. The tax receipts from tires and inner tubes are expected to decrease to $20 millions, half of the estimated receipts for the fiscal year 1942 and 60.0 percent less than actual receipts for the fiscal year 1941. The tax receipts of parts and accessories for automobiles are the only ones of this particular group which increase, the fiscal year 1943 receipts being estimated at $31 millions—$4 millions in excess of estimated receipts for the fiscal year 1942. In evaluating the effect of curtailed production, it should be noted that estimated receipts in the fiscal year 1943 represent a full year's collections under the rates of the Revenue Act of 1941, which are double those previously in effect. The fiscal year 1942 reflects only 8 months of these collections.

Several of the other manufacturers' excise taxes show the effect of curtailment of production for civilian consumption. Estimated receipts of these taxes, other things being equal, should have been significantly larger in 1943 than in 1942, as 1943 reflects collections of 12 months' liabilities, whereas the fiscal year 1942 shows only 8 months' collections at the rates specified by the Revenue Act of 1941. Among these excise taxes are the tax on rubber articles, the receipts from which show a decrease of 27.2 percent; electric, gas, and oil appliances, an increase of only 3.1 percent; radio receiving sets, phonographs, phonograph records, and musical instruments, a decrease of 8.3 percent; refrigerators, refrigerating apparatus, and air conditioners, a decrease of 59.3 percent; business and store machines, a decrease of 13.2 percent. The yield from the tax on firearms, shells, pistols, and revolvers shows no change in the fiscal year 1943; the rate of tax was unaffected by the Revenue Act of 1941. By comparison, taxes which are relatively unaffected by military requirements show very large increases. The tax receipts from electric-light bulbs are estimated to increase $2 millions or 66.7 percent, photographic apparatus $5 millions or 83.3 percent, matches $3 millions or 60.8 percent, luggage $2 millions or 66.7 percent, and sporting goods $6 millions or 103.4 percent.

Total retailers' excise taxes which will be in force for all 12 months of 1943 are estimated to yield $135 millions, an increase of $62 millions or 84.6 percent over estimated receipts in the fiscal year 1942, which represent only 8 months' collections and are estimated to be $73 millions. Each of the three sources, namely, jewelry, cosmetics, and furs, contributes to this increase.

None of the specific sources of miscellaneous tax receipts is expected to be affected in any extent by military requirements in the fiscal year 1943. As a result of increased income levels and the longer effective period of the increased tax rates and augmented tax bases of the Revenue Act of 1941, receipts from this group are estimated at $602 millions. This is an increase of $185 millions over estimated 1942 receipts of $417 millions. The tax on the use of motor vehicles and boats is responsible for the major portion of this increase. In the fiscal year 1943 this use tax will be based on the full 12 months' period, whereas in 1942 the liabilities are based on five-twelfths of the total year. Fiscal year 1943 receipts are estimated at $162 millions as compared with estimated fiscal year 1942 receipts of $70 millions. Significant increases are also expected from the tax on telephone bills, the receipts estimated to increase $20 millions or 56.4 percent, and from the tax on transportation of persons, the receipts estimated to increase $17 millions or 93.7 percent. The increase in the tax receipts from admissions is estimated at $37 millions or 30.2 percent. Total receipts from the admissions tax in the fiscal year are estimated at $150 millions.

Changes in estimated collections from principal sources of miscellaneous internal revenue in the fiscal year 1943 as compared with the estimates for the fiscal year 1942 are summarized in the following table:

Collections of miscellaneous internal revenue by principal sources

[In millions of dollars]

Source	Collections, fiscal years		
	Estimated, 1942	Estimated, 1943	Increase (+) or decrease (−), 1943 over 1942
Capital-stock tax	[illegible]	[illegible]	[illegible]
Estate tax	[illegible]	[illegible]	[illegible]
Gift tax	[illegible]	[illegible]	[illegible]
Liquor taxes	[illegible]	[illegible]	[illegible]
Tobacco taxes	[illegible]	[illegible]	[illegible]
Stamp taxes	[illegible]	[illegible]	[illegible]
Manufacturers' excise taxes	[illegible]	[illegible]	[illegible]
Retailers' excise taxes	[illegible]	[illegible]	[illegible]
Miscellaneous taxes	[illegible]	[illegible]	[illegible]
Total, miscellaneous internal revenue	[illegible]	[illegible]	[illegible]

Employment taxes.—Total employment taxes are estimated at $1,739 millions, an increase of $550 millions or 46.3 percent over estimated receipts of $1,189 millions in the fiscal year 1942. There is no change in the coverage of these taxes, so that the estimated increase results partly from a higher level of pay rolls and partly from increased tax rates as of January 1, 1943, affecting receipts of 3 months' liabilities in the fiscal year 1943 under the Federal Insurance Contributions Act and under the Carriers Taxing Act of 1937.

Receipts under the Federal Insurance Contributions Act are estimated at $1,394 millions, an increase of $494 millions or 54.9 percent over estimated receipts of $900 millions in the fiscal year 1942. The tax rate is to increase from 1 percent to 2 percent on both employer and employee (total from 2 to 4 percent) beginning with taxable compensation of the calendar year 1943. The increased tax rates will affect 3 months of tax liability, January–March 1943 (collections April–June 1943), and the additional receipts in this account are estimated at $258 millions.

Receipts under the Federal Unemployment Tax Act are estimated at $150 millions, an increase of $32 millions or 27.9 percent over estimated receipts of $118 millions in the fiscal year 1942. The tax rate is unchanged at 3 percent of taxable wages with credits to the taxpayer for taxes paid to the States not to exceed 90 percent of the tax, so that the increase of receipts primarily is due to increased pay rolls.

Receipts under the Carriers Taxing Act of 1937 are estimated at $194 millions, an increase of $24 millions or 13.9 percent over estimated receipts of $171 millions in the fiscal year 1942. The increase is the result both of an increase in work hours expected to result from a continued increase of industrial activity and of the increased wage rates for railway labor. For the first time the increased wage rates are effective for the entire year in the fiscal year 1943.

Railroad Unemployment Insurance Act.—Receipts under the Railroad Unemployment Insurance Act are estimated at $10 millions, an increase of $1 million over estimated receipts of $9 millions in the fiscal year 1942.

Customs.—Customs receipts are expected further to decline to $297 millions from estimated receipts of $368 millions in the fiscal year 1942. The additional closure of sources and restrictions upon shipping caused by the recent spread of the war will lower customs receipts throughout the fiscal year 1943 whereas only a part of the fiscal year 1942 is affected.

Miscellaneous revenues and receipts.—Miscellaneous revenues and receipts in the fiscal year 1943 are estimated at $284 millions and represent an increase of $43 millions or 18.0 percent over estimated receipts of the fiscal year 1942.

DETAILED COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL AND SPECIAL ACCOUNTS

Narrative Synopsis of Appropriation Estimates

EXPLANATORY NOTE TO STATEMENT NO. 2

The following statement presents in three parallel columns the appropriation estimates for the fiscal year 1943 and the actual appropriations for 1942 and 1941. Adjacent to these columns are three additional columns showing the estimated expenditures for 1943 and 1942 and the actual expenditures for 1941. To avoid confusion in comparing the figures in these six columns the basis upon which the figures are presented should be explained.

With respect to the first-mentioned three columns of figures, the 1941 and 1942 columns carry the appropriations which have already been made by Congress for the various departments, bureaus, establishments, and agencies of the Government for these fiscal years. The 1943 column presents the amounts for those organization units which the President is recommending to the Congress for appropriation for the fiscal year 1943.

The appropriations, it will be observed, are of two general types—annual and permanent. The annual appropriations, ordinarily found in the departmental supply bills, are voted each year by the Congress. They are usually definite and specific as to amounts. They may be obligated only during the year to which they relate, but remain available for payment of unliquidated obligations for 2 years thereafter before any unused balance is covered into the surplus fund of the Treasury. The permanent appropriations are automatically renewed each year over a period of time by virtue of permanent legislation, without annual action by the Congress. Such appropriations may be either specific or indefinite as to amounts. An example of the latter is the indefinite appropriation to cover the interest on the public debt. This type of appropriation, while sometimes difficult to ascertain as to amount, does not preclude an estimated figure for use in the Budget. The Congress makes some appropriations available until expended, or until the object for which they are made is accomplished. These appropriations are without a definite time limit and may, therefore, be called "no-year" appropriations. They are generally for the construction of public works projects.

Turning to the three columns under the caption "Expenditures," the column for 1941 shows the actual expenditure figures for that fiscal year. These figures, usually on a checks-issued basis, are adjusted at appropriate totals to the cash (checks-paid) basis, as shown on the daily Treasury statement. The totals, therefore, are on an actual cash basis. The columns for 1942 and 1943 show the estimated expenditures for these fiscal years on a cash basis. The figures in these three columns are those carried in totals to the General Budget Summary and supporting schedules. Hence, the Budget is, in effect, on a cash basis with respect to expenditures, as well as with respect to receipts.

STATEMENT NO. 2

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
SUMMARY						
Legislative establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Judicial establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Executive Office and independent establishments:						
Executive Office of the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds appropriated to the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil Service Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railroad Retirement Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Selective Service System	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Maritime Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Veterans' Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Loan Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Security Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Works Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other independent offices	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Executive Office and independent establishments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Public Works Program	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Agriculture:						
Farm Security Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Conservation and use of agricultural land resources	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Tenant Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agricultural Adjustment Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Credit Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Farm Mortgage Corporation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rural Electrification Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of the Interior:						
Civil	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of the Interior	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Labor	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Treasury Department:						
Administrative and operating	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public-debt retirement (statutory)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department:						
Military	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Panama Canal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriations	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
SUMMARY—continued						
Post Office Department, deficiency (payable from postal revenues)		[illegible]	[illegible]		[illegible]	[illegible]
District of Columbia (Federal contribution)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unclassified items and adjustment for disbursing officers' checks outstanding						[illegible]
Appropriations contained in Public Law 371, approved December 23, 1941 (not included in detailed schedules of estimates):						
Federal Works Agency:						
National defense housing		[illegible]		[illegible]	[illegible]	
Defense public works (community facilities)		[illegible]		[illegible]	[illegible]	
Department of Agriculture:						
Surplus Marketing Administration		[illegible]		[illegible]	[illegible]	
Department of the Interior:						
Government in the Territories		[illegible]		[illegible]	[illegible]	
Treasury Department:						
Procurement Division		[illegible]			[illegible]	
War Department (civil functions):						
Relief of the Philippine Islands		[illegible]		[illegible]	[illegible]	
Supplemental items:						
[illegible]				[illegible]	[illegible]	
Interest on the public debt				[illegible]		
National defense				[illegible]	[illegible]	
Work relief				[illegible]		
Emergency [illegible] projects				[illegible]		
Total, supplemental items				[illegible]	[illegible]	
Grand total, estimates, appropriations, and expenditures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
1 Reflects the proposed rescission of supplemental items amounting to approximately [illegible].
2 Estimated expenditures from supplemental appropriations to be submitted at a later date.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

(Amounts opposite items in table represent appropriations and expenditures for recovery and relief)

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
LEGISLATIVE ESTABLISHMENT						
Senate:						
Salaries of Senators	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mileage of President of Senate and of Senators	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, officers and employees, including clerical assistance to Senators	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Stationery		[illegible]	[illegible]			[illegible]
Capitol Police (Senate share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capitol Police Board (Senate share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Joint Committee on Printing (Senate share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Committee to Investigate Federal Expenditures (Senate share)		[illegible]			[illegible]	
Office of Legislative Counsel (Senate share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Senate	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
House of Representatives:						
Salaries of Members and Delegates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mileage of Members and Delegates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, officers and employees, including clerk hire, Members and Delegates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Stationery		[illegible]	[illegible]		[illegible]	[illegible]
Capitol Police (House share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capitol Police Board (House share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Joint Committee on Printing (House share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Committee to Investigate Federal Expenditures (House share)		[illegible]			[illegible]	
Office of Legislative Counsel (House share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payment for contesting seats			[illegible]			[illegible]
Compiling testimony, contested election cases						[illegible]
Total, House of Representatives	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Statement of appropriations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Joint Committee on Inaugural Ceremonies			[illegible]			[illegible]
Architect of the Capitol:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capitol Building and repairs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Improving the Capitol grounds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, legislative garage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subway transportation, Capitol and Senate Office Buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, Senate Office Building	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, House Office Buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capitol power plant	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Senate folding room, repairs and improvements		[illegible]			[illegible]	
Library buildings and grounds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Architect of the Capitol	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Botanic Garden:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Botanic Garden	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Library of Congress:						
Salaries, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase of the Library of Congress	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Books for the adult blind	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

1 Together with the [illegible] balances of [illegible] appropriations for "Expenses of inquiries and investigations" and "Folding speeches and pamphlets."
2 Together with the unexpended balance of appropriations available for "Stenographic reports of hearings of committees other than special and select committees."
3 Together with unexpended balances.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
LEGISLATIVE ESTABLISHMENT—Continued						
Library of Congress—Continued.						
[illegible] and maintenance	$230,481	$227,215	$214,[illegible]	$[illegible]	$[illegible]	$[illegible]
Expenses, Library of Congress Trust Fund Board	500	500	500.00			162.25
Emergency relief, Library of Congress				3,000	[illegible]	[illegible]
Special deposit accounts						[illegible]
Permanent appropriations:						
Bequest of Gertrude M. Hubbard, interest account	800	800	800.00			112.50
Library of Congress trust fund, interest on permanent loan account	[illegible]	[illegible]	47,[illegible]	47,[illegible]	47,000	[illegible]
Total, Library of Congress	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Government Printing Office:						
Public printing and binding	[illegible]	[illegible]	[1] [illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, Office of Superintendent of Documents	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unclaimed items			[illegible]			[illegible]
Total, Government Printing Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						−[illegible]
Total, legislative establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1] Together with unexpended balance (except [illegible]) of the appropriation for printing Code of Federal Regulations.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
JUDICIAL ESTABLISHMENT						
United States Supreme Court:						
Salaries	[illegible]	$[illegible]	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Preparation of rules for criminal proceedings		[illegible]			[illegible]	
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Purchase of books and periodicals					[illegible]	
Care of Supreme Court Building and grounds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, United States Supreme Court	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repairs and improvements, District Court of the United States for the District of Columbia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repairs and improvements, United States Court of Appeals for the District of Columbia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Court of Customs and Patent Appeals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Customs Court	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Court of Claims	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, justices and judges, Territory of Hawaii	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, district court, Panama Canal Zone	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, United States Court for China	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries of circuit, district, and retired judges	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses of clerks, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Probation system, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fees of commissioners, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fees of jurors, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous salaries, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Traveling expenses, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Administrative Office, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses, Administrative Office, United States courts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit account						[illegible]
Total, Federal courts, exclusive of Supreme Court	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						−[illegible]
Total, judicial establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[a] Excess of credits, deduct.
[1] Exclusive of [illegible] transferred to "Miscellaneous salaries and field expenses, Department of Justice."
[2] Not to exceed [illegible] may be transferred to "Care of Supreme Court Building and grounds."

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

(Amounts opposite items in italic represent appropriations and expenditures for recovery and relief)

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS						
(Exclusive of amounts carried under General Public Works Program)						
Executive Office of the President:						
Salary of the President	75,000	75,000	75,000.00	75,000	75,000	75,000.00
Salary of the Vice President	15,000	15,000	[illegible]	15,000	15,000	[illegible]
The White House Office:						
Salaries	226,275	204,600	[illegible]	220,000	215,000	[illegible]
Contingent expenses	30,000	50,000	[illegible]	50,000	50,000	[illegible]
Printing and binding	2,750	2,750	2,750.00	2,000	2,000	[illegible]
Traveling expenses of the President	30,000	30,000	[illegible]	30,000	30,000	[illegible]
Total, the White House Office	[illegible]	287,350	[illegible]	[illegible]	297,000	[illegible]
Portrait of former President Herbert Hoover					2,500	
Maintenance, Executive Mansion and grounds	145,270	[illegible]	[illegible]	145,000	174,000	[illegible]
Bureau of the Budget:						
Salaries and expenses	1,450,000	[illegible]	[illegible]	1,422,000	[illegible]	[illegible]
Printing and binding	43,000	32,000	[illegible]	[illegible]	[illegible]	[illegible]
National defense activities	500,000	800,000		475,000	[illegible]	
Emergency funds for the President, national defense				3,000	115,000	[illegible]
Total, Bureau of the Budget	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Board of Economic Warfare:						
Emergency funds for the President, national defense					300,000	
Coordinator of Information:						
Emergency funds for the President, national defense					[illegible]	
National Resources Planning Board:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	770,000	[illegible]
Printing and binding	45,000			[illegible]		
Emergency funds for the President, national defense				[illegible]		
National defense activities	[illegible]	400,000		[illegible]	[illegible]	[illegible]
Salaries and expenses, emergency relief				[illegible]	[illegible]	
Emergency expenditures (P. W. A.)					[illegible]	[illegible]
Emergency expenditures (W. P. A.)					[illegible]	[illegible]
Claims and judgments					7,000	[illegible]
						[illegible]
Total, National Resources Planning Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office for Emergency Management:						
Salaries and expenses						
Emergency funds for the President, national defense		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Certified claims			[illegible]		[illegible]	[illegible]
Total, Office for Emergency Management		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Government Reports:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]		[illegible]	[illegible]	
Emergency funds for the President, national defense						[illegible]
Total, Office of Government Reports	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense					30,000	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Executive Office of the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Emergency funds appropriated to the President:						
Emergency funds for the President, national defense	[illegible]	[illegible]		[illegible]	[illegible]	
Emergency fund for the President, War		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency fund for the President, Navy		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency fund for the President, defense housing, temporary shelter		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency fund for the President, national defense housing			[illegible]			[illegible]
Defense aid (lend-lease)		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refugee relief		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, emergency funds appropriated to the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
American Battle Monuments Commission:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign service pay adjustment						[illegible]
Special deposit account						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, American Battle Monuments Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
American Negro Exposition						[illegible]
Bituminous Coal Consumers' Counsel:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Board of Investigation and Research—Transportation:						
Salaries and expenses		[illegible]		[illegible]	[illegible]	
Board of Tax Appeals:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Board of Tax Appeals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canal Zone Biological Area:						
Expenses	10,000			10,000		
Civil Service Commission:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Prevention of pernicious political activities	[illegible]	[illegible]	[illegible]	[illegible]	40,000	[illegible]
Extension of Civil Service		[illegible]		[illegible]	300,000	
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Emergency funds for the President, national defense					[illegible]	[illegible]
Civil-service retirement and disability appropriated fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canal Zone retirement and disability appropriated fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Alaska Railroad retirement and disability appropriated fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Certified claims			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Civil Service Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Employees' Compensation Commission:						
Salaries and expenses	$758,760	[17] $699,525	$660,000.00	$750,000	$675,000	$667,415.52
Printing and binding	11,000	9,000	9,000.00	11,000	9,000	9,100.41
Employees' compensation fund	8,200,000	5,000,000	5,193,165.00	6,000,000	6,000,000	5,777,157.02
Employees' compensation fund, Civil Works	(137,000)	(175,000)	(188,200.00)	125,000	150,000	176,086.20
Employees' compensation fund, Emergency Conservation Work	(185,000)	(172,000)	(475,000.00)	([a])	([a])	([a])
Employees' compensation fund, emergency relief	4,000,000	[17] 2,300,000	(4,125,000.00)			
Private acts			820,000.00	4,000,000	6,000,000	7,782,249.10
Claims and judgments			1.45		800	842.50
Total	13,000,760	8,007,525	6,653,001.45	10,896,000	12,833,800	13,704,685.60
Adjustment to daily Treasury statement basis						−629,218.25
Total, Employees' Compensation Commission	13,000,760	8,007,525	6,653,001.45	10,896,000	12,833,800	13,065,671.37
Federal Communications Commission:						
Salaries and expenses	2,305,000	2,315,720	2,175,000.00	2,273,000	2,300,000	2,074,421.40
Printing and binding	25,400	24,000	22,000.00	23,000	25,000	19,075.17
Extension of monitoring stations			172,000.00		90,000	75,258.02
Special investigations						472.41
National defense activities						
Emergency funds for the President, national defense	2,667,810	2,720,000		2,500,000	2,400,000	
Certified claims			22.25		400,000	1,220,450.07
Total	4,991,210	5,059,720	2,370,272.25	4,800,000	5,215,000	3,429,678.42
Adjustment to daily Treasury statement basis						+26,047.29
Total, Federal Communications Commission	4,991,210	5,059,720	2,370,272.25	4,800,000	5,215,000	3,455,725.71
Federal Power Commission:						
Salaries and expenses	2,300,125	2,265,000	2,236,995.00	2,275,000	2,250,000	2,225,485.50
Flood-control surveys	262,140	300,000	370,000.00	180,000	190,000	189,616.29
National defense activities	409,355	285,000		300,000	250,000	
Emergency funds for the President, national defense					60,000	
Printing and binding	42,000	42,000	43,000.00	42,000	55,000	40,646.41
Permanent appropriation: Payments to States under Federal Water Power Act (special account)	27,750	29,320	36,000.00	27,000	30,000	42,665.29
Total	3,061,370	3,009,250	2,336,000.00	3,034,000	2,925,000	2,535,232.79
Adjustment to daily Treasury statement basis						−2,672.78
Total, Federal Power Commission	3,061,370	3,009,250	2,686,996.00	3,034,000	2,925,000	2,532,547.01
Federal Emergency Relief Administration			611.28			[a] 35,160.11
Federal Trade Commission:						
Salaries and expenses	2,232,224	2,300,000	2,240,000.00	2,100,000	2,200,000	2,165,277.46
Printing and binding	80,250	60,000	55,000.00	80,000	70,000	69,437.12
Claims and judgments			64.50			338.08
Total	2,302,474	2,360,000	2,295,064.50	2,180,000	2,270,000	2,235,053.25
Adjustment to daily Treasury statement basis						+1,077.57
Total, Federal Trade Commission	2,302,474	2,360,000	2,295,064.50	2,180,000	2,270,000	2,236,130.82
Foreign Service pay adjustment: [ex]						
Appreciation of foreign currencies	1,250,000	575,000	1,280,000.00			

[a] Excess of credits, deduct.
[17] Together with $ [illegible] unexpended balance from 1942.
[a] Included under Federal Security Agency, Civilian Conservation Corps.
[a] Together with unexpended balance.
[ex] Expenditures included under various agencies.

NOTE.—Amounts enclosed in parentheses represent congressional limitation on expenditures from special accounts.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
General Accounting Office:						
Salaries	$15,526,000	$10,817,787	$4,554,800.00	$15,200,000	$10,300,000	$4,985,188.05
Emergency Relief, administrative expenses		1,400,000	5,000,000.00		1,400,000	5,339,316.10
Contingent expenses	400,000	270,000	272,140.00	400,000	310,000	261,157.88
Printing and binding	113,000	82,000	75,000.00	104,000	84,000	64,750.80
Certified claims			5,399.57		6,000	
Total	16,039,000	12,569,787	10,912,539.57	15,704,000	12,100,000	10,828,206.04
Adjustment to daily Treasury statement basis						−34,392.08
Total, General Accounting Office	16,039,000	12,569,787	10,912,539.57	15,704,000	12,100,000	10,793,813.96
General Anthony Wayne Memorial Commission			([a])			57.36
George Washington Bicentennial Commission:						
Expenses			9,260.84			9,586.45
Interstate Commerce Commission:						
General administrative expenses	2,800,017	2,750,240	2,580,000.00	2,800,000	2,700,000	2,571,084.14
Regulating accounts	800,000	840,000	800,000.00	840,000	820,000	791,853.80
Safety of employees	310,000	300,000	300,000.00	300,000	300,000	300,000.77
Signal safety systems	125,780	126,000	126,000.00	132,000	125,000	116,170.91
Locomotive inspection	475,000	475,000	475,000.00	425,000	475,000	473,700.09
Valuation of property of carriers	652,400	660,000	660,000.00	645,000	540,000	634,102.48
Motor transport regulation	4,095,700	3,982,000	4,050,000.00	4,050,000	4,000,000	4,075,772.03
Printing and binding	245,200	224,000	200,000.00	200,000	275,000	184,428.11
Salaries and expenses (national defense)	259,160	110,000		220,000	92,500	
Claims and judgments			33.20			56.15
Total	9,157,669	9,222,730	9,056,192.20	9,442,000	9,330,000	8,879,206.43
Adjustment to daily Treasury statement basis						−17,024.91
Total, Interstate Commerce Commission	9,157,669	9,222,730	9,056,192.20	9,442,000	9,330,000	8,862,181.52
Maritime Labor Board:						
Salaries and expenses		80,000	175,000.00		80,000	136,518.42
Emergency funds for the President, national defense					8,000	
Total		80,000	175,000.00		88,000	136,518.42
Mineral Act of Oct. 5, 1918:						
Claims and judgments			167,581.53			318,672.56
National Advisory Committee for Aeronautics:						
Salaries and expenses	8,983,220	8,195,400	2,772,000.00	8,650,000	5,050,000	2,563,122.01
Printing and binding	25,000	25,000	25,000.00	25,000	72,000	22,587.81
Foreign service pay adjustment						[a] 96.41
Claims and judgments						
Working fund						
Total	9,008,220	8,220,400	2,800,000.00	8,675,000	5,122,000	2,285,612.76
Adjustment to daily Treasury statement basis						+7,499.70
Total, National Advisory Committee for Aeronautics	9,008,220	8,220,400	2,800,000.00	8,675,000	5,122,000	2,293,112.46
National Archives:						
Salaries and expenses	1,134,320	1,067,622	[21] 918,000.00	1,130,000	1,050,000	940,214.00
Printing and binding	12,400	12,400	14,000.00	12,000	12,000	16,900.60
Claims and judgments						.20
Total	1,146,720	1,079,222	932,000.00	1,142,000	1,062,000	957,101.20
Adjustment to daily Treasury statement basis						+571.13
Total, National Archives	1,146,720	1,079,222	932,000.00	1,142,000	1,062,000	957,672.33

[a] Excess of credits, deduct.
[a] Unexpended balances [illegible] available.
[21] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV and includes $11,000 transferred from "Salaries and expenses, Veterans' Administration," in accordance with the Second Deficiency Appropriation Act of 1940.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
National Capital Park and Planning Commission:						
Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Labor Relations Board:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Claims and judgments			[illegible]			[illegible]
Total	2,771,470	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, National Labor Relations Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Mediation Board:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Arbitration and emergency boards	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Railroad Adjustment Board:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, National Mediation Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Protection of interests of the United States in matters affecting oil lands in former naval reserves		[illegible]	[illegible]		[illegible]	[illegible]
Railroad Retirement Board:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railroad retirement appropriation account	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Prior service record project			[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriation:						
Railroad Unemployment Insurance Act:						
Railroad unemployment insurance administration fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transfers to unemployment trust fund (act Oct. 10, 1940)				[illegible]	[illegible]	[illegible]
Claims and judgments			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Railroad Retirement Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Securities and Exchange Commission:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Claims and judgments			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Securities and Exchange Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Selective Service System:						
Selective Service System, national defense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense						[illegible]
Claims and judgments			[illegible]			
Total, Selective Service System	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible] Legislative transfer of [illegible] from "Salaries, National Labor Relations Board," to "Printing and binding."
[illegible] Unexpended balance made available.
[illegible] Together with not to exceed [illegible] may be transferred from "Printing and binding, National Railroad Adjustment Board."
[illegible] [illegible] transferred from railroad retirement appropriation account.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Smithsonian Institution:						
General expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Preservation of collections	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, National Gallery of Art	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Smithsonian Gallery of Art Commission					[illegible]	
Special deposit account (special fund)						[illegible]
Permanent appropriation:						
Expenses of Smithsonian Institution, interest account	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Smithsonian Institution	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tariff Commission:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Tariff Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Temporary National Economic Committee			[illegible]			[illegible]
The Alley Dwelling Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Thomas Jefferson Memorial Commission	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
United States Commission for the Celebration of the Two Hundredth Anniversary of the Birth of Thomas Jefferson		[illegible]	[illegible]			[illegible]
United States Constitution Sesquicentennial Commission		[illegible]				[illegible]
United States Coronado Exposition Commission		[illegible]	[illegible]			[illegible]
United States Golden Gate International Exposition Commission			[illegible]		[illegible]	[illegible]
United States Maritime Commission:						
Construction fund, act June 29, 1936, revolving fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
State marine schools	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal ship mortgage insurance fund						[illegible]
Marine and war-risk insurance fund, revolving fund			[illegible]	[illegible]	[illegible]	[illegible]
[illegible] pay adjustment						[illegible]
Emergency ship construction fund			[illegible]	[illegible]	[illegible]	[illegible]
Emergency fund for the President, national defense					[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, United States Maritime Commission (exclusive of defense aid)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States New York World's Fair Commission		[illegible]	[illegible]		[illegible]	[illegible]
United States University of Pennsylvania Bicentennial Commission			[illegible]			
Veterans' Administration:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Army and Navy pensions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Military and naval insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Military and naval compensation						[illegible]

[a] Excess of credits, deduct.
[b] Exclusive of [illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.
[illegible] Estimated [illegible] unexpended balance available.
[illegible] Unexpended balance reappropriated.
[illegible] Reappropriation of 1941 unexpended balance.
[illegible] Estimated [illegible] unexpended balance available.
[illegible] Together with [illegible] in 1943 and [illegible] in 1942 contract authorizations.
[illegible] Transfer from Navy Department pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.
[illegible] Together with [illegible] allocated from "Emergency funds for the President" and [illegible] transferred from regular construction fund.
[illegible] Exclusive of [illegible] transferred to "Salaries and expenses, National Archives," in accordance with the provisions of the Second Deficiency Appropriation Act of 1940.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Veterans' Administration—Continued.						
Adjusted service and dependent pay		$[illegible]		$100,000	$200,000	$[illegible]
Adjusted service certificate fund		[illegible]				[illegible]
National service life insurance appropriated fund	$37,775,000	[illegible]		37,000,000	[illegible]	
Vocational rehabilitation						+[illegible]
Administrative expenses, emergency relief					[illegible]	[illegible]
Federal construction projects, emergency relief					[illegible]	[illegible]
Federal nonconstruction projects, emergency relief					[illegible]	[illegible]
Construction and improvement of buildings, etc., emergency relief					[illegible]	[illegible]
Public Works Administration, act of 1938					[illegible]	[illegible]
Damage claims					[illegible]	[illegible]
Claims and judgments						[illegible]
Private relief acts			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						−[illegible]
Total, Veterans' Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Loan Agency:						
Office of the Administrator:						
Emergency funds for the President, national defense				[illegible]	[illegible]	[illegible]
Claims and judgments						[illegible]
Electric Home and Farm Authority:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Export-Import Bank of Washington:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Other						
Federal Home Loan Bank Board:						
Salaries and expenses (permanent appropriation, special accounts)	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Federal Housing Administration:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Renovation and modernization loans and insurance	([illegible])	([illegible])	([illegible])		1,[illegible]	[illegible]
Claims and judgments			[illegible]	4,[illegible]	7,[illegible]	[illegible]
Total						[illegible]
Adjustment to daily Treasury statement basis			[illegible]	4,[illegible]	[illegible]	[illegible]
						+1,[illegible]
Total, Federal Housing Administration			[illegible]	4,[illegible]	[illegible]	[illegible]
Federal Savings and Loan Insurance Corporation:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Home Owners' Loan Corporation	([illegible])	([illegible])	([illegible])			
Reconstruction Finance Corporation:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Other						
Total						4,[illegible]
Adjustment to daily Treasury statement basis	1,[illegible]	1,[illegible]	1,[illegible]	[illegible]	[illegible]	[illegible]
						−[illegible]
Total, Federal Loan Agency (exclusive of Defense Aid)	1,[illegible]	1,[illegible]	1,[illegible]	[illegible]	[illegible]	[illegible]
Federal Security Agency:						
Office of the Administrator:						
Salaries:						
Office of the Administrator	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Division of Personnel Supervision and Management	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chief Clerk's Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of the General Counsel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses					[illegible]	[illegible]
					1,[illegible]	[illegible]

* Excess of credits, deduct.

[illegible] Includes $[illegible] and $[illegible] from appropriations "Salaries and expenses, transferred from Interior" and "Salaries and expenses, transferred from Agriculture," respectively, as set up pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Includes $[illegible] from appropriation "Salaries and expenses, transferred from Agriculture" [illegible]

[illegible] Includes $[illegible] from appropriation "Salaries and expenses, transferred from Agriculture" as set up pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Includes $[illegible] and $[illegible] from appropriations "Salaries and expenses, transferred from Agriculture" as set up pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV [illegible] pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

Note.—Amounts enclosed in parentheses represent [illegible] limitation on expenditures from corporate or administrative funds.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Federal Security Agency—Continued.						
Office of the Administrator—Continued.						
Miscellaneous expenses	$[illegible]	$[illegible]	[illegible] $[illegible]	$[illegible]	$[illegible]	$[illegible]
Traveling expenses	[illegible]	1,[illegible]		[illegible]	1,[illegible]	[illegible]
Printing and binding	1,[illegible]	1,[illegible]	[illegible] 1,[illegible]	1,[illegible]	[illegible]	[illegible]
Foreign service pay adjustment				[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense					[illegible]	[illegible]
Working fund					[illegible]	
Total, Office of Administrator	4,[illegible]	4,[illegible]	[illegible]	4,[illegible]	4,[illegible]	[illegible]
American Printing House for the Blind:						
To promote the education of the blind	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriation:						
To promote the education of the blind, interest	10,000	10,000		[illegible]	[illegible]	
Total, American Printing House for the Blind	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civilian Conservation Corps:						
Salaries and expenses	([illegible])	[illegible]	[illegible]	([illegible])	[illegible]	[illegible]
Columbia Institution for the Deaf	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Food and Drug Administration:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Food and Drugs Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Tea Importation Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Milk Importation Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Caustic Poison Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Filled Milk Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Sea Food Inspection Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Food and Drug Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Freedmen's Hospital:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency expenditures (P. W. A.)					[illegible]	[illegible]
Total, Freedmen's Hospital	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Howard University:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses (P. W. A.)					[illegible]	[illegible]
Structures, emergency expenditures (W. P. A.)					[illegible]	[illegible]
Total, Howard University	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Youth Administration:						
Youth work		[illegible]	[illegible]		[illegible]	[illegible]
Salaries and expenses		[illegible]	[illegible]		[illegible]	
Printing and binding		[illegible]	[illegible]		[illegible]	
Emergency relief, National Youth Administration						[illegible]
Project expenses (national defense)		[illegible]	[illegible]		[illegible]	[illegible]
Administrative expenses (national defense)		[illegible]	[illegible]		[illegible]	
Printing and binding (national defense)			[illegible]			
Total		[illegible]	[illegible]		[illegible]	[illegible]
Adjustment to daily Treasury statement basis						−[illegible]
Total, National Youth Administration	([illegible])	[illegible]	[illegible]	([illegible])	[illegible]	[illegible]

[illegible] Includes $[illegible] and $[illegible] from appropriations "Salaries and expenses, transferred from Agriculture" and "Salaries and expenses, transferred from Interior," respectively, as set up pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Includes $[illegible] and $[illegible] from appropriations "Printing and binding, transferred from Agriculture" and "Printing and binding, transferred from Interior," respectively, as set up pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Included in the supplemental items.

[illegible] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of $[illegible] transferred to "General administrative expenses, enforcement of the Insecticide and Naval Stores Acts, Department of Agriculture," pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Federal Security Agency—Continued						
Office of Education:						
Salaries, Office of Education	$322,380	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses	12,270	12,000	[illegible]	12,000	[illegible]	[illegible]
Contingent expenses						[illegible]
Printing and binding						[illegible]
Library service and research						[illegible]
Study of higher education for Negroes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Further endowment of colleges of agriculture and the mechanic arts		[illegible]	[illegible]		[illegible]	[illegible]
Salaries and expenses, forum advisory service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working fund, Federal Security Agency, Office of Education	[illegible]					
Emergency relief, radio division						
Administrative expenses, emergency relief (W. P. A.)						[illegible]
Assistance to educational, professional, and clerical persons, emergency expenditures (emergency relief)						[illegible]
Permanent appropriation:						
Colleges of agriculture and the mechanic arts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vocational education:						
Salaries and expenses, vocational education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Further development of vocational education in the several States and Territories	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Promotion of vocational education in Hawaii	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Promotion of vocational education in Puerto Rico	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cooperative vocational rehabilitation of persons disabled in industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, vocational rehabilitation of persons disabled in industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cooperative vocational rehabilitation, District of Columbia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Promotion of vocational rehabilitation of persons disabled in industry in Hawaii	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vocational education, defense workers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Education and training, defense workers (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Permanent appropriation:						
Promotion of vocational education, act of Feb. 23, 1917	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, vocational education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Education, including vocational education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Health Service:						
Salaries, Office of Surgeon General	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous and contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding						[illegible]
Pay, etc., commissioned officers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Stationery						[illegible]
Pay of personnel and maintenance of hospitals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign quarantine service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Preventing the spread of epidemic diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interstate quarantine service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, Division of Venereal Diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, Division of Mental Hygiene	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States for public health work, Social Security Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Disease and sanitation investigations, Social Security Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[a] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[b] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[c] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Federal Security Agency—Continued						
Public Health Service—Continued						
Salaries and expenses, National Institute of Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Cancer Institute, maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working funds, narcotic farms						[illegible]
Emergency relief, administrative expenses			[illegible]		[illegible]	[illegible]
Administrative expenses, emergency expenditures (emergency relief, transfer from W. P. A.)						[illegible]
Buildings and structures, emergency expenditures (P. W. A.)					[illegible]	[illegible]
National defense:						
Emergency health and sanitation activities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Training for nurses	[illegible]	[illegible]		[illegible]	[illegible]	
Administrative expenses	[illegible]	[illegible]		[illegible]	[illegible]	
Total, Public Health Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Saint Elizabeths Hospital:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social Security Board:						
Salaries, Office of the Social Security Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Bureau of Old-Age and Survivors Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Bureau of Public Assistance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Bureau of Employment Security	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses, Social Security Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States for old-age assistance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States for unemployment compensation administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States for aid to dependent children	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States for aid to the blind	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments and grants to States, U. S. Employment Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Traveling expenses, U. S. Employment Service						[illegible]
Wage records						[illegible]
Selecting, testing, and placement, defense workers (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief, U. S. Employment Service						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Social Security Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Claims and judgments			[illegible]			[illegible]
Private relief acts						[illegible]
Total, miscellaneous			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Federal Security Agency (exclusive of defense aid)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Works Agency:						
Office of the Administrator:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community facilities, defense public works		[illegible]		[illegible]	[illegible]	
National defense housing			[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of the Administrator	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[a] Excess of credits, deduct.

[b] Included elsewhere under "Salaries and expenses, Social Security Board," $[illegible] exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

[c] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[d] Includes $[illegible] reimbursed to "Emergency fund for the President," and together with funds transferred from the War Department.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Federal Works Agency—Continued.						
Public Buildings Administration:						
General administrative expenses	$1,243,000	$875,540	[illegible]	$1,220,000	$874,000	$862,052.81
Printing and binding						4,439.87
Stationery						791.88
Repairs, preservation, and equipment, public buildings outside the District of Columbia	5,465,275	4,565,000	4,019,696.33	5,425,000	5,000,000	3,957,551.74
Furniture and furnishings, New York Courthouse			150,000.00		150,000	24,564.04
Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area	17,500,000	12,082,000	[illegible]	17,500,000	16,000,000	9,997,837.15
Salaries and expenses, public buildings and grounds outside the District of Columbia	3,140,075	2,866,200	2,905,755.18	3,120,000	3,440,000	2,274,708.81
Emergency funds for the President, national defense					3,000,000	
Outside professional services					5,000	7,386.23
Repairs, alterations, etc., sec. [illegible]						10,086.19
Public buildings, construction and rent:						
Emergency repairs to public buildings and mechanical equipment (act Aug. 12, 1935)					5,000	4,[illegible]
Emergency repairs to public buildings and mechanical equipment (act June 22, 1936)					25,000	12,301.69
Emergency repairs to public buildings and mechanical equipment (act Aug. 26, 1937)					100,000	320,672.12
Emergency construction of public buildings (act June 19, 1934) (P. W. A.)					50,000	15,274.92
Emergency construction of public buildings (act June 19, 1934)					600,000	951,268.27
Emergency construction of public buildings (act Aug. 12, 1935) (P. W. A.)					25,000	14,002.20
Emergency construction of public buildings (act June 22, 1936) (P. W. A.)					5,000	3,071.02
Emergency construction of public buildings (act Aug. 26, 1937)					250,000	42,421.79
Public buildings, Treasury, Procurement Division (N. I. R.)					40,000	19,201.37
N. I. R.-P. W. A. allotment to Public Buildings Administration					500,000	1,009,591.84
New Interior Building, Secretary's Office, emergency expenditures (N. I. R.)					5,000	7,925.80
New Interior Building, emergency expenditures (P. W. A.)					5,000	1,490.[illegible]
Hall of Archives building, emergency expenditures (P. W. A.)					150,000	202,418.85
P. W. A. allotment to Public Buildings Administration					600,000	51,965.40
Working fund, public buildings					90,000	192,478.28
Total, Public Buildings Administration	32,934,450	25,293,040	17,235,898.02	32,432,000	29,740,000	19,739,203.77
Public Roads Administration:						
Access roads (national defense)		[illegible] 15,500,000		45,000,000	35,000,000	
Flight strips (national defense)		2,000,000		2,000,000	2,000,000	
P. W. A. allotment to public roads, emergency expenditures					500,000	390,738.43
Highway grade crossing elimination, etc., emergency relief (act Apr. 8, 1935)				1,000,000	5,000,000	9,037,965.49
Highway funds, emergency expenditures (N. I. R.) (act Apr. 8, 1935)					150,000	287,735.81
P. W. A. allotment to public roads (N. I. R.) emergency expenditures					500,000	
Cooperative construction of rural post roads					50,000	812.16
Highway funds, emergency expenditures (N. I. R.) (act June 16, 1933)					150,000	391,070.47
Highway funds, emergency expenditures (N. I. R.) (act June 16, 1933)					115,000	252,186.84
Flood relief, highways, emergency expenditures (N. I. R.)						62,277.09

[a] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[b] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV and includes $[illegible] of the $[illegible] under "Contingent Expenses, [illegible] and [illegible] Service," Department of Agriculture, as set forth pursuant to the Reorganization Act of 1939 and Reorganization Plan [illegible] "Department of Justice, and $[illegible], "Rent of buildings," Department of [illegible], pursuant to the Reorganization Act of 1939 and Reorganization Plans Nos. IV and V.

[c] Together with $[illegible] contract authorization.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—Continued						
Federal Works Agency—Continued.						
Public Roads Administration—Continued.						
Flood relief, Missouri, Mississippi, Louisiana, and Arkansas, for restoration of roads and bridges					$100,000	$201,696.43
Flood relief, Vermont, New Hampshire, and Kentucky, for restoration of roads and bridges						22,994.03
Working funds, Federal Works Agency, Public Roads Administration						418,608.72
Total		$75,500,000		$48,000,000	40,785,000	7,625,738.74
Adjustment to daily Treasury statement basis						−353,575.00
Total, Public Roads Administration		75,500,000		48,000,000	40,785,000	7,272,163.74
Public Works Administration:						
Administrative expenses	($25,000)	($250,000)	($3,000,000.00)	75,000	800,000	3,066,162.40
Public Works Administration, emergency expenditures (N. I. R.)					600,000	253,092.98
Public Works, emergency expenditures (N. I. R.), revolving fund						322.48
Allotments for public works, emergency expenditures (P. W. A.), revolving fund					500,000	245,447.51
Loans and grants to States, etc., emergency expenditures, emergency relief				1,000,000	4,000,000	8,428,685.36
Additional loan fund, emergency expenditures (P. W. A.), revolving fund						
Return of surplus funds from Government corporations. Other						[illegible] 18,300,000.00
Bond fund, emergency expenditures (P. W. A.) (act June 22, 1936), revolving fund				1,000,000	4,000,000	15,983,286.84
Special deposit accounts, revolving fund				3,000,000	5,000,000	17,486,028.67
Grants, emergency expenditures (act June 21, 1938)						3,175,702.85
Loans, emergency expenditures (act June 21, 1938)				7,000,000	20,000,000	96,617,481.28
					3,000,000	572,316.98
Total				12,075,000	40,800,000	130,972,191.78
Adjustment to daily Treasury statement basis						−2,591,826.47
Total, Public Works Administration				12,075,000	40,800,000	128,380,365.31
U. S. Housing Authority:						
Administrative expenses	(4,800,420)	(4,375,000)	(4,723,000.00)		75,000	2,036.74
Emergency housing, emergency expenditures (N. I. R.)					80,000	6,730.48
Emergency housing, emergency relief					45,000	6,874.48
Housing Authority fund, revolving fund				1,000,000	1,000,000	1,384,827.30
Annual contributions	[illegible] 17,000,000	[illegible] 8,000,000	10,000,000.00	15,000,000	11,000,000	6,717,872.80
Total	17,000,000	8,000,000	10,000,000.00	16,000,000	12,200,000	8,019,117.62
Adjustment to daily Treasury statement basis						−14,886.79
Total, U. S. Housing Authority	17,000,000	8,000,000	10,000,000.00	16,000,000	12,200,000	8,004,230.73
Work Projects Administration:						
Emergency relief		875,000,000	[illegible] 1,350,640,225.00	[illegible]	875,000,000	1,294,992,033.93
Damage claims			4,750.00			1,322.00
Claims and judgments			63,672.61			308,038.27
Private relief acts						[illegible] 423.14
Total	43,934,450	1,130,215,000	1,078,802,092.44	208,770,000	1,209,315,000	1,480,408,227.93
Adjustment to daily Treasury statement basis						−1,612,220.00
Total, Federal Works Agency	43,934,450	1,130,215,000	1,078,802,092.44	208,770,000	1,208,315,000	1,478,795,907.62
Other independent offices and unclassified items			102.31			1,080,286.08
Total, Executive Office and independent establishments	3,000,867,220	10,741,873,489	11,342,773,882.20	11,423,313,400	7,767,854,000	6,480,148,033.83

[a] Excess of credits, deduct.

[b] Together with unexpended balances.

[c] Exclusive of $9,720 transferred to Post Office Department for mail and messenger service, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[d] Included under supplemental items.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
GENERAL PUBLIC WORKS PROGRAM						
Federal Security Agency:						
Saint Elizabeths Hospital:						
Buildings and grounds		[illegible]		[illegible]	[illegible]	[illegible]
Federal Works Agency:						
Public Buildings Administration:						
Public buildings, District of Columbia:						
War Department buildings			[illegible]	[illegible]	[illegible]	[illegible]
West Central Heating Plant		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Accounting Office Building	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Army Medical Library and Museum	[illegible]			[illegible]		
Annex Buildings, Government Printing Office		[illegible]			[illegible]	[illegible]
Acquisition of property in District of Columbia		[illegible]	[illegible]		[illegible]	[illegible]
Site for State Department Annex Building		[illegible]			[illegible]	
Installation of facilities, National Archives Building		[illegible]		[illegible]	[illegible]	[illegible]
Site for and construction of general office buildings		[illegible]		[illegible]	[illegible]	
Federal Office Buildings Numbered 1 and 2			[illegible]	[illegible]	[illegible]	[illegible]
Addition to Navy Department Building			[illegible]		[illegible]	[illegible]
Expansion, Navy Department and Munitions Buildings			[illegible]		[illegible]	[illegible]
Social Security Board and Railroad Retirement Board buildings			[illegible]		[illegible]	[illegible]
Construction of temporary office buildings			[illegible]		[illegible]	[illegible]
Additional Building, Bureau of Engraving and Printing						[illegible]
General Federal Office Building					[illegible]	[illegible]
Department of Justice Building						[illegible]
Post Office Department Building						[illegible]
Post Office, Washington, D. C.						[illegible]
Construction of public buildings, acts June 19, 1930, Aug. 12, 1935, June 22, 1936, and Aug. 25, 1937			[illegible]	[illegible]	[illegible]	[illegible]
Sites and construction, public buildings, act May 25, 1926, as amended					[illegible]	[illegible]
Total, Public Buildings Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Roads Administration:						
Federal-aid highway system	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal-aid secondary or feeder roads	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Elimination of grade crossings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public-lands highways	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mount Vernon Memorial Highway	[illegible]			[illegible]		
Total, Public Roads Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Federal Works Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Advisory Committee for Aeronautics:						
Power plant, Langley Field, Va.			[illegible]		[illegible]	[illegible]
Wind tunnels					[illegible]	[illegible]
Construction and equipment, Langley Field, Va.		[illegible]	[illegible]		[illegible]	[illegible]
Ames Aeronautical Laboratory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aircraft Engine Research Laboratory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, National Advisory Committee for Aeronautics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1] Excess of credits, deduct.
[2] Together with $[illegible] contract authorization.
[3] Unexpended balance of $[illegible] and $[illegible] contract authorization.
[4] The First Supplemental National Defense Appropriation Act, 1942, transferred $[illegible] from "Construction of temporary office buildings" to "Site and building, Federal office buildings No. 1 and No. 2."
[5] Exclusive of $[illegible] transferred to Post Office Department for mail-messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.
[6] Unexpended balance of $[illegible] made available.
[7] Together with $[illegible] contract authorization.
[8] Together with $[illegible] contract authorization in 1943 and $[illegible] in 1942.
[9] Together with $[illegible] contract authorization.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
GENERAL PUBLIC WORKS PROGRAM—Continued						
Tennessee Valley Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Veterans' Administration:						
Hospital and domiciliary facilities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Agriculture:						
Forest roads and trails	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce:						
National Bureau of Standards:						
Materials testing laboratory and equipment		[illegible]			[illegible]	[illegible]
Enlarging optical-glass plant building			[illegible]		[illegible]	[illegible]
Electrical building and equipment					[illegible]	[illegible]
Weather Bureau Building, Washington, D. C.					[illegible]	
Office of Administrator of Civil Aeronautics:						
Construction of hangars, Washington National Airport			[illegible]		[illegible]	[illegible]
Total, Department of Commerce		[illegible]	[illegible]		[illegible]	[illegible]
Department of the Interior:						
Bonneville Power Administration:						
Construction, operation, and maintenance, Bonneville power transmission system	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Indian Affairs:						
Construction, irrigation systems (reimbursable)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Roads, Indian reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction, etc., buildings and utilities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction, extension, etc., of public-school facilities		[illegible]		[illegible]	[illegible]	
Total, Bureau of Indian Affairs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Reclamation:						
Reclamation projects, payable from reclamation fund:				[illegible]	[illegible]	[illegible]
Gila project						[illegible]
Salt River project, Arizona					[illegible]	
Orland project, California			[illegible]	[illegible]	[illegible]	[illegible]
Colorado-Big Thompson project, Colorado					[illegible]	[illegible]
Grand Valley project, Colorado		[illegible]			[illegible]	[illegible]
Paonia project, Colorado					[illegible]	[illegible]
Pine River project, Colorado		[illegible]	[illegible]		[illegible]	[illegible]
Uncompahgre project, Colorado		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Boise project, Idaho, Payette division					[illegible]	[illegible]
Boise project, Idaho, Arrowrock division		[illegible]		[illegible]	[illegible]	[illegible]
Minidoka project, Idaho				[illegible]	[illegible]	[illegible]
Boise project, Idaho, drainage		[illegible]	[illegible]		[illegible]	[illegible]
Sun River project, Montana			[illegible]		[illegible]	[illegible]
Humboldt project, Nevada		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Carlsbad project, New Mexico					[illegible]	[illegible]
Tucumcari project, New Mexico			[illegible]		[illegible]	[illegible]
Rio Grande project, New Mexico and Texas				[illegible]	[illegible]	[illegible]
Lugert-Altus project, Oklahoma		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Deschutes project, Oregon		[illegible]		[illegible]	[illegible]	[illegible]
Owyhee project, Oregon	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Klamath project, Oregon and California					[illegible]	[illegible]
Belle Fourche project, South Dakota		[illegible]		[illegible]	[illegible]	[illegible]
Ogden River project, Utah				[illegible]		
[illegible] project, Utah	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Provo River project, Utah			[illegible]	[illegible]	[illegible]	[illegible]
Yakima project, Washington, Roza division		[illegible]				
Yakima project, Washington, Sunnyside division		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Kendrick project, Wyoming	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Riverton project, Wyoming	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Shoshone project, Wyoming, Heart Mountain division		[illegible]		[illegible]	[illegible]	[illegible]
Shoshone project, Wyoming, Willwood division		[illegible]			[illegible]	
Shoshone project, Wyoming, Frannie division		[illegible]			[illegible]	[illegible]
General investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Total payable from reclamation fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1] Excess of credits, deduct.
[2] Plus unexpended balance of Tennessee Valley Authority funds and receipts of the Tennessee Valley Authority from all sources during the fiscal years 1942 and 1943.
[3] Together with unexpended balances from prior years.
[4] Together with $[illegible] contract authorization.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
GENERAL PUBLIC WORKS PROGRAM—Continued						
Department of the Interior—Continued.						
Bureau of Reclamation—Continued.						
Advances to Colorado River Dam fund:						
Boulder Canyon project	$5,000,000	[11]$3,000,000	[11]$5,000,000	$6,000,000	$8,500,000	$10,037,[illegible]
Boulder Canyon project (All-American Canal)		2,000,000	1,100,000	1,000,000	2,600,000	2,000,[illegible]
Total advances to Colorado River Dam fund	5,000,000	5,000,000	6,[illegible]	7,000,000	11,100,000	12,037,[illegible]
Reclamation projects, payable from general fund:						
Davis Dam project, Arizona-Nevada (reimbursable)	4,000,000	4,000,000		4,000,000	3,300,000	
Gila project, Arizona (reimbursable)	250,000	[17]500,000		250,000	450,000	
Parker Dam power project, Arizona-California (reimbursable)	[18]1,000,000	4,000,000	3,000,000	3,000,000	7,200,000	3,566,[illegible]
Central Valley project, California (reimbursable)	58,770,000	57,720,000	32,400,000	54,500,000	40,000,000	27,250,[illegible]
Colorado-Big Thompson project, Colorado (reimbursable)	5,000,000	[19]5,000,000		5,000,000	2,750,000	
Pine River, reclamation project, Colorado			800,000		100,000	691,[illegible]
San Luis Valley project, Colorado (reimbursable)		150,000	150,000		45,500	53,[illegible]
Boise project, Idaho, Anderson Ranch (reimbursable)	2,500,000	[11]2,520,000		2,000,000	2,800,000	
Tucumcari project, New Mexico (reimbursable)	370,000	[14]1,370,000		900,000	800,000	
Lugert-Altus project, Oklahoma (reimbursable)	400,000	[17]450,000		100,000	237,000	
Colorado River project, Texas (reimbursable)			3,000,000	200,000	3,000,000	4,001,[illegible]
Provo River project, Utah (reimbursable)	1,287,000	[17]1,250,000		1,200,000	1,150,000	
Grand Coulee Dam project, Washington (reimbursable)	78,175,000	17,000,000	18,000,000	18,000,000	18,000,000	18,420,[illegible]
Yakima project, Washington, Roza division (reimbursable)						
Cooperative investigations	800,000	[18]800,000		275,000	455,000	
General investigations (reimbursable)	750,000	1,000,000		400,000		2,501.[illegible]
Administrative expenses, general fund (reimbursable)	150,000	945,000	750,000	1,100,000	880,000	[a]87.[illegible] 457,[illegible]
Total payable from general fund	83,[illegible]	[20]70,172,[illegible]	55,730,[illegible]	67,272,000	78,848,000	54,242,[illegible]
Water conservation and utility projects, act Aug. 11, 1939, as amended (reimbursable)		2,000,000	2,000,000	2,000,000	2,000,000	1,[illegible]
Valley Gravity Canal and storage project, Texas		2,000,000			250,000	
Fort Peck project, Montana (reimbursable)	500,000	[illegible]		400,000		
Total, Bureau of Reclamation	89,[illegible]	86,[illegible]	72,[illegible]	88,[illegible]	95,[illegible]	79,[illegible]
National Park Service:						
Roads and trails	200,000	[21]5,000,000	[22]2,125,000	1,000,000	3,000,000	3,410,[illegible]
Blue Ridge, Natchez Trace, and George Washington Memorial Parkways	200,000	[23]6,000,000	[24]2,000,000	1,000,000	5,000,000	5,444,[illegible]
Physical improvements, buildings and utilities	100,000	145,000	175,750	115,000	500,000	109,[illegible]
Total, National Park Service	500,000	11,145,000	4,300,750	2,415,000	8,500,000	9,072,[illegible]
Total, Department of the Interior	116,[illegible]	109,[illegible]	89,[illegible]	115,[illegible]	146,[illegible]	111,[illegible]
Department of Justice:						
United States penitentiary, McNeil Island, Wash., construction and repair	50,000	53,000	55,000	80,000	60,000	97,[illegible]
Buildings and equipment, penal institutions	250,000	294,000	200,000	290,000	280,000	562,[illegible]
Construction of target range, Federal Bureau of Investigation						6,[illegible]
National Training School for Boys, Washington, D. C.						102,[illegible]
Total, Department of Justice	300,000	347,000	255,000	370,000	340,000	767,[illegible]

[a] Excess of credits, deduct.
[10] Together with $250,000 from power revenues.
[11] Together with $500,000 contract authorizations.
[12] Together with power and other revenues not to exceed $[illegible].
[13] Together with $1,500,000 contract authorizations.
[14] Together with $[illegible] contract authorizations.
[15] Together with $1,100,000 contract authorizations.
[16] Together with $[illegible] contract authorizations.
[17] Together with $[illegible] contract authorizations.
[18] $[illegible] contract authorizations.
[19] Together with $[illegible] contract authorization in 1941 and $[illegible] in 1942.
[20] Together with $[illegible] contract authorizations.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
GENERAL PUBLIC WORKS PROGRAM—Continued						
Department of State:						
Foreign intercourse: Foreign Service buildings fund	$[illegible]	$[illegible]	[a]$[illegible]	$[illegible]	$[illegible]	$[illegible]
International Boundary Commission, U. S. and Mexico:						
Rio Grande rectification project		([illegible])	([illegible])	15,000	15,000	[illegible]
Lower Rio Grande flood control	[a]400,000	[a]400,000	[a]500,000	1,000,000	1,500,000	[illegible]
Rio Grande canalization	([illegible])	145,000	[a]545,000	225,000	600,000	746,[illegible]
Douglas-Agua Prieta sanitation project	60,000			75,000		
Fence construction on the Cordova Island boundary, Texas		6,500			6,000	
Fence construction, international boundary, Arizona						26,[illegible]
Fence construction, international boundary		25,000		5,000	25,000	
Total, International Boundary Commission, United States and Mexico	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	2,[illegible]	1,[illegible]
Total, Department of State	1,[illegible]	1,[illegible]	2,[illegible]	1,[illegible]	2,[illegible]	2,[illegible]
War Department (Civil Functions):						
Office building and appurtenances, Arlington, Va.		35,000,000		15,000,000	20,000,000	
Improvement of existing river and harbor works	36,[illegible]	37,[illegible]	[a]51,[illegible]	38,000,000	51,[illegible]	67,[illegible]
Flood control, general	31,[illegible]	58,750,000	71,[illegible]	60,000,000	60,[illegible]	26,[illegible]
Flood control, Mississippi River and tributaries	36,[illegible]	23,000,000	30,000,000	33,000,000	35,[illegible]	33,[illegible]
Flood control, Sacramento River, Calif.	1,000,000	[illegible]	1,242,000	800,000	800,000	745,[illegible]
Power plant, Fort Peck Dam, Mont., construction		1,[illegible]	2,500,000	1,000,000	2,[illegible]	1,[illegible]
Power plant, Bonneville Dam, Columbia River, Oreg., construction	[illegible]	7,170,000	7,400,000	7,[illegible]	7,[illegible]	[illegible]
Total, War Department	1[illegible]	1[illegible]	1[illegible]	1[illegible]	1[illegible]	172,[illegible]
Total, General Public Works Program	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[a] Together with $[illegible] contract authorization.
[b] Prior year balances continued available in an amount not to exceed $[illegible].
[c] Together with unexpended balances from prior years.
[d] Unexpended balance made available.
[e] Together with $[illegible] contract authorization.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italics represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE						
(Exclusive of amounts stated under General Public Works Program)						
Office of the Secretary:						
Salaries, Office of Secretary of Agriculture	¹ $818,000	$812,220	¹ $808,214.00	$1,222,000	$800,000	$879,167.34
Miscellaneous expenses, Department of Agriculture	¹ 59,510	59,461	¹ 60,041.00	260,000	99,000	62,155.00
Administrative expenses, emergency relief					99,000	15,115.20
Planning and review of Work Projects Administration projects, emergency relief						
Defense relief					3,000	
Emergency funds for the President, national defense					4,500,000	4,289,011.87
Emergency funds for the President, defense housing, temporary shelter				1,800,000	60,000	200,000.00
					14,000,000	1,664,742.22
Total, Office of the Secretary	778,530	772,220	878,252.00	3,282,000	19,764,000	7,421,446.13
Office of the Solicitor:						
Salaries and expenses	¹ 213,000	¹ 202,202	¹ 206,251.00	2,195,000	2,200,000	206,075.00
Office of Information:						
Salaries and expenses	¹ 359,407	347,202	¹ 344,463.00	360,000	345,000	344,312.00
Printing and binding, Department of Agriculture	¹ 1,500,000	1,130,111	¹ 1,530,111.00	1,800,000	2,100,000	2,131,081.12
Administrative expenses, emergency relief						2,250.44
Total, Office of Information	1,859,407	1,482,314	1,880,064.00	2,160,000	2,445,000	2,482,461.25
Library, Department of Agriculture:						
Salaries and expenses	¹ 107,030	102,213	¹ 102,095.00	105,000	110,000	99,146.67
Office of Experiment Stations:						
Payments to States and Territories for agricultural experiment stations:						
Hatch Act of Mar. 2, 1887	720,000	720,000	720,000.00	720,000	720,000	719,993.87
Adams Act of Mar. 16, 1906	720,000	720,000	720,000.00	720,000	720,000	719,987.92
Purnell Act of Feb. 24, 1925	2,880,000	2,880,000	2,880,000.00	2,880,000	2,880,000	2,879,786.13
Hawaii, act of May 16, 1928	67,500	67,500	67,500.00	67,500	67,500	67,493.86
Alaska, acts of Feb. 23, 1929, and June 20, 1936	50,000	25,000	25,000.00	25,000	25,000	24,995.00
Puerto Rico, act of Mar. 4, 1931	50,000	50,000	50,000.00	50,000	50,000	50,000.00
Title I, Bankhead-Jones Act	3,000,000	2,467,709	2,400,000.00	3,000,000	2,400,000	2,399,287.00
In all, payments to States, Hawaii, Alaska, and Puerto Rico for agricultural experiment stations	8,482,500	8,028,209	6,862,500.00	8,462,000	6,862,000	6,861,422.75
Salaries and expenses, Office of Experiment Stations:						
Administration of grants to States and coordination of research	153,465	152,027	151,730.00	153,000	152,000	151,608.20
Insular experiment stations	105,582	95,482	92,595.50	90,000	90,000	91,527.04
Planning and review of W. P. A. projects, emergency relief					5,000	
In all, salaries and expenses	258,047	247,409	244,215.00	243,000	247,000	243,135.27
Total, Office of Experiment Stations	8,740,547	7,222,837	7,147,229.00	8,705,000	7,109,000	7,114,882.12
Special research fund, Department of Agriculture	1,179,000	1,266,290	1,400,000.00	1,125,000	1,290,000	1,368,225.20

¹ Together with transfers from other appropriations.

² Exclusive of $5,673 transferred to Weather Bureau, Department of Commerce, $3,000 to the Department of the Interior, and $10,542 to Federal Security Agency, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

³ Exclusive of $[illegible] transferred to Weather Bureau, Department of Commerce, $[illegible] to Federal Security Agency, and $[illegible] to Post Office Department for mail and messenger service, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

⁴ Exclusive of $[illegible] transferred to Weather Bureau, Department of Commerce, $[illegible] to Federal Security Agency, and $[illegible] to the Department of the Interior, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

⁵ Exclusive of $[illegible] transferred to the Weather Bureau, Department of Commerce, $[illegible] to Post Office Department for mail and messenger service, $[illegible] to Federal Security Agency, and $[illegible] to the Department of the Interior, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

⁶ Exclusive of $[illegible] transferred to Weather Bureau, Department of Commerce, $[illegible] to Federal Security Agency, and $[illegible] to the Department of the Interior, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

⁷ Exclusive of $[illegible] transferred to Weather Bureau, Department of Commerce, and $[illegible] to Federal Security Agency, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Extension Service:						
Payments to States, Hawaii, Alaska, and Puerto Rico:						
Capper-Ketcham extension work (act, May 22, 1928)	$1,480,000	$1,480,000	$1,480,000.00	$1,480,000	$1,480,000	$1,479,872.56
Extension work, act of Apr. 24, 1939	555,000	555,000	555,000.00	555,000	555,000	555,000.00
Extension work, sec. 21, Bankhead-Jones Act (act, June 29, 1935)	12,000,000	12,000,000	12,000,000.00	12,000,000	12,000,000	11,979,509.11
Alaska, act of Feb. 23, 1929, and act of June 20, 1936	22,000	20,916	22,015.00	22,000	22,000	22,018.00
Puerto Rico Act of Aug. 28, 1937	120,000	100,000	30,000.00	120,000	100,000	99,988.75
In all, payments to States, Hawaii, Alaska, and Puerto Rico for agricultural extension work	14,404,000	14,175,916	13,797,015.00	14,404,000	14,195,000	13,772,617.43
Salaries and expenses, Extension Service:						
Administration and coordination of extension work	461,963	458,264	450,000.00	485,000	480,000	456,462.12
Extension information	266,202	242,142	240,000.00	295,000	235,000	245,747.18
In all, salaries and expenses	728,165	797,[illegible]	780,000.00	780,000	715,000	691,892.79
Permanent specific appropriation: Cooperative agricultural extension work	4,764,735	4,786,314	4,751,153.00	4,764,000	4,754,000	4,751,156.67
Total, Extension Service	19,896,653	19,963,540	19,260,052.00	19,266,000	19,437,000	19,279,782.87
Bureau of Agricultural Economics:						
Salaries and expenses	⁹ 1,528,798	⁹ 885,715	⁹ 882,082.00	2,200,000	2,725,000	1,378,794.39
Administrative expenses, emergency relief						2,424.85
Assistance for professional and clerical persons, emergency relief						+12.00
Physical improvements, emergency relief						880.11
Federal aid projects, emergency relief					4,000	104,228.40
Planning and review of W. P. A. projects, emergency relief					5,000	
Total, Bureau of Agricultural Economics	1,528,798	885,715	882,082.00	2,200,000	2,734,000	1,487,168.55
Office of Foreign Agricultural Relations:						
Salaries and expenses	285,750	225,441	148,295.00	255,000	226,000	190,871.74
Bureau of Animal Industry:						
Salaries and expenses:						
General administrative expenses	172,000	171,420	¹⁰ 172,022.00	172,000	172,000	171,844.25
Animal husbandry	871,000	828,000	824,760.00	865,000	834,000	852,447.43
Diseases of animals	715,000	720,000	683,000.00	705,000	695,000	675,348.07
Eradicating tuberculosis and Bang's disease	¹¹ 4,088,000	¹¹ 5,614,250	¹¹ 4,906,000.00	4,645,000	6,290,000	6,622,312.15
Eradicating cattle ticks	279,000	290,020	275,460.00	275,000	293,000	286,971.28
Hog-cholera control	102,000	112,687	112,720.00	109,000	118,000	114,286.97
Inspection and quarantine	666,000	651,937	603,000.00	660,000	652,000	600,829.14
Meat inspection	6,217,000	5,661,073	5,423,000.00	6,100,000	6,020,000	5,687,348.01
Virus-Serum-Toxin Act	255,716	250,927	216,712.00	220,000	220,000	217,799.56
Marketing agreements with respect to hog-cholera virus and serum	(¹²)	(¹²)	(¹²)	30,000	30,000	28,862.83
Eradication of foot-and-mouth and other contagious diseases of animals	(¹³)	(¹³)	(¹³)			+452.52
Total, Bureau of Animal Industry	13,763,716	14,499,205	12,449,342.00	13,651,000	15,206,000	14,340,670.43
Bureau of Dairy Industry:						
Salaries and expenses	764,737	728,477	¹⁴ 731,385.00	700,000	800,000	672,860.61
Preparation of genealogical and production record of animals in dairy herd improvement program, emergency relief					1,000	22,265.65
Total, Bureau of Dairy Industry	764,737	728,477	731,385.00	700,000	801,000	705,151.12

\+ Excess of credits, deduct.

⁸ Together with $1,782,000 in 1943 and $2,120,873 in 1942 from other appropriations as determined by the Secretary of Agriculture.

⁹ Includes appropriations for "General administrative expenses," 1942, $88,000, and "Economic investigations," 1941, $773,000.

¹⁰ Exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

¹¹ Together with $[illegible] unobligated balance for 1942.

¹² Together with $[illegible] of the unobligated balance for 1941.

¹³ Together with reappropriation of $[illegible].

¹⁴ $[illegible] in 1943 and $[illegible] in 1942 and 1941 of the appropriation made by sec. 12 (a) of the Agricultural Adjustment Act of May 12, 1933, made available for this purpose.

¹⁵ $[illegible] of unexpended balances made available.

¹⁶ Exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Bureau of Plant Industry:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Arlington farm	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cereal crops and diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cotton and other fiber crops and diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Drug and related plants	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dry-land agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forage crops and diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest pathology	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fruit and vegetable crops and diseases	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Irrigation agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Arboretum	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Plant exploration, introduction, and surveys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil and fertilizer investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sugar-plant investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tobacco investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rubber investigations			[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Plant Industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest Service:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief					[illegible]	[illegible]
National forest protection and management	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Reconstruction and repair of roads and other improvements, national forests in California						[illegible]
Reconstruction and repair of roads and other improvements, national forests in Georgia, North Carolina, South Carolina, and Tennessee						[illegible]
Water rights			[illegible]			
Fighting forest fires	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Private forestry cooperation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest management	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Range investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest products	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest economics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest influences	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Planning and review of W. P. A. projects, emergency relief					[illegible]	[illegible]
Tropical forest experiment station					[illegible]	[illegible]
Physical improvements, emergency expenditures (N. I. R.)						[illegible]
Physical improvements, roads and trails, emergency relief						[illegible]
Forest and range land, conservation, emergency relief					[illegible]	[illegible]
Total, salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest-fire cooperation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
New England hurricane damage			[illegible]		[illegible]	[illegible]
Forest-fire control (emergency)		[illegible]		[illegible]	[illegible]	[illegible]
Acquisition of lands for protection of watersheds of navigable streams					[illegible]	
Acquisition of land from national-forest receipts (special fund)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Acquisition of additional forest lands, emergency relief		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes: includes parts of other appropriations as follows: "Botany," 1941 …; includes … from the appropriation for "Soil-fertility investigations"; includes parts of other appropriations …; includes other appropriations as follows …; excludes … transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Forest Service—Continued.						
Permanent appropriations:						
Payments to school funds, Arizona and New Mexico, national-forests fund (indefinite)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States and Territories from the national-forests fund (special account)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Roads and trails for States, national-forests fund (special account)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Forest Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Agricultural Chemistry and Engineering:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agricultural chemical investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industrial utilization of farm products and byproducts			[illegible]		[illegible]	[illegible]
Agricultural engineering investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval stores investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief						7.00
Total, Bureau of Agricultural Chemistry and Engineering	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency Dehydration Investigations		[illegible]		7,000	[illegible]	
Bureau of Entomology and Plant Quarantine:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
Fruit insects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Japanese-beetle control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sweetpotato weevil control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mexican fruitfly control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Citrus-canker eradication	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Citrus-canker eradication, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
Gypsy and brown-tail moth control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dutch elm disease eradication	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Phony-peach and peach-mosaic eradication	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Control of phony-peach disease, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
Control of peach-mosaic, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
White pine blister-rust control, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
Forest insects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Control and prevention of spread of gypsy moth, emergency relief					[illegible]	[illegible]
Dutch elm disease eradication, emergency relief					[illegible]	[illegible]
Truck crops and garden insects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cereal and forage insects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
European corn borer control		[illegible]	[illegible]		[illegible]	[illegible]
Barberry eradication	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Barberry eradication, emergency relief					[illegible]	[illegible]
Cotton insects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Eradication of wild cotton, emergency relief (transfer from W. P. A.)					[illegible]	[illegible]
Pink bollworm and Thurberia weevil control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Locating and destroying Thurberia plants, emergency relief						[illegible]
Bee culture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Insects affecting man and animals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Insect-pest survey and identification	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign parasites	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Control investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Insecticide and fungicide investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transit inspection	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign plant quarantines	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Certification of exports	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible] Exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Bureau of Entomology and Plant Quarantine—Continued						
Salaries and expenses—Continued.						
Control of emergency outbreaks of insect pests and plant diseases			[illegible]		[illegible]	[illegible]
Physical improvements, emergency expenditures (P. W. A.)						[illegible]
Planning and review of W. P. A. projects, emergency relief					2,000	
Total, Bureau of Entomology and Plant Quarantine	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
White pine blister rust control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agricultural Marketing Service:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Crop and livestock estimates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm labor estimates	[illegible]	[illegible]		[illegible]	[illegible]	
Market news service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Market inspection of farm products	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Marketing farm products	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tobacco Inspection and Tobacco Stocks and Standards Acts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Perishable Agricultural Commodities and Produce Agency Acts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Standard Container Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cotton Quality Statistics and Classing Acts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Cotton Futures and United States Cotton Standards Acts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Grain Standards Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Warehouse Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Seed Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Packers and Stockyards Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief						[illegible]
Federal contribution, projects, emergency relief						[illegible]
Naval Stores Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of the Insecticide Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Planning and review of W. P. A. projects, emergency relief					6,000	
Total, Agricultural Marketing Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Home Economics:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, emergency relief					[illegible]	[illegible]
Analyzing family consumption for good nutrition and wholesome living, emergency relief					[illegible]	[illegible]
Study of the consumption of goods, etc., emergency relief						[illegible]
Study of measurements for ready-to-wear garments and patterns, emergency relief					[illegible]	[illegible]
Study relative to consumer purchases, emergency relief						[illegible]
Study to ... measures ... growth of children, emergency relief					[illegible]	[illegible]
Total, Bureau of Home Economics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement, Commodity Exchange Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil Conservation Service:						
Salaries and expenses:						
General administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil and moisture conservation and land-use investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil and moisture conservation and land-use operations, demonstrations, and information	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency erosion control, [illegible], Florida	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil erosion prevention, emergency expenditures (N. I. R.)						[illegible]
Administrative expenses, emergency relief						[illegible]
Soil erosion prevention, emergency expenditures (P. W. A.)					3,000	[illegible]

- Excess of credits, deduct.
[illegible]

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Soil Conservation Service—Continued						
Salaries and expenses—Continued.						
Soil and moisture conservation, emergency relief					[illegible]	[illegible]
Physical improvements, emergency expenditures (P. W. A.)				[illegible]	[illegible]	[illegible]
Physical improvements, emergency relief					[illegible]	[illegible]
Planning and review of W. P. A. projects, emergency relief					[illegible]	
Total, Soil Conservation Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Conservation and use of agricultural land resources	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Tenant Act:						
Loans and expenses under title I, Bankhead-Jones Farm Tenant Act, July 22, 1937	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Liquidation and management of resettlement projects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Land utilization and retirement of submarginal land	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriation, special account:						
Payments to counties from submarginal land program	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds ... submarginal land program						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Farm Tenant Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rural Electrification Administration:						
Administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, printing and binding						[illegible]
Loans and expenses of projects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Loans to States, emergency relief						[illegible]
Loans to private corporations, emergency relief						[illegible]
Rural electrification projects, Federal contribution, emergency relief						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Rural Electrification Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commodity Credit Corporation:						
Administrative expenses	[illegible]	[illegible]	[illegible]			
Farm Security Administration:						
Subsistence homesteads, emergency appropriations (N. I. R.)						[illegible]
Loans, grants, and rural rehabilitation	[illegible]	[illegible]		[illegible]	[illegible]	
Rural rehabilitation, relief, loans and relief, emergency relief						[illegible]
Administrative expenses, emergency relief						[illegible]
Agricultural lands, emergency expenditures (N. I. R.)						[illegible]
... projects, etc., emergency relief						[illegible]
Loans and relief to stricken agricultural areas, submarginal lands, emergency expenditures						[illegible]
Relief of ... for ... crop years to June 30, 1938						[illegible]

- Excess of credits, deduct.
[illegible]

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Farm Security Administration—Continued.						
Administration loans, relief, and rural rehabilitation, Emergency Relief Appropriation Acts of 1939 and 1940			[illegible]	$750,000	$7,000,000	$[illegible]
Special deposit account						[illegible]
Total	$[illegible]	$[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						+[illegible]
Total, Farm Security Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Loans and relief in stricken agricultural areas, emergency appropriations						
Administrative expenses, Beltsville, Md., emergency relief						[illegible]
Beltsville Research Center						[illegible]
Construction and improvement of buildings, etc., Beltsville, Md., emergency appropriations (P. W. A.)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction and improvement of buildings and grounds, Beltsville, Md., emergency relief					[illegible]	[illegible]
Cooperative farm forestry					[illegible]	[illegible]
Orchard rehabilitation [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Water facilities, arid and semiarid areas		[illegible]		[illegible]	[illegible]	
Water conservation and utilization projects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest roads and trails, emergency construction (act June 19, 1934)		[illegible]		[illegible]	[illegible]	
Forest roads and trails, emergency [illegible] (N. I. R.)						[illegible]
Study of number and distribution of population in Northern Great Plains, emergency appropriations (N. I. R.-P. W. A.)						[illegible]
[illegible] (P. W. A.)						[illegible]
Payments to [illegible] County Board of Supervisors, [illegible], Ariz.						[illegible]
Foreign Service pay adjustment						[illegible]
Claims for damages						[illegible]
Judgments and claims			[illegible]		[illegible]	[illegible]
Working fund			[illegible]		[illegible]	[illegible]
Working funds, public works (N. I. R.)					[illegible]	[illegible]
Increase of compensation						[illegible]
Removal and reestablishment of Arlington Farm, Va.			[illegible]	[illegible]	[illegible]	[illegible]
Total, miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agricultural Adjustment Administration:						
Salaries and expenses						
Administrative expenses, emergency relief				[illegible]	[illegible]	[illegible]
Payments for agricultural adjustment						[illegible]
Analysis of data and [illegible] of existing material pertaining to grades and standards, emergency relief				[illegible]	[illegible]	[illegible]
Allotment from N. I. R., emergency expenditures					[illegible]	[illegible]
Federal Crop Insurance Act:						
Administrative and operating expenses						[illegible]
Subscriptions to capital stock, Federal Crop Insurance Corporation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administration of the Sugar Act of 1937			[illegible]			
Retirement of cotton pool participation trust certificates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Price Adjustment Act of 1938					[illegible]	[illegible]
Parity payments						[illegible]
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriations:		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

[illegible] Together with loan of $[illegible] from Reconstruction Finance Corporation and exclusive of $7,[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939, and Reorganization Plan No. IV.

[illegible] $[illegible] appropriation transferred to War Department.

[illegible] Together with $[illegible] unexpended balance.

[illegible] Together with $1,[illegible] unexpended balance.

[illegible] Unexpended balance and reimbursements [illegible] available.

[illegible] Exclusive of $1,[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF AGRICULTURE—Continued						
Agricultural Adjustment Administration—Continued.						
Permanent appropriation—Continued.						
Advances by Secretary of the Treasury under sec. [illegible], act May 12, 1933						[illegible]
Total	$[illegible]	$[illegible]	$[illegible]	$[illegible]	$[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Agricultural Adjustment Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Credit Administration:						
Salaries and expenses, Farm Credit Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Administrative expenses, production and credit corporations and associations						
Agricultural credits and rehabilitation, emergency relief					[illegible]	[illegible]
Loans and relief in stricken agricultural areas, act of June 19, 1934				[illegible]	[illegible]	[illegible]
Agricultural marketing, revolving fund				[illegible]	[illegible]	[illegible]
Farmers' crop production and harvesting loans	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farmers' crop production and harvesting loans, emergency appropriations				[illegible]	[illegible]	[illegible]
Loans to farmers in storm, flood, and drought-stricken areas				[illegible]	[illegible]	[illegible]
Loans to agricultural corporations, revolving fund				[illegible]	[illegible]	[illegible]
Farm Credit Administration revolving fund, emergency appropriations (R. F. C.)						[illegible]
Crop production loans, emergency expenditures (R. F. C.)				[illegible]	[illegible]	[illegible]
Crop-production loans, emergency relief				[illegible]	[illegible]	[illegible]
Regional agricultural-credit corporations, emergency expenditures (R. F. C.)				[illegible]	[illegible]	[illegible]
Emergency farm credit relief, revolving fund					[illegible]	
Working fund						[illegible]
Permanent appropriations, special account: Supervision of Federal credit unions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Return of surplus funds from Government corporations: [illegible]						
Banks for cooperatives						[illegible]
Production credit corporations						[illegible]
Federal intermediate credit banks						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Farm Credit Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Farm Mortgage Corporation:						
Administrative expenses	([illegible])	([illegible])	([illegible])			
Return of surplus funds from Government corporations [illegible]						[illegible]
Total	[illegible]	1,[illegible]	1,[illegible]	[illegible]	1,[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Department of Agriculture (exclusive of defense aid)	[illegible]	1,[illegible]	1,[illegible]	[illegible]	1,[illegible]	[illegible]

a Excess of credits, deduct.

[illegible] Together with $[illegible] in 1942 and $[illegible] in 1943 from other available funds.

[illegible] Together with $[illegible] unexpended balances, and exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Indefinite amount available from collections, interest, and unexpended balances.

[illegible] Represents return of capital funds pursuant to the President's letter of July 18, 1940.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

(Amounts opposite items in italic represent appropriations and expenditures for recovery and relief)

Appropriation title	Estimate of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF COMMERCE						
(Exclusive of amounts carried under General Public Works Program)						
Office of the Secretary:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Traveling expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, National Inventors Council (national defense)				[illegible]	[illegible]	[illegible]
Emergency fund for the President, national defense	[illegible]	[illegible]		[illegible]	[illegible]	
Administrative expenses (N. Y. A.)				[illegible]	[illegible]	[illegible]
Administrative expenses (P. W. A.)					[illegible]	[illegible]
Total, Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Census:						
Expenses of the Sixteenth Census	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, Social Security Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses	[illegible]			[illegible]		
[illegible] (national defense)	[illegible]			[illegible]		
Total, Bureau of the Census	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Administrator of Civil Aeronautics:						
General administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance of air-navigation facilities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Technical development	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of safety regulations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Establishment of air-navigation facilities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civilian pilot training (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance and operation, Washington National Airport	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Development of landing areas for national defense		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, administrative expenses			[illegible]		[illegible]	[illegible]
Establishment of air-navigation facilities, emergency expenditures (P. W. A.)					[illegible]	[illegible]
Establishment of air-navigation facilities, emergency expenditures (P. W. A.)					[illegible]	[illegible]
Civil Aeronautics fund					[illegible]	[illegible]
Working fund, Civil Aeronautics					[illegible]	[illegible]
Total, Office of Administrator of Civil Aeronautics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimate of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF COMMERCE—Continued						
Civil Aeronautics Board:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Civil Aeronautics Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coast and Geodetic Survey:						
Coastal surveys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Magnetic and seismological work	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal, boundary, and State surveys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repairs of vessels	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of officers and men on vessels	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay and allowances, commissioned officers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, office force	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aeronautical charts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction of vessels		[illegible]	[illegible]		[illegible]	[illegible]
Working fund, [illegible]					[illegible]	[illegible]
Working fund					[illegible]	[illegible]
Construction of surveying vessels, emergency expenditures, P. W. A., act June 21, 1938						[illegible]
Emergency relief, emergency expenditures, administrative expenses						[illegible]
Emergency relief, emergency expenditures, surveys, nonconstruction projects						[illegible]
Total, Coast and Geodetic Survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Foreign and Domestic Commerce:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, Washington [illegible]						[illegible]
Field office service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign Service pay adjustment						[illegible]
Total, Bureau of Foreign and Domestic Commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Marine Inspection and Navigation:						
Salaries, Office of Director	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Marine Inspection and Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Patent Office:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Photolithographing	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Patent Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Bureau of Standards:						
Operation and administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Testing, inspection, and information service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Research and development	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working fund, commercial standards						[illegible]
Standards for commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Station for broadcasting standard frequencies		[illegible]			[illegible]	
Investigation of building materials						[illegible]
Additional land, National Bureau of Standards						[illegible]
Total, National Bureau of Standards	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

Includes appropriations transferred to and consolidated as follows: "General administration, Civil Aeronautics Board," [illegible]

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF COMMERCE—Continued						
Weather Bureau:						
Salaries and expenses:						
General administrative expenses	$147,675	$149,280	$143,030.00	$145,000	$149,000	$142,408.86
Observations, warnings, and general weather service	8,037,480	7,935,440	b 6,735,995.00	7,750,000	7,500,000	6,579,075.61
Administrative expenses, emergency relief (W. P. A.)					3,000	1,995.43
Federal construction projects, emergency relief (W. P. A.)					72,000	69,703.41
Working fund						a 71,787.32
Total, Weather Bureau	8,185,155	8,084,720	6,879,025.00	7,895,000	7,724,000	6,461,695.21
Miscellaneous:						
Judgments and claims						
Claims for damages			30,437.08			29,373.22
Increase of compensation						1,029.61
Total, miscellaneous						a 0.01
Total			30,437.08			30,402.82
Adjustment to daily Treasury statement basis	54,091,000	259,684,179	142,238,089.[illegible]	137,516,000	241,495,000	95,852,079.25
						+853,304.[illegible]
Total, Department of Commerce	54,091,000	259,684,179	142,238,089.[illegible]	137,516,000	241,495,000	95,005,384.23

a Excess of credits, deduct.

b Includes $18,000 transferred from "Rent of buildings."

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts appearing in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF THE INTERIOR						
(Exclusive of amounts carried under General Public Works Program)						
Office of the Secretary:						
Salaries, Office of the Secretary	$1,026,875	$884,070	1 $879,880.00	$1,000,000	$860,000	$858,472.00
Salaries, Office of the Solicitor	332,720	318,427	1 314,340.00	332,000	340,000	372,086.28
Salaries, Division of Territories and Island Possessions	126,140	124,265	119,780.00	126,000	124,000	118,874.52
Salaries and expenses, Division of Investigations	450,320	489,320	470,000.00	420,000	489,000	462,826.84
Grazing Service:						
Salaries and expenses	800,120	843,070	780,000.00	800,500	790,300	866,555.29
Range improvements	100,000	200,000	200,000.00	100,200	247,300	161,648.80
Leasing of grazing lands	15,000	72,500		41,000	6,000	
Salaries and expenses, Petroleum Conservation Division	55,280	347,800	252,000.00	55,000	297,000	301,051.41
Administrative expenses, Bituminous Coal Division	2,620,800	2,300,000	1 3,542,000.00	2,600,000	4,300,000	2,673,296.06
Soil and moisture conservation operations	1,500,000	2,175,720	4 2,392,500.00	1,450,000	2,150,000	1,465,404.19
Petroleum Conservation Division, emergency expenditures (N. I. R.)						a 17.60
Contingent expenses, Department of the Interior	132,000	150,000	3 129,790.00	145,000	150,000	178,269.76
Library, Department of the Interior	800	800	800.00	800	800	1,117.58
Printing and binding, Department of the Interior	362,000	328,730	5 292,340.00	325,000	314,000	295,217.00
National Power Policy Committee (N. I. R.-P. W. A. allotment)						
Administrative expenses, emergency relief					8,000	3,967.63
Emergency funds for the President, national defense						a 367.67
Permanent appropriations: Payments to States from receipts under Grazing Act	600,000	900,000	256,355.00	590,000	461,000	386,092.40
					45,000	1,000.00
Total, Office of the Secretary	8,082,130	8,718,847	8,441,455.00	7,986,000	8,866,000	7,747,358.97
Commission of Fine Arts	13,075	13,040	12,465.00	13,000	13,160	9,572.00
George Rogers Clark Sesquicentennial Commission						350.00
Boulder Canyon project:						
Boulder Canyon project (P. W. A.)						a 22.80
War Minerals Relief Commission:						
Administrative expenses			11,200.00			11,096.81
United States High Commissioner to Philippine Islands:						
Salaries and expenses	165,370	161,425	173,252.00	165,000	161,000	169,923.49
Office of Petroleum Coordinator for National Defense:						
Emergency funds for the President, national defense					485,000	
General Land Office:						
Salaries	784,120	774,000	783,000.00	780,000	775,000	787,460.07
Transcribing records		10,600	10,000.00		9,000	3,730.00
Binding records		12,000	10,000.00	2,000	6,000	6,304.00
General expenses	15,000	20,500	17,500.00	15,000	14,000	19,038.78
Maps of United States			10,000.00			3,700.00
Protecting public lands, timber, etc.						a 28.11
Surveying the public lands	650,000	650,200	652,500.00	600,000	650,000	667,848.70
Salaries and commissions of registers	74,000	75,000	75,000.00	71,000	73,000	73,770.99
Salaries and expenses of land offices	166,240	171,000	154,000.00	166,000	152,000	168,177.38
Prevention of fires on public domain in Alaska	27,750	27,000	27,000.00	27,000	27,000	32,256.48
Payments to States of 5 percent of proceeds from sales of public lands	3,000	2,000	7,500.00	3,000	3,000	8,344.15
Payment of proceeds of sales of Coos Bay Wagon Road grant lands and timber						8,752.19
Revested Oregon & California R. R. and reconveyed Coos Bay Wagon Road grant lands, Oregon (reimbursable)	200,275	200,000	172,500.00	200,000	180,000	157,536.48
Range improvements, outside of grazing districts	60,000	50,000	60,000.00	70,000	60,000	36,200.81
Payment to Oklahoma from royalties, oil and gas, south half of Red River	4,000	7,000	7,000.00	4,000	18,000	

a Excess of credits, deduct.

1 Exclusive of $2,000 transferred to Post Office Department for mail and messenger service and $4,[illegible] to "Salaries and expenses, Federal Security Agency," pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV, and includes $2,[illegible] from appropriation, "Salaries and expenses transferred from Agriculture."

2 Exclusive of $700 transferred to "Salaries and expenses, Federal Security Agency," pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV, and includes $[illegible] from appropriation "Salaries and expenses, transferred from Agriculture."

3 Exclusive of $1,[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

4 Represents the amount transferred from the Department of Agriculture pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

5 Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service and $[illegible] to "Salaries and expenses, Federal Security Agency, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

6 Exclusive of $2,[illegible] transferred to "Printing and binding, Federal Security Agency," pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV, and includes $5,000 from appropriation, "Printing and binding, Soil Conservation."

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
General Land Office—Continued.						
Administrative expenses, emergency relief (W. P. A.)						[illegible]
General Land Office, emergency expenditures (N. I. R.)						[illegible]
Working fund, Interior, General Land Office						[illegible]
General Land Office, emergency expenditures (P. W. A.)						[illegible]
Federal construction, emergency relief (W. P. A.)						[illegible]
Permanent appropriations:						
Payments to counties, Oregon and California land-grant fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States from receipts under Mineral Leasing Act (special account)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States from potash deposits, royalties, and rentals (special account)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Excess payments, Coos Bay Wagon Road grant lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Excess payments, Oregon and California grant lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, General Land Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Indian Affairs:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses, Indian Service:						
Transportation and incidental expenses, Bureau of Indian Affairs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Purchase and transportation of Indian supplies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintaining law and order on Indian reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian agency buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
N. I. R., Interior, Indians						[illegible]
Expenses of organizing Indian corporations, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian lands:						
Compensation to non-Indian claimants, Pueblo Indian lands, New Mexico						
Quieting title, Pueblo lands, New Mexico			[illegible]			[illegible]
Compensation of attorneys, Quinaielt Reservation, Wash.						[illegible]
Acquisition of lands for Indian tribes			[illegible]			[illegible]
Payments to Indians et al., act of June 15, 1940	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to allottee Klamath for lands		[illegible]		[illegible]	[illegible]	
Payment to Middle Rio Grande Conservancy District, N. Mex.					[illegible]	[illegible]
Purchase of land for Navajo Indians, Arizona						[illegible]
Purchase of land for landless Indians in California	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Land and water rights, Navajos, Arizona (reimbursable)					[illegible]	[illegible]
Redemption of restricted property subjected to taxation	[illegible]	[illegible]	[illegible]			
For improvements of land records				[illegible]	[illegible]	[illegible]
Industrial assistance and advancement:						
Administration of Indian forests	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, sale of timber (reimbursable)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Suppressing forest fires on Indian reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supervising mining operations on leased Indian lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Obtaining employment for Indians	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agriculture and stock raising among Indians	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry among Indians	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Revolving fund for loans to Indians and Indian corporations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Indian Institute	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Development of Indian arts and crafts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Suppressing contagious diseases of livestock on Indian reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Development of water supply	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
Bureau of Indian Affairs—Continued.						
Irrigation and drainage:						
Irrigation, Indian reservations, miscellaneous projects	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gila River Reservation, Ariz. (San Carlos project)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Colorado River Reservation, Ariz.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ganado project, Navajo Reservation, Ariz.				[illegible]	[illegible]	[illegible]
Yuma reclamation project, Arizona and California	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Walker River Reservation, Nev.				[illegible]	[illegible]	[illegible]
Pala and Rincon Reservations, Calif.				[illegible]		
Tongue River Reservation, Mont.						[illegible]
Pine River project, Southern Ute Reservation, Colo.				[illegible]	[illegible]	
Western Shoshone Reservation, Nev.				[illegible]	[illegible]	[illegible]
Fort Hall system, Idaho	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fort Belknap Reservation, Mont.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fort Peck Reservation, Mont.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Blackfeet irrigation project, Montana	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Flathead Reservation, Mont.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Crow Reservation, Mont.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Tongue River Water Users Association, Montana						
Fruitland project, Navajo Reservation, New Mexico	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, Hogback irrigation project, Navajo Reservation, N. Mex.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, Fruitland irrigation project, Navajo Reservation, N. Mex.			[illegible]	[illegible]	[illegible]	[illegible]
Operation and maintenance, Indian lands, Middle Rio Grande Conservancy District, N. Mex.			[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous projects, Klamath Reservation, Oreg.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, irrigation systems, Uintah Reservation, Utah	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wapato project, Yakima Reservation, Wash.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Purchase of water, Yakima Reservation, Wash.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance of reservoirs, Yakima Reservation, Wash.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wind River Reservation, Wyo.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Protection of project works (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Lummi irrigation project, Washington				[illegible]	[illegible]	[illegible]
Education:						
Indian school support	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Loans to Indians for education (reimbursable)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian school buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian boarding schools (construction)		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian schools, Five Civilized Tribes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public-school buildings						[illegible]
Education of natives of Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Conservation of health:						
Conservation of health among Indians	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medical relief of natives of Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction of Sioux sanatorium and employees' quarters, South Dakota						[illegible]
General support and administration:						
Administration of Indian property	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Support and rehabilitation of needy Indians	[illegible]	[illegible]		[illegible]	[illegible]	
Reindeer industry, Alaska					[illegible]	[illegible]
Reindeer Service, Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fulfilling treaties with Indians						[illegible]
Roads and bridges: Gallup-Shiprock Highway, Navajo Reservation, N. Mex., repairs and maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Annuities and per capita payments:						
Fulfilling treaties with Senecas of New York	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fulfilling treaties with Six Nations of New York	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fulfilling treaties with Choctaws, Oklahoma	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fulfilling treaties with Pawnees, Oklahoma	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payment to Indians of Sioux Reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payment of interest on Indian trust funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Cherokee Indians, act of Nov. 27, 1940			[illegible]			[illegible]
Payments to Eastern Cherokees			[illegible]			[illegible]
Claims, judgments, and private relief acts			[illegible]			[illegible]
Working fund, Department of the Interior, Indians					[illegible]	[illegible]
Reimbursement for damages, etc., Fort Hall irrigation project, Idaho						
Indian Service supply account					[illegible]	[illegible]

[illegible footnote]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES: Estimated, 1943	EXPENDITURES: Estimated, 1942	EXPENDITURES: Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
Bureau of Indian Affairs—Continued.						
Public Works Administration allotments to Interior, Indians					$118,000	$[illegible]
Emergency relief, Interior, Indian Affairs			$1,770,[illegible]		210,000	1,848,756.[illegible]
Total, Bureau of Indian Affairs	$[illegible]	$[illegible]	[illegible]	$[illegible]	27,[illegible]	[illegible]
Bureau of Reclamation:						
Reclamation fund—special fund:						
Salaries and expenses	150,000	142,260	142,000.00	137,500	141,000	136,[illegible]
Examination and inspection of projects	(a)	(a)	(a)	5,000	5,000	2,[illegible]
Yuma project, Arizona-California	[illegible]	87,000	73,000.00	208,000	205,000	175,[illegible]
Operation and maintenance:						
Orland project, California						
Colorado-Big Thompson project, Colorado	(a)	(a)	(a)	50,000	50,000	52,[illegible]
Grand Valley project, Colorado				90,000	90,000	82,[illegible]
Pine River project, Colorado				42,000	42,000	42,[illegible]
Balmorhea project, Texas	4,000					
Minidoka project, Idaho	101,000	95,000	93,000.00	190,000	70,000	58,[illegible]
Buffalo Rapids project, Montana	[illegible]	17,000	11,000.00	250,000	195,000	111,[illegible]
Milk River project, Montana	50,000	50,000	25,000.00	20,000		
North Platte project, Nebraska-Wyoming	(a)	(a)	(a)	80,000	80,000	50,722.[illegible]
Carlsbad project, New Mexico				125,000	125,000	[illegible]
Rio Grande project, New Mexico-Texas				65,000	65,000	49,[illegible]
Owyhee project, Oregon	[illegible]	[illegible]	[illegible]	400,000	652,000	336,[illegible]
Umatilla project, Oregon	175,000	141,000	170,000.00	160,000	150,000	138,[illegible]
Upper Snake River storage project, Idaho				8,000	5,000	2,[illegible]
Vale project, Oregon					4,000	3,[illegible]
Klamath project, Oregon-California				25,000	25,000	35,[illegible]
Belle Fourche project, South Dakota	115,000	96,000	96,000.00	175,000	130,000	69,[illegible]
Yakima project, Washington	260,000	200,000	200,000.00	65,000	55,000	62,[illegible]
Kendrick project, Wyoming	(a)	(a)	(a)	350,000	250,000	261,[illegible]
Riverton project, Wyoming	60,000	60,000	65,000.00	90,000	80,000	57,[illegible]
Shoshone project, Wyoming, Willwood division	15,000	15,000	12,000.00	80,000	75,000	62,[illegible]
Secondary and economic investigations	25,000	35,000	25,000.00	50,000	40,000	79,[illegible]
Operation and maintenance administration	34,000	35,000	35,000.00	85,000	40,000	62,[illegible]
Construction:						
Gila project, Arizona, emergency expenditures (P. W. A.)				45,000	50,000	50,[illegible]
Gila project, Arizona, emergency expenditures (emergency relief)					165,000	160,[illegible]
Salt River project, Arizona, emergency expenditures (emergency relief)					15,000	45.[illegible]
Colorado-Big Thompson project, Colorado, emergency expenditures (P. W. A.)						*2,[illegible]
Fruit Growers' Reservoir project, Colorado, emergency expenditures (emergency relief)						127,[illegible]
Uncompahgre project, Colorado, emergency expenditures (N. I. R.)						9,[illegible]
Boise project, Idaho, Arrowrock division, emergency expenditures (emergency relief)						33,[illegible]
Upper Snake River storage project, Idaho, emergency expenditures (N. I. R.)					8,000	
					8,000	*1,[illegible]

* Excess of credits, deduct.

[illegible] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Unexpended balance made available.

[illegible] Together with $[illegible] from power revenues.

[illegible] $[illegible] from power revenues made available.

[illegible] $[illegible] available from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] $[illegible] available from power revenues.

[illegible] $[illegible] available from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] $[illegible] available from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with $[illegible] from power revenues.

[illegible] Together with unexpended balance.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES: Estimated, 1943	EXPENDITURES: Estimated, 1942	EXPENDITURES: Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
Bureau of Reclamation—Continued.						
Reclamation fund—special fund—Continued.						
Construction—Continued.						
Upper Snake River storage project, Idaho, emergency expenditures (P. W. A.)					$38,700	$[illegible]
[illegible] Lake storage, Montana, emergency expenditures (N. I. R.)					17,500	29,[illegible]
Buffalo Rapids project, Montana, emergency expenditures (emergency relief)					22,100	46,[illegible]
Frenchtown project, Montana, emergency expenditures (P. W. A.)					6,300	791.[illegible]
Sun River project, Montana, emergency expenditures (P. W. A.)						276.97
Humboldt project, Nevada, emergency expenditures (N. I. R.)					2,000	7,213.12
Truckee River storage project, Nevada, emergency expenditures (N. I. R.)					15,000	19,052.[illegible]
Carlsbad, N. Mex., emergency expenditures (N. I. R.)						1,[illegible]
Tucumcari project, New Mexico, emergency expenditures (P. W. A.)					53,000	2,877,721.[illegible]
Rio Grande project, New Mexico-Texas, emergency expenditures (P. W. A.)					38,000	38,075.[illegible]
Burnt River project, Oregon, emergency expenditures (emergency relief)						80.87
Tule project, Oregon, emergency expenditures (emergency relief)					38,700	38,324.[illegible]
[illegible] project, Utah, emergency expenditures (N. I. R.)					73,000	335.82
Moon Lake project, Utah, emergency expenditures (N. I. R.)						737.03
Moon Lake project, Utah, emergency expenditures (P. W. A.)						28,[illegible]
Provo River project, Utah, emergency expenditures (P. W. A.)					41,000	
Provo River Aqueduct project, Utah, emergency expenditures (P. W. A.)					71,000	962,[illegible]
Sanpete project, emergency expenditures (N. I. R.)						407.[illegible]
Kendrick project, Wyoming, emergency expenditures (N. I. R.)						2,[illegible]
Kendrick project, Wyoming, emergency expenditures (P. W. A.)					75,000	25,477.[illegible]
Kendrick project, Wyoming, emergency expenditures (emergency relief)						30.[illegible]
Riverton project, Wyoming, emergency expenditures (emergency relief)						30.[illegible]
Shoshone project, Wyoming, emergency expenditures (emergency relief)						1,[illegible]
General fund:						
Construction:						
Colorado River front work and levee system	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Colorado River development fund	[illegible]	[illegible]		350,000	[illegible]	
Protection of project works (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Advances to Colorado River Dam fund, Boulder Canyon project, emergency expenditures (N. I. R.)						*[illegible]
Advances to Colorado River Dam fund, All-American Canal, emergency expenditures (N. I. R.)						[illegible]
Advances to Colorado River Dam fund, All-American Canal, emergency expenditures (emergency relief)					[illegible]	4,[illegible]
All-American Canal, emergency expenditures (P. W. A., 1938)						[illegible]
Parker-Gila project, emergency expenditures (N. I. R.)						*[illegible]
Central Valley project, California, emergency expenditures (emergency relief)					54,000	[illegible]
Colorado River project, Texas, emergency expenditures (emergency relief)					[illegible]	[illegible]
Colorado River project, Texas, emergency expenditures (P. W. A.)					[illegible]	1,[illegible]
Grand Coulee Dam project, Washington, emergency expenditures (P. W. A.)					12,[illegible]	4,[illegible]
Secondary projects, emergency expenditures (Emergency Relief Act, 1935)						[illegible]

* Excess of credits, deduct.

[illegible] Together with unexpended balance.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
Bureau of Reclamation—Continued.						
General Fund—Continued.						
Construction—Continued.						
Working fund, chief engineer's office, unclassified emergency expenditures (N. I. R.)					[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Bureau of Reclamation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Geological Survey:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Topographic surveys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Topographic surveys, emergency expenditures (P. W. A.)						[illegible]
Geologic surveys and chemical and physical researches	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Strategic and critical minerals (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Geologic surveys, emergency expenditures (P. W. A.)						[illegible]
Mineral resources of Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gaging streams	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gaging streams, emergency expenditures (P. W. A.)						[illegible]
Classification of lands					[illegible]	[illegible]
Printing and binding, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of mineral leasing acts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of mineral leasing acts, emergency expenditures (P. W. A.)						[illegible]
Permanent appropriation:						
Payments from proceeds of sale of water	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Total, Geological Survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Mines:						
General expenses						
Operating rescue cars and stations and investigation of accidents	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coal-mine inspections and investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Testing fuel	[illegible]	[illegible]		[illegible]	[illegible]	
Mineral mining investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Oil and gas investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mining experiment stations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Investigation and research, etc., mines and Wyoming rock (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Electrometallurgical laboratory building, Norris, Tenn.		[illegible]				
Care, etc., buildings and grounds, Pittsburgh, Pa.		[illegible]		[illegible]	[illegible]	
Purchase of land, etc., Bruceton, Pa.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Economics of mineral industries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Investigation of domestic sources of mineral supply (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Investigation of raw material resources for western [illegible] (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Helium plants and investigations (national defense)		[illegible]		[illegible]	[illegible]	
Construction and equipment of helium plants (national defense)		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Magnesium beneficiation pilot plants and research (national defense)		[illegible]		[illegible]	[illegible]	
Production of alumina from low-grade bauxite and kaolin (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Investigation of bauxite and alunite ore and aluminum clay deposits (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Helium production	[illegible]	[illegible]			[illegible]	
Emergency expenditures (P. W. A.)		(a)	(a)	[illegible]	[illegible]	[illegible]
Working fund, Interior, Mines				[illegible]	[illegible]	[illegible]
Permanent appropriation:						[illegible]
Development and operation of helium properties	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Mines	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Park Service:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Regional headquarters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Acadia National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bryce Canyon National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.
b The amounts transferred from War and Navy Departments for this purpose and the unexpended balance of 1941 are available.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
National Park Service—Continued.						
Carlsbad Caverns National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Crater Lake National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Glacier National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand Canyon National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand Teton National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Great Smoky Mountains National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Acquisition of land, Great Smoky Mountains National Park				[illegible]	[illegible]	[illegible]
Hawaii National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hot Springs National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Isle Royale National Park	[illegible]	[illegible]	(c)	[illegible]	[illegible]	[illegible]
Kings Canyon National Park, Calif.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Lassen Volcanic National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mammoth Cave National Park, Ky.	[illegible]	[illegible]		[illegible]	[illegible]	
Mesa Verde National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mount McKinley National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mount Rainier National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Olympic National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Platt National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rocky Mountain National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sequoia National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Shenandoah National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wind Cave National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Yellowstone National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Yosemite National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zion National Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Park Service, emergency expenditures (N. I. R.)					[illegible]	[illegible]
National Park Service, Federal construction projects, emergency relief (W. P. A.)					[illegible]	[illegible]
National Park Service, emergency expenditures, emergency relief (miscellaneous)					[illegible]	[illegible]
National Park Service, Federal construction projects, emergency relief (W. P. A.)					[illegible]	[illegible]
National Park Service, administrative expenses, emergency relief (W. P. A.)					[illegible]	[illegible]
National monuments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Homestead National Monument of America, Nebr.					[illegible]	[illegible]
Kennesaw Mountain National Memorial Military Park, additional lands					[illegible]	[illegible]
Manassas National Battlefield Park, Va.					[illegible]	[illegible]
National historical parks and monuments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Patrick Henry National Monument, Va.			[illegible]		[illegible]	
Andrew Johnson National Monument, Tenn.			[illegible]		[illegible]	
National military parks, battlefield sites, monuments, and cemeteries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ackia National Memorial Commission and Battleground National Monument						[illegible]
Appomattox Court House National Historical Monument			(c)	[illegible]	[illegible]	[illegible]
Emergency reconstruction and fighting forest fires in national parks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest protection and fire prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Purchase of lands, national parks					[illegible]	
Photographic test service			(c)			
Arlington Memorial Bridge Commission				[illegible]	[illegible]	[illegible]
Mount Rushmore National Memorial Commission		(c)	[illegible]		[illegible]	[illegible]
Roads and trails, national parks, emergency construction					[illegible]	[illegible]
Boulder Dam recreational area, Arizona and Nevada	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Roads and trails, national parks, emergency expenditures (N. I. R.)					[illegible]	[illegible]
Roads and trails, national parks, emergency expenditures (P. W. A.)						[illegible]
Historic sites and buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Investigation and purchase of water rights	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and general expenses, buildings and grounds in the District of Columbia						[illegible]
Development of grounds, Thomas Jefferson Memorial			[illegible]		[illegible]	[illegible]
Working fund, Interior, National Park Service						[illegible]
Travel Bureau	[illegible]	[illegible]		[illegible]	[illegible]	

a The unexpended balance of the 1939 appropriation continued available.
b Together with the unexpended balance of $50,000 appropriation under this head in the Interior Department Appropriation Act of 1941.
c Together with unexpended balance.
d Unexpended balance of 1937 appropriation.
e $5,000 made available from other National Park Service funds.
f 1941 unexpended balance continued available.
g Together with the 1941 unexpended balance.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	EXPENDITURES Estimated, 1942	EXPENDITURES Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
National Park Service—Continued.						
N. I. R.-P. W. A. allotment to Interior, National Park Service						
Public Works Administration allotment to Interior, National Park Service					$324,000	$94,479.97
N. I. R., Interior, National Park Service, recreational demonstration projects					195,000	377,512.61
Recreational demonstration areas						*57.22
Recreational facilities of Denison Dam and Norfork project, Texas and Oklahoma	$296,000	$234,000 (?)		$185,000	285,000	
Salaries and expenses, National Capital Parks	408,455	27,000 422,000	$280,905.00	13,000 [illegible]	15,000 425,400	392,545.20
Total, National Park Service	4,633,442	4,294,717	5,074,280.59	4,[illegible]	5,011,000	10,070,073.13
Fish and Wildlife Service:						
General administrative expenses	187,280	187,250	[9] 276,210.00	187,000	157,500	175,137.13
Propagation of food fishes	933,711	1,000,452	[40] 1,072,860.07	948,000	1,050,000	1,053,826.29
Construction, [illegible] dam, Sandy River, Oreg.			50,000.00			35,847.29
Construction of fish screens, etc.	11,500	80,000	11,500.00	11,000	28,000	9,297.00
Inquiry respecting food fishes	428,750	347,075	[9] 556,475.00	450,000	474,000	492,532.71
Fishery industries	109,440	299,640	[10] 186,000.00	105,000	298,000	294,995.17
Alaska fishery investigations		290,400			213,000	
Fishery Market News Service	88,250	95,250	[13] 98,250.00			
Alaska Fisheries Service	409,160	457,560	[14] 425,700.00	400,000	403,000	
Enforcement of Black Bass and Whaling Treaty Acts	18,200	17,000	17,000.00	18,000	17,000	
Upper Mississippi River Fish Refuge		10,000	17,000.00		17,000	415,266.62
Alaska crab investigation		[17] 25,000	400,000.00		20,000	35,002.20
Fishery laboratory, Little Port Walter, Alaska						16,796.69
Library, salaries						98,888.43
Traveling expenses						31.00
Food habits of birds and animals						527.71
Fur resources investigations	71,550	68,700	48,740.00	75,000	25,000	16,152.97
Biological investigations	180,400	114,475	91,600.00	155,000	155,000	45,289.02
Control of predatory animals and injurious rodents	321,400	295,000	199,300.00	125,000	297,000	94,236.02
Protection of migratory birds	770,000	840,000	500,000.00	770,000	400,000	108,994.17
Enforcement of Alaska game laws	388,140	395,000	463,350.00	380,000	370,000	749,702.21
Maintenance of mammal and bird reservations	180,200	180,000	182,000.00	180,000	115,000	349,321.09
Migratory bird conservation refuges	446,750	405,550	347,000.00	400,000	400,000	197,756.04
Restoration of Lower Klamath Migratory Waterfowl Refuge	75,000	75,000	75,752.00	75,000	75,000	494,020.69
Migratory bird conservation fund (except limitation)		[48] 53,000	75,000.00		65,000	75,985.12
Federal aid in wildlife restoration	[41] 1,000,000	[41] 1,000,000	1,287,655.00	1,000,000	1,000,000	48,998.52
Upper Mississippi River Wildlife Refuge	2,200,000	2,700,000	2,500,000.00	2,300,000	2,300,000	831,417.02
Miscellaneous expenses, Fisheries						1,180,210.[illegible]
Working fund, Interior, Fish and Wildlife Service					50,000	39,441.[illegible]
Wildlife refuges, emergency expenditures (N. I. R.)						*6.01
Biological Survey, N. I. R.-P. W. A. allotment					185,000	48,485.72
Fish and Wildlife Service, N. I. R.-P. W. A. allotment					780,000	438,766.43
Biological Survey, emergency relief:					390,500	51,216.03
Administrative expenses					300,000	167,220.43
Biological Survey						
Federal construction projects (W. P. A.)						8,085.75
Public buildings, parks, etc.						*179.48
Federal nonconstruction projects (W. P. A.)						73,271.58
Other (W. P. A.)						*13.07
W. P. A. allotment to Interior, Fisheries						78,695.03
P. W. A. allotment to Interior, Fisheries, act 1938						688.43
Emergency relief, Fish and Wildlife Service:					2,000	67,081.09
Administrative expenses (W. P. A.)					18,100	26,068.11
Federal construction projects (W. P. A.)						
Federal nonconstruction projects (W. P. A.)					19,000	15,073.61
Other (W. P. A.)					390,000	227,560.41
					13,000	125,077.19
						1,028.43

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* Excess of credits, deduct.

[?] Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[?] Includes $[illegible] from "Salaries, Bureau of Fisheries."

[?] Includes $[illegible] from "Salaries, Fisheries" and $11,000 from "Maintenance of vessels."

[?] Includes $[illegible] from "Salaries, Fisheries" and $[illegible] from "Maintenance of vessels."

[?] Includes $[illegible] from "Salaries, Fisheries."

[?] Includes $[illegible] from "Salaries, Fisheries."

[?] Includes $[illegible] from "Salaries, Fisheries" and $[illegible] from "Maintenance of vessels."

[?] Together with $[illegible] reappropriated from 1940 unexpended balance.

[?] Together with the unexpended balance.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	EXPENDITURES Estimated, 1942	EXPENDITURES Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued						
Fish and Wildlife Service—Continued.						
Permanent appropriations:						
Payments to counties under Migratory Bird Conservation Act	$24,500	$24,500	$20,120.20	$24,000	$21,000	$18,731.45
Migratory-bird conservation fund (special account act, May 16, 1930)						*6.11
Expenses for sales, etc., in refuges	15,000	20,000	15,119.39	16,000	15,000	6,085.24
Total, Fish and Wildlife Service	7,908,212	8,616,417	9,305,[illegible]	7,947,000	10,199,000	7,985,214.46
Government in the Territories:						
Salaries, Governor and secretary, Territory of Alaska	15,500	15,500	14,695.90	15,000	15,000	14,866.74
Contingent expenses, Territory of Alaska	27,300	16,750	18,125.49	17,000	18,000	15,278.77
Legislative expenses, Territory of Alaska	30,000		40,319.36	40,000	7,000	46,451.80
Public schools, Alaska (exempt limitation)	50,500	50,000	49,000.00	50,000	50,000	35,000.00
Care and custody of insane, Alaska	300,000	280,000	268,790.[illegible]	300,000	300,000	279,399.48
Construction and maintenance of roads, bridges, and trails, Alaska	780,000	684,800	610,000.00	750,000	825,000	680,416.42
Wagon roads, bridges, and trails, Alaska (exempt limitation)	152,500	171,000	170,000.00	150,000	160,000	168,658.98
Territory of Alaska, emergency expenditures, emergency relief, transfer from W. P. A.						53,426.15
Construction of Palmer-Richardson Road, Alaska (national defense)	400,000	300,000	1,000,000.00	400,000	1,000,000	230,950.98
Alaska Road Commission, emergency expenditures, emergency relief, transfer from W. P. A.						3,182.15
Salaries, Governor and secretary of Hawaii	15,600	15,600	15,600.00	15,000	15,000	15,799.92
Contingent expenses, Territory of Hawaii	5,500	5,500	5,500.00	5,000	5,000	5,276.52
Legislative expenses, Territory of Hawaii	47,000		47,000.00	47,000		46,743.06
The Government of the Virgin Islands:						
Salaries and expenses	148,280	151,075	142,205.00	143,000	147,000	133,985.33
Survey of public-works needs		8,000			8,000	
Agricultural experiment stations and vocational schools	39,740	43,400	41,132.[illegible]	37,000	43,000	38,471.81
Defraying deficits of municipal governments	115,000	120,000	160,452.75	115,000	110,000	147,030.20
Emergency expenditures, emergency relief, transfer from W. P. A.					8,000	166,052.30
Division of Territories and Island Possessions, P. W. A. allotment to Interior, Virgin Islands					15,000	108,694.20
Administrative expenses, Equatorial and South Sea Islands	25,700	25,700	22,800.00	25,000	25,000	51,550.64
Division of Territories and Island Possessions, N. I. R.-P. W. A. allotment to Interior					25,000	10,818.59
Expenses, Division of Territories and Island Possessions		[?] 14,612	171,082.00		90,000	121,751.29
Working fund, Interior, Territories and Island possessions						*13,599.31
Puerto Rico Reconstruction Administration, emergency relief			4,050,000.00		1,650,000	2,296,000.62
Puerto Rico hurricane relief, administrative expenses	(?)	(?)		17,000	22,440	17,202.24
Permanent appropriation (special account): Alaska Railroad	4,750,000	4,000,000	5,050,875.00	4,000,000	4,223,000	6,150,475.68
Total, Government in the Territories	6,669,000	7,515,000	11,725,458.17	6,696,000	9,441,000	9,575,097.62
Miscellaneous:						
Working fund, Department of the Interior						2,562.91
Damage claims			2,714.79			2,080.35
Judgments and claims			16,780.74			107,288.91
Private relief acts						
Special deposit accounts						1,677.01
Total, miscellaneous			19,542.53			113,620.08
Total	71,297,350	79,150,375	73,816,705.83	71,948,500	84,828,000	62,256,513.36
Adjustment to daily Treasury statement basis						*404,755.30
Total, Department of the Interior	71,297,350	79,150,375	73,816,705.83	71,948,000	84,828,000	61,851,758.06

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* Excess of credits, deduct.

[?] Together with 1941 unexpended balance.

[?] $[illegible] unobligated balance of appropriations for repayment of loans to [illegible] made available.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF JUSTICE						
(Exclusive of amounts carried under General Public Works Program)						
Office of the Attorney General:						
Salaries:						
Office of the Attorney General	$131,[illegible]	$162,000	$75,000.00	$130,000	$161,000	$71,708.[illegible]
Office of Solicitor General	90,180	92,000	90,000.00	90,000	91,000	87,062.[illegible]
Office of Assistant Solicitor General	48,127	65,000	46,900.00	60,000	55,000	46,977.[illegible]
Office of assistant to the Attorney General	126,262	102,000	77,000.00	106,000	100,000	74,[illegible]
Administrative Division	607,422	607,000	[1] 742,140.00	607,000	603,000	721,[illegible]
Personnel Division	164,000			164,000		
Tax Division	613,668	600,000	657,000.00	610,000	600,000	644,815.[illegible]
Criminal Division	455,660	428,000	383,000.00	455,000	580,000	381,[illegible]
Claims Division	394,070	420,500	322,000.00	390,000	420,000	322,[illegible]
Office of Pardon Attorney	29,000	30,000	26,000.00	29,000	30,000	26,[illegible]
Increase of compensation						* 118.[illegible]
Total, salaries	3,055,400	2,755,500	2,183,040.00	3,042,000	2,712,000	2,130,703.[illegible]
Emergency funds for the President, national defense					600,000	342,260.61
Contingent expenses	420,000	280,000	[2] 280,000.00	420,000	270,000	226,280.[illegible]
Traveling expenses	252,000	310,000	600,000.00	445,000	600,000	640,380.[illegible]
Printing and binding	177,000	520,000	[3] 700,300.00	100,000	515,000	675,775.[illegible]
Emergency expenditures (P. W. A.)						4,484.[illegible]
Federal Bureau of Investigation:						
Salaries and expenses	7,600,000	7,500,000	7,222,000.00	7,300,000	7,400,000	7,463,777.[illegible]
Salaries and expenses for certain emergencies	200,000	100,000	202,000.00	200,000	100,000	203,000.[illegible]
Salaries and expenses, national defense	15,082,400	14,350,000	7,270,000.00	18,000,000	14,000,000	5,615,560.[illegible]
Claims for damages			100.42			7,024.[illegible]
Total, Federal Bureau of Investigation	22,882,500	21,950,000	14,794,102.42	25,700,000	21,302,000	13,287,562.[illegible]
Bureau of Prisons	341,100	330,000	860,000.00	330,000	320,500	281,424.[illegible]
Immigration and Naturalization Service, salaries and expenses	19,461,000	18,560,000	[4] 18,222,730.00	19,400,000	18,700,000	18,202,905.[illegible]
Protecting interests of the United States in customs matters	140,000	138,240	129,500.00	141,000	134,000	126,[illegible]
Enforcement of antitrust and kindred laws	2,000,000	2,325,000	[5] 1,325,400.00	2,000,000	2,135,000	1,385,[illegible]
Salaries and expenses, Bond and Spruce Division	179,800	170,750	182,000.00	179,500	170,000	175,[illegible]
Examination of judicial offices	92,243	97,000	51,000.00	92,000	91,000	67,217.[illegible]
Salaries and expenses, veterans' insurance litigation	308,663	315,000	373,000.00	314,000	335,000	362,752.[illegible]
Salaries and expenses, Lands Division	2,109,067	2,750,000	2,080,000.00	2,400,500	2,720,000	1,736,060.[illegible]
Salaries and expenses, special national defense unit	428,290	392,480		400,000	380,000	
Miscellaneous salaries and expenses, field	426,315	412,000	[6] 540,000.00	530,000	630,000	330,941.[illegible]
Salaries and expenses of district attorneys	4,380,273	4,310,000	3,977,000.00	4,200,000	3,900,000	3,896,706.[illegible]
Compensation of special attorneys, etc.	280,000	300,000	575,000.00	200,000	300,000	408,342.[illegible]
Salaries and expenses of marshals	3,454,730	4,347,000	4,168,000.00	3,820,000	4,300,000	4,056,604.[illegible]
Fees of witnesses	1,500,000	1,400,000	1,975,000.00	1,200,000	1,400,000	2,208,908.[illegible]
Pay and expenses of bailiffs	397,000	387,000	375,000.00	395,000	365,000	352,434.[illegible]

* Excess of credits, deduct.

[1] Excludes $[illegible] transferred to the Post Office Department for mail and messenger service, pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan IV and includes $[illegible] transferred from "Salaries, office of Secretary of Labor," pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. V.

[2] Excludes $[illegible] transferred to the Post Office Department for mail and messenger service and [illegible] from "Contingent expenses, Immigration and Naturalization Service," pursuant to Reorganization Plans Nos. IV and V.

[3] Includes $[illegible] transferred from "Salaries and expenses" and $[illegible] transferred from "Printing and binding, Immigration and Naturalization Service."

[4] Includes transfers from the following appropriations: "Salaries, Office of Commissioner of Immigration and Naturalization," $[illegible]; "Salaries and expenses, Immigration and Naturalization Service [illegible]," $[illegible]; "Salaries, field service, Immigration and Naturalization Service," $[illegible]; "General expenses, Immigration and Naturalization Service," $[illegible]; and "Immigration stations," $[illegible]; and excludes $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV; also includes $[illegible] "Traveling expenses," $[illegible] "Contingent expenses," and $[illegible] "Salaries, Office of Solicitor General," Immigration and Naturalization Service, as provided and set up pursuant to Reorganization Plan V.

[5] Excludes $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions of the Reorganization Act of 1939 and Reorganization Plan No. IV.

[6] Includes $[illegible] transferred from the appropriation "Miscellaneous salaries, United States Courts, 1941," in accordance with the provisions of the Second Deficiency Appropriation Act, 1940.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF JUSTICE—Continued						
Office of the Attorney General—Continued.						
Foreign service pay adjustment, appreciation of foreign currencies						
Assistance for educational, professional, and clerical persons, etc., emergency relief				$14,000	$5,000	$716.78
United States Court for China						7.27
Prison industries fund				100,000	100,000	42,[illegible]
Total, Office of the Attorney General	$60,713,782	$59,544,100	$52,077,[illegible]	63,470,000	59,070,000	$[illegible]
Penal and correctional institutions:						
Penitentiaries and reformatories, maintenance	8,000,000	7,711,000	8,000,000.00	8,000,000	7,900,000	7,[illegible]
Medical center for Federal prisoners, maintenance	818,000	667,200	624,000.00	818,000	680,000	549,[illegible]
Federal jails and correctional institutions, maintenance	3,213,[illegible]	3,163,000	2,970,000.00	3,200,000	3,171,000	3,121,[illegible]
Prison camps, maintenance	720,079	667,000	720,000.00	702,000	680,000	619,[illegible]
Medical and hospital service, penal institutions	1,022,027	1,004,200	1,012,000.00	1,000,000	1,000,000	987,[illegible]
Support of United States prisoners	1,400,750	1,320,000	1,400,000.00	1,400,000	1,475,000	1,[illegible]
Prisons, emergency expenditures (P. W. A.)						1,[illegible]
Prisons, emergency expenditures, emergency relief						12,[illegible]
Total, penal and correctional institutions	15,[illegible]	14,[illegible]	14,[illegible]	15,[illegible]	14,[illegible]	15,[illegible]
Miscellaneous:						
Damage claims						88.[illegible]
Judgments, claims, etc.						8,[illegible]
Private relief acts			7,[illegible]			[illegible]
Special deposit accounts						2,[illegible]
Total miscellaneous			7,[illegible]			8,[illegible]
Total	80,[illegible]	73,[illegible]	66,[illegible]	80,[illegible]	73,[illegible]	61,[illegible]
Adjustment to daily Treasury statement basis						+[illegible]
Total, Department of Justice	80,[illegible]	73,[illegible]	66,[illegible]	80,[illegible]	73,[illegible]	62,[illegible]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF LABOR						
Office of the Secretary:						
Salaries, Office of Secretary of Labor	$402,[illegible]	$391,[illegible]	[1] $342,[illegible]	$[illegible]	$[illegible]	$[illegible]
Salaries and expenses, Office of the Solicitor	[illegible]	[illegible]	[2] [illegible]	[illegible]	[illegible]	[illegible]
Davis-Bacon wage determinations (national defense)	[illegible]			[illegible]	[illegible]	
Emergency funds for the President (national defense)				[illegible]		
Contingent expenses					[illegible]	[illegible]
Traveling expenses	[illegible]	[illegible]	[3] [illegible]	300,000	[illegible]	[illegible]
Printing and binding	[illegible]	1,500,000	[4] [illegible]	1,[illegible]	[illegible]	[illegible]
Salaries and expenses, Division of Labor Standards	[illegible]	[illegible]	[5] [illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, apprenticeship training program (national defense)	[illegible]	[illegible]	[6] [illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, safety and health program (national defense)	[illegible]	[illegible]		[illegible]	[illegible]	
Salaries and expenses, commissioners of conciliation	[illegible]	[illegible]		[illegible]	[illegible]	
Commissioners of conciliation (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, International Labor Organization	[illegible]	[illegible]		[illegible]	[illegible]	
Salaries and expenses, Division of Public Contracts	7,[illegible]	7,[illegible]	[illegible]	7,[illegible]	7,[illegible]	[illegible]
Salaries and expenses, Division of Public Contracts (national defense)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign service pay adjustment	[illegible]	[illegible]		[illegible]	[illegible]	
Administrative expenses, emergency relief						[illegible] [illegible]
Total, Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Labor Statistics:						
Salaries and expenses	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Salaries and expenses (national defense)	[illegible]	[7] [illegible]		[illegible]	[illegible]	
Salaries and expenses, emergency expenditures (P. W. A. and N. I. R.)						
Federal reconstruction projects, emergency relief						[illegible]
Administrative expenses, emergency relief					[illegible]	1,[illegible]
Investigation of labor conditions in Hawaii					[illegible]	[illegible]
Working fund				[illegible]	[illegible]	[illegible] [illegible]
Total, Bureau of Labor Statistics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Children's Bureau:						
Salaries and expenses, Children's Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, child-labor provisions, Fair Labor Standards Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, maternal and child welfare, Social Security Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to States under Social Security Act:						
Maternal and child-health services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Services for crippled children	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Child-welfare services	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Total, grants to States under Social Security Act	11,[illegible]	11,[illegible]	11,[illegible]	11,[illegible]	11,[illegible]	[illegible]
Total, Children's Bureau	12,[illegible]	12,[illegible]	12,[illegible]	12,[illegible]	11,[illegible]	[illegible]
Women's Bureau:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

1 Excludes $1,[illegible] transferred to the Post Office Department for mail and messenger service and $20,000 transferred to the appropriation "Salaries, Administrative Division, Immigration and Naturalization Service, 1941," pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plans Nos. IV and V.

2 Excludes $[illegible] transferred to the appropriation "Salaries, Office of Solicitor General, Immigration and Naturalization Service, 1941," pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. V.

3 Excludes $[illegible] transferred to the Post Office Department for mail and messenger service, and $[illegible] transferred to the appropriation "Contingent expenses, Immigration and Naturalization Service, 1941," pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plans Nos. IV and V.

4 Excludes $[illegible] transferred to the appropriation "Traveling expenses, Immigration and Naturalization Service, 1941," pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. V.

5 Excludes $[illegible] transferred to the appropriation "Printing and binding, Immigration and Naturalization Service, 1941," pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. V.

6 Together with $[illegible] unexpended balance 1940 appropriation.

7 Excludes $[illegible] from appropriation "Occupational outlook survey (national defense)" and $[illegible] from appropriation "Study of post-defense problems (national defense)" consolidated under this title.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF LABOR—Continued						
Wage and Hour Division:						
Salaries	$[illegible]	$[illegible]	[1] $[illegible]	$[illegible]	$[illegible]	$[illegible]
Miscellaneous expenses	[illegible]	[illegible]	[2] [illegible]	[illegible]	[illegible]	[illegible]
Total, Wage and Hour Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Claims for damages						[illegible]
Judgments and claims						[illegible]
Increased compensation			[illegible]			[illegible]
Total, miscellaneous			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Department of Labor	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

1 Excludes $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. V.

2 Together with $[illegible] from "Salaries and expenses, Wage and Hour Division."

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
NAVY DEPARTMENT						
Office of the Secretary:						
Miscellaneous expenses, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Care of lepers, etc., Island of Guam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval Research Laboratory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Operation and conservation of naval petroleum reserves	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval prison farms and prison personnel	[illegible]	[illegible]	[illegible]	71,000	71,000	[illegible]
Claims for damages by collisions with naval vessels	12,000	12,000	[illegible]	12,000	[illegible]	[illegible]
Emergency funds for the President, national defense housing			[illegible]		[illegible]	[illegible]
Emergency funds for the President, national defense					[illegible]	[illegible]
Permanent appropriations, special accounts:					[illegible]	[illegible]
Maintenance, etc., national defense housing projects (emergency fund for the President), Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance, etc., national defense housing projects (U. S. Housing Authority), Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Navigation:						
Training, education, and welfare, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous expenses, Bureau of Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ocean and lake surveys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval Reserve	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval Home, Philadelphia, Pa.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriation, special account: Lectures, Naval Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ships:						
Maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase of the Navy, construction and machinery		[illegible]		[illegible]	[illegible]	
Total, Bureau of Ships	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ordnance:						
Ordnance and ordnance stores	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Supplies and Accounts:						
Pay, subsistence, and transportation, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Clothing and small-stores fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval supply account fund		[illegible]	[illegible]		[illegible]	[illegible]
Strategic and critical materials					[illegible]	[illegible]
Reserve material					[illegible]	[illegible]
Working fund			[illegible]	[illegible]	[illegible]	[illegible]
Naval working fund					[illegible]	[illegible]
Fuel and transportation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign service pay adjustment				[illegible]	[illegible]	[illegible]
Expenses of fleet exploration					[illegible]	[illegible]
Total, Bureau of Supplies and Accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Medicine and Surgery:						
Medical Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Care of dead	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Medicine and Surgery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
NAVY DEPARTMENT—Continued						
Bureau of Yards and Docks:						
Maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public works	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working funds						[illegible]
Emergency expenditures (N. I. R.)					[illegible]	[illegible]
Public Works Administration act of 1938					[illegible]	[illegible]
Emergency expenditures (emergency relief)						[illegible]
Emergency expenditures (W. P. A.)					[illegible]	[illegible]
Administrative expenses (W. P. A.)					[illegible]	[illegible]
Total, Bureau of Yards and Docks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Aeronautics:						
Aviation, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Marine Corps:						
Pay, Marine Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of civil force, Marine Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, Marine Band, Grand Army encampment, Springfield, Ill			[illegible]		[illegible]	[illegible]
Marine Band, expenses, diamond anniversary, Grand Army of the Republic, 1942		[illegible]				
Total, Marine Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coast Guard:						
Salaries, office of the Commandant	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay and allowances	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General expenses, Coast Guard	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civilian employees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Retirement and additional airplanes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Acquisition of vessels and shore facilities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Establishing and improving aids to navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Retired pay, former Lighthouse Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense				[illegible]	[illegible]	[illegible]
Special projects, aids to navigation, Lighthouse Service				[illegible]	[illegible]	[illegible]
Special projects, vessels, and aids to navigation			[illegible]	[illegible]	[illegible]	[illegible]
Additional vessels						[illegible]
Air station, Elizabeth City, N. C.						[illegible]
Air station, San Francisco, Calif.						[illegible]
Site and construction of station, Lake St. Clair, Mich.					[illegible]	[illegible]
Administrative expenses, emergency expenditures (emergency relief)				[illegible]	[illegible]	[illegible]
General expenses, Coast Guard, emergency expenditures (N. I. R.)					[illegible]	[illegible]
General expenses, former Lighthouse Service, emergency expenditures (N. I. R.)					[illegible]	[illegible]
General expenses, emergency expenditures (P. W. A.)					[illegible]	[illegible]
General expenses, emergency expenditures, former Lighthouse Service (P. W. A.)					[illegible]	[illegible]
General expenditures (emergency relief)					[illegible]	[illegible]
Working fund				[illegible]	[illegible]	[illegible]
Claims for damages, operation of vessels, Coast Guard and Public Health Service			[illegible]		[illegible]	[illegible]
Total, Coast Guard	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
NAVY DEPARTMENT—Continued						
Increase and replacement of naval vessels:						
Construction and machinery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Armor, armament, and ammunition	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Alterations to naval vessels			[illegible]			[illegible]
Armor, armament, and ammunition, emergency expenditures (N. I. R.)						[illegible]
Total, increase and replacement of naval vessels	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repair facilities, Navy		[illegible]		[illegible]	[illegible]	
Naval emergency fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries:						
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval examining and retiring boards	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Compensation Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Naval Records and Library	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Judge Advocate General, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Naval Operations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Board of Inspection and Survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Director of Naval Communications	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Naval Intelligence	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hydrographic Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval Observatory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ships	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ordnance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Supplies and Accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Medicine and Surgery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Yards and Docks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Aeronautics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, salaries, Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses, etc.:						
Contingent expenses, Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing material and naval documents	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent and miscellaneous expenses, Hydrographic Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent and miscellaneous expenses, Naval Observatory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, contingent expenses, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Claims and judgments						[illegible]
Certified claims			[illegible]			[illegible]
Claims for damages					[illegible]	[illegible]
Special deposit accounts					[illegible]	[illegible]
Private relief acts					[illegible]	[illegible]
General account of advances						[illegible]
Total, miscellaneous					[illegible]	[illegible]
Total			[illegible]		[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Navy Department (exclusive of Defense aid)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts appropriated to (or) represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
DEPARTMENT OF STATE						
(Exclusive of amounts spent under General Public Works Program)						
Office of the Secretary of State:						
Salaries, Department of State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Passport agencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Collecting and editing official papers of the Territories of the United States	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Promotion of foreign trade						[illegible]
Total, Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense:					[illegible]	[illegible]
National defense activities	[illegible]	[illegible]		[illegible]	[illegible]	
Foreign intercourse:						
Salaries of ambassadors and ministers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Foreign Service officers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, Foreign Agricultural Service						[illegible]
Salaries and expenses, Foreign Commerce Service					[illegible]	[illegible]
Transportation, Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office and living quarters allowances, Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transportation and allowances for quarters, Foreign Commerce Service					[illegible]	[illegible]
Cost of living allowances, Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Representation allowances, Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign Service retirement and disability fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Foreign Service clerks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous salaries and allowances	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses, Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergencies arising in the Diplomatic and Consular Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States contributions to international commissions, congresses, and bureaus	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International Boundary Commission, United States and Mexico, salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International Boundary Commission, United States and Mexico, emergency expenditures (N. I. R.)						[illegible]
International Boundary Commission, United States and Mexico, emergency expenditures (P. W. A.)					[illegible]	[illegible]
International Boundary Commission, United States and Canada, and Alaska and Canada	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International Joint Commission, United States and Great Britain:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special and technical investigations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International Fisheries Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International Pacific Salmon Fisheries Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cooperation with the American Republics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Arbitration of claims between the United States and the Netherlands		[illegible]		[illegible]	[illegible]	
Fourth Pan American Highway Congress		[illegible]			[illegible]	
Second Inter-American Travel Congress		[illegible]			[illegible]	

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF STATE—Continued						
Foreign intercourse—Continued.						
Eighth American Scientific Congress		(?)	(?)		$3,000	[illegible]
Meeting of Treasury representatives, Quito, Ecuador		(?)	[illegible]		[illegible]	
International Committee on Political Refugees		(?)	(?)	$3,000	10,000	[illegible]
Agrarian Claims Commission, United States and Mexico		[illegible]	[illegible]		17,000	[illegible]
Alaskan International Highway Commission		4,000	[illegible]		4,000	[illegible]
International Meteorological Conference	(?)	14,000				
Mixed Claims Commission, United States and Germany			20,000.00		5,000	[illegible]
Eighth Pan-American Child Congress, San Jose, Costa Rica		(?)	[illegible]	1,000	12,000	
First Inter-American Congress on Indian Life			(?)			[illegible]
International Monetary and Economic Conference						[illegible]
General Disarmament Conference, Geneva, Switzerland			(?)			[illegible]
Arbitration of smelter fumes controversy, United States and Canada			(?)			[illegible]
Eighth International Conference of American States, Lima, Peru						[illegible]
International Exposition, Paris, France						[illegible]
Second Inter-American Radio Conference, Santiago, Chile						[illegible]
United States Delaware Valley Tercentenary Commission						[illegible]
Third International Congress for Microbiology						[illegible]
Tenth International Congress of Military Medicine and Pharmacy in United States						[illegible]
Seventh World's Poultry Congress and Exposition						[illegible]
Foreign Service pay adjustment, appreciation of foreign currencies				[illegible]	[illegible]	[illegible]
Permanent and indefinite appropriation: Refund of registration fees under Neutrality Act						[illegible]
Total, foreign intercourse	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Claims and judgments			[illegible]			[illegible]
Special deposit accounts						[illegible]
Special deposit accounts (special accounts)						[illegible]
State account of advances						[illegible]
Total, miscellaneous			[illegible]			[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, Department of State (exclusive of defense aid)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[1] Unexpended balance made available.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[illegible]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
TREASURY DEPARTMENT						
Office of the Secretary:						
Salaries, Office of the Secretary of the Treasury	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense					[illegible]	[illegible]
Refugee relief					[illegible]	[illegible]
Salaries and expenses, Foreign Exchange Control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Federal land banks, reductions in interest rate on mortgages		[illegible]	[illegible]		[illegible]	[illegible]
Payments to Federal Farm Mortgage Corporation, reductions in interest rate on mortgages		[illegible]	[illegible]		[illegible]	[illegible]
Reimbursement to certain officials ... Federal ...	(?)	[illegible]		[illegible]	[illegible]	
Federal land banks:						
Return of surplus funds from Government corporations:						[illegible]
Subscriptions to paid-in surplus						[illegible]
Subscriptions to capital stock						
Other:			(?)			[illegible]
Subscriptions to paid-in surplus			(?)			
Subscriptions to capital stock						
Repayment of capital investment, Commodity Credit Corporation			[illegible]		[illegible]	
Administrative expenses, Adjusted Compensation Payment Act, 1936			[illegible]		[illegible]	[illegible]
Administrative expenses, emergency ...						[illegible]
Railroad administration:						[illegible]
Federal control of transportation systems						[illegible]
Loans to railroads after termination of Federal control						[illegible]
Special deposit accounts						
Indefinite: Relief of claimants who suffered loss by fire in Minnesota during October 1918						[illegible]
Total, Railroad Administration						[illegible]
Permanent and indefinite appropriations:						
Payment of interest on deposits of public moneys of Government of the Philippine Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pershing Hall memorial fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Division of Research and Statistics:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of General Counsel:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Division of Personnel:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief Clerk:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Chief Clerk	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Custody of Treasury buildings:						
Salaries, operating force	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, guard force	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, custody of Treasury buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[1] Unexpended balance continued available.
[2] Represents return of capital funds pursuant to the President's letter of July 18, 1940.
[3] Unexpended balance made available.
[4] [illegible] Reorganization Act of 1939 and Reorganization Plan No. IV [illegible]
[5] [illegible] Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES: Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF STATE—Continued						
Foreign intercourse—Continued.						
Eighth American Scientific Congress		(¹)	(¹)			
Mission of Treasury representatives, Quito, Ecuador		(¹)	$3,100.00		$3,000	$21,[illegible]
International Committee on Political Refugees		(¹)	(¹)		2,000	
Agrarian Claims Commission, United States and Mexico		$12,000	15,000.00	$2,000	16,000	12,389.14
Alaskan International Highway Commission		8,000	22,000.00		17,000	13,518.73
International Meteorological Conference	(¹)	14,500			8,000	7,602.72
Mixed Claims Commission, United States and Germany			25,000.00			
Eighth Pan-American Child Congress, San Jose, Costa Rica		(¹)	14,000.00		5,000	37,731.48
First Inter-American Congress on Indian Life			(¹)	1,000	12,000	
International Monetary and Economic Conference						361.70
General Disarmament Conference, Geneva, Switzerland						223.93
Arbitration of [illegible] claims controversy, United States and Canada			(¹)			*2.01
Eighth International Conference of American States, Lima, Peru			(¹)			8,008.53
International Exposition, Paris, France						1,322.08
Second Inter-American Radio Conference, Santiago, Chile						105.85
United States Delaware Valley Tercentenary Commission						562.73
Third International Congress for Microbiology						49.18
Tenth International Congress of Military Medicine and Pharmacy in United States						[illegible]
Seventh World's Poultry Congress and Exposition						26.81
Foreign Service pay adjustment, appreciation of foreign currencies						*54.00
Permanent and indefinite appropriations: Refund of [illegible] fees under Neutrality Act				220,000	800,000	825,[illegible]
						[illegible]
Total, foreign intercourse	$19,737,000	18,664,477	19,102,965.00	19,206,800	17,934,300	15,572,[illegible]
Miscellaneous:						
Claims and judgments						
Special deposit accounts			2,002.13			3,571.[illegible]
Special deposit accounts (special deposits)						109,[illegible]
State account of advances						42.[illegible]
						2,392,[illegible]
Total, miscellaneous			2,441.13			2,506,[illegible]
Total	20,159,000	22,[illegible]	21,[illegible]	20,[illegible]	20,[illegible]	18,[illegible]
Adjustment to daily Treasury statement basis						−228,[illegible]
Total, Department of State (exclusive of defense aid)	20,159,000	22,[illegible]	21,[illegible]	20,[illegible]	20,[illegible]	18,[illegible]

* Excess of credits, deduct.

¹ Unexpended balance made available.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES: Estimated, 1943	Estimated, 1942	Actual, 1941
TREASURY DEPARTMENT						
Office of the Secretary:						
Salaries, Office of the Secretary of the Treasury	$283,[illegible]	$283,[illegible]	$282,[illegible]	$283,000	$270,000	$281,[illegible]
Emergency funds for the President, national defense					[illegible]	[illegible]
Refugee relief					[illegible]	11,[illegible]
Salaries and expenses, Foreign Exchange Control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Federal land banks, reduction in interest rate on mortgages		[illegible]	[illegible]		[illegible]	27,[illegible]
Payments to Federal Farm Mortgage Corporation, reduction in interest rate on mortgages		[illegible]	[illegible]		[illegible]	[illegible]
Reimbursement to carriers of [illegible]	(¹)	[illegible]		[illegible]	[illegible]	
Federal land banks:						
Return of surplus funds from Government corporations (³):						
Subscriptions to paid-in surplus						*12,517,[illegible]
Subscriptions to capital stock						*12,[illegible]
Other:						
Subscriptions to paid-in surplus			(¹)			[illegible]
Subscriptions to capital stock			(¹)			
Restoration of capital impairment, Commodity Credit Corporation			1,[illegible]		1,[illegible]	
Administrative expenses, Adjusted Compensation Payment Act, 1936			[illegible]		[illegible]	11,[illegible]
Administrative expenses, emergency [illegible]						[illegible]
Railroad Administration:						
Federal control of transportation systems						*[illegible]
Loans to railroads after termination of Federal control						[illegible]
Special deposit accounts						2,[illegible]
Indefinite: Relief of claimants who suffered loss by fire in Minnesota during October 1918						[illegible]
Total, Railroad Administration						[illegible]
Permanent and indefinite appropriations:						
Payment of interest on deposits of public moneys of Government of the Philippine Islands	1,000,000	1,000,000	1,000,[illegible]	1,000,000	1,000,000	1,000,[illegible]
Pershing Hall memorial fund	5,[illegible]	5,042	5,042.[illegible]	5,[illegible]	5,[illegible]	4,[illegible]
Total, Office of the Secretary	[illegible]	[illegible]	42,[illegible]	7,[illegible]	[illegible]	*[illegible]
Division of Research and Statistics:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of General Counsel:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Division of Personnel:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief Clerk:						
Salaries	[illegible]	⁵[illegible]	⁶[illegible]	[illegible]	212,000	[illegible]
Contingent expenses, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Chief Clerk	[illegible]	[illegible]	[illegible]	[illegible]	542,000	[illegible]
Custody of Treasury buildings:						
Salaries, operating force	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, guard force	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, custody of Treasury buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

¹ Unexpended balance continued available.

³ Represents return of capital funds pursuant to the President's letter of July 15, 1940.

⁴ Unexpended balance made available.

⁵ Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV and includes $[illegible] in 1942 and in 1941 from "Salaries, Division of Printing, Treasury Department."

⁶ Exclusive of $[illegible] transferred to Post Office Department for mail and messenger service pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations	Appropriations	Appropriations	Expenditures: Estimated	Expenditures: Estimated	Expenditures: Actual
TREASURY DEPARTMENT—Continued						
Division of Printing:						
Salaries						[illegible]
Printing and binding						[illegible]
Stationery						[illegible]
Total, Division of Printing						[illegible]
Fiscal Service:						
Bureau of Accounts:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, administrative expenses		[illegible]	[illegible]		[illegible]	[illegible]
Salaries and expenses, Division of Disbursement	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, Division of Disbursement, administrative expenses		[illegible]	[illegible]		[illegible]	[illegible]
Contingent expenses, public moneys	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Recoinage of minor coins	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Recoinage of silver coins	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Relief of [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refund of moneys [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Public Debt:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Distinctive paper for United States securities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriation: Expenses of loans, act of [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of the Public Debt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Treasurer of the United States:						
Salaries						
Salaries (Federal Reserve [illegible])	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, administrative expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts		[illegible]	[illegible]		[illegible]	[illegible]
Permanent appropriation: Contingent expenses, Federal Reserve [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Treasurer of the United States	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Fiscal Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Customs:						
Collecting the revenue from customs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds and drawbacks, customs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts						[illegible]
Total, Bureau of Customs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Comptroller of the Currency:						
Salaries						
Salaries [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Office of Comptroller of the Currency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations	Appropriations	Appropriations	Expenditures: Estimated	Expenditures: Estimated	Expenditures: Actual
TREASURY DEPARTMENT—Continued						
Bureau of Internal Revenue:						
Collecting the internal revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses for refunding processing and related taxes and administering titles III, IV, and VII, Revenue Act of 1936	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds and payments of processing and related taxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payment in [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunding internal revenue collections	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Bureau of Internal Revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Processing Tax Board of Review:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Narcotics:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Engraving and Printing:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Secret Service Division:						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Suppressing counterfeiting and other crimes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, administrative expenses		[illegible]	[illegible]		[illegible]	[illegible]
Salaries, White House Police	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Uniforms and equipment, White House Police	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Secret Service Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Mint:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transportation of bullion and coin, mints and assay offices	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, mints and assay offices	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Relief of [illegible]	[illegible]		[illegible]			[illegible]
Expenses [illegible]						[illegible]
Special deposit accounts						[illegible]
Total, Bureau of the Mint	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Procurement Division:						
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General supply fund						[illegible]
Printing and binding, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Stationery, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency relief, administrative expenses		[illegible]	[illegible]		[illegible]	[illegible]
Strategic and critical materials [illegible]			[illegible]		[illegible]	[illegible]
Work-relief supply fund, emergency relief						[illegible]
Special deposit accounts						[illegible]
Total, Procurement Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
TREASURY DEPARTMENT—Continued						
Miscellaneous:						
Settlement of war claims, act of 1928						
Foreign Service pay adjustment						$450.00
Certified claims and judgments						1,143.21
Claims for damages			$324,187.43			31,893.73
Private relief acts			1,775.00			1,456.91
Increase of compensation			292,332.29			1,129,380.00
Special deposit account						*71.83
						*2,588.31
Total, Treasury, miscellaneous			308,056.72			1,181,562.43
Total	$233,467,492	$289,790,428	375,088,472.27	$592,174,000	$400,372,640	192,835,806.48
Adjustment to daily Treasury statement basis						−1,479,868.14
Total, Treasury Department exclusive of public debt items	233,467,492	289,790,428	375,088,472.27	592,174,000	400,372,640	[illegible]
PUBLIC DEBT						
Permanent appropriations:						
Interest on the public debt	1,875,000,000	1,200,000,000	1,110,265,256.01	1,875,000,000	1,095,000,000	1,110,692,812.[illegible]
Cumulative sinking fund	490,000,000	398,000,000	343,[illegible]	99,773,000	79,497,300	37,[illegible]
Special accounts:						
Redemption of bonds, etc., from repayments of principal of loans, etc., Public Works Administration						
Retirement from gifts, forfeitures, and other miscellaneous receipts	900,000	1,400,537	1,523,437.40	900,000	1,161,000	1,121,300.00
Obligations retired from Federal intermediate credit banks franchise tax receipts	15,000	15,000	16,300.00	15,000	15,000	16,400.00
Redemption of bonds, etc., from deposits of repayments of Commodity Credit Corporation	275,000	898,000	317,004.00	875,000	858,000	348,000.00
					19,282,000	25,282,000.00
Total, public debt	2,289,290,000	1,600,098,527	1,667,163,009.80	1,775,500,000	1,299,000,000	1,174,905,311.87
Total, Treasury Department (exclusive of defense aid)	2,522,847,492	2,179,871,055	2,042,[illegible]	2,367,174,000	1,699,372,640	1,366,[illegible]

* Excess of credits, deduct.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

[Amounts opposite items in italic represent appropriations and expenditures for recovery and relief]

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
WAR DEPARTMENT						
MILITARY ACTIVITIES						
Office of Secretary of War:						
Contingencies of the Army	$245,000	$229,000	$80,000.00	$240,000	$240,000	$59,[illegible]
Educational orders, production of munitions			45,[illegible]			7,[illegible]
Expediting production of supplies and equipment for national defense						
Working fund		[1] 1,[illegible]	1,000,000,000.00	1,000,000,000	1,105,000,000	240,[illegible]
					55,000	*29,[illegible]
Emergency funds for the President:						
National defense housing					1,500,000	115,[illegible]
Construction of military posts					2,000,000	30,175,[illegible]
Other					92,[illegible]	12,[illegible]
Total, Office of Secretary of War	245,000	1,[illegible]	[illegible]	1,000,240,000	1,[illegible]	[illegible]
General Staff Corps:						
Contingent fund, Chief of Staff	25,000,000	150,000,000		35,000,000	101,000,000	
Miscellaneous expenses, Military Intelligence activities	1,201,000	475,000	200,000.00	1,500,000	900,000	282,341.38
Special field exercises	26,640,000	[2] 26,567,000	16,[illegible]	26,000,000	[illegible]	22,[illegible]
Total, General Staff Corps	52,[illegible]	176,[illegible]	16,[illegible]	62,500,000	140,[illegible]	22,[illegible]
Army War College	74,000	73,[illegible]	60,[illegible]	73,000	73,000	73,190.[illegible]
Adjutant General's Department:						
Command and General Staff School, Fort Leavenworth, Kans.	74,300	74,000	71,[illegible]	74,000	74,000	[illegible]
Printing of national guns	3,412,000	3,354,000	3,[illegible]	3,300,000	3,000,000	1,[illegible]
Total, Adjutant General's Department	3,[illegible]	3,428,000	3,[illegible]	3,374,000	3,074,000	1,[illegible]
Finance Department:						
Pay of the Army	1,920,000,000	1,521,[illegible]	[3] 567,[illegible]	1,900,000,000	1,052,[illegible]	455,[illegible]
Travel of the Army	115,000,000	117,[illegible]	[4] 31,[illegible]	115,000,000	111,000,000	26,[illegible]
Expenses of courts-martial	175,000	170,000	130,[illegible]	175,000	200,000	50,[illegible]
Apprehension of deserters	320,000	320,000	25,[illegible]	300,000	300,000	11,[illegible]
Finance service	5,400,000	6,[illegible]	[5] 5,[illegible]	6,700,000	6,[illegible]	2,[illegible]
Claims for damages to and loss of private property, Army	15,000	22,000	9,[illegible]	15,000	22,000	7,234.[illegible]
Claims for damages to and loss of private property (Act Aug. 24, 1912)			14,[illegible]			[illegible]
Claims of officers, enlisted men, and nurses of the Army for destruction of private property	50,000	50,000	13,[illegible]	50,000	55,000	9,[illegible]
Foreign service pay adjustment				475,000	100,000	15,[illegible]
Pay of Army, Deficiency, special account						45.00
Special deposit accounts						*2,[illegible]
Working fund and Army account of advances, War Department						34,[illegible]
Total, Finance Department	2,075,[illegible]	1,[illegible]	622,[illegible]	2,025,115,000	1,273,122,000	492,[illegible]
Quartermaster Corps:						
Subsistence of the Army	395,[illegible]	567,[illegible]	147,[illegible]	350,000,000	700,000,000	108,[illegible]
Replacing subsistence of the Army (special account)						*11,[illegible]
Regular supplies of the Army	25,000,000	62,[illegible]	46,[illegible]	25,000,000	40,000,000	39,[illegible]
Replacing regular supplies of the Army (special account)						*[illegible]
Clothing and equipage, Army	300,000,000	782,472,271	[6] 675,[illegible]	900,000,000	650,000,000	164,[illegible]
Replacing clothing and equipage (special account)						*7,[illegible]
Incidental expenses of the Army	85,150,000	75,[illegible]	[7] 20,[illegible]	80,000,000	85,000,000	14,[illegible]

* Excess of credits, deduct.

[1] Together with $771,000,000 contract authorization in 1941; 1942 includes $771,000,000 for liquidation of 1941 contract authorization.

[2] 1941 extended and made available until June 30, 1942.

[3] Includes $97,[illegible] transferred from National Guard.

[4] Includes $[illegible] transferred from National Guard.

[5] Exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

[6] Includes $[illegible] transferred from "National Guard."

[7] Includes $[illegible] transferred from "National Guard" and exclusive of $[illegible] transferred to the Post Office Department for mail and messenger service pursuant to the Reorganization Act of 1939 and Reorganization Plan No. IV.

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
WAR DEPARTMENT—Continued						
MILITARY ACTIVITIES—Continued						
Quartermaster Corps—Continued.						
Army transportation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Replacing Army transportation (special account)						[illegible]
Horses, draft and pack animals, Army	800,000	1,200,000	[illegible]	800,000	1,100,000	[illegible]
Assistance for educational, professional, and clerical persons, etc., emergency appropriations, nonprofessional program (from W. P. A.)						[illegible]
General appropriations						[illegible]
Total, Quartermaster Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Signal Corps:						
Signal Service of the Army	75,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Replacing Signal Corps supplies and equipment (special account)						
Working fund, War, Signal Corps						[illegible]
Total, Signal Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Corps:						
Air Corps, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working fund, War, Air Corps					[illegible]	[illegible]
Total, Air Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medical Department:						
Medical and Hospital Department, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hospital care, Canal Zone garrisons	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Replacing medical supplies (special account)						[illegible]
Working fund, War, Medical						[illegible]
Total, Medical Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Corps of Engineers:						
Engineer service, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Replacing engineer service, Army (special account)						[illegible]
Military construction, defense installations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chorrera and Rio Hato Road, Republic of Panama		[illegible]			[illegible]	[illegible]
Working fund, War, engineer service					[illegible]	[illegible]
Construction of buildings, utilities, and appurtenances at military posts						[illegible]
Acquisition of land	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Removal and reestablishment of Arlington Farms, Va.			[illegible]		[illegible]	[illegible]
Barracks and quarters, Army			[illegible]			[illegible]
Replacing of barracks and quarters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction and repair of hospitals, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Army medical library and museum building, design and construction						[illegible]
Construction of buildings, etc., at military posts, emergency appropriations (N. I. R.)			[illegible]		[illegible]	
Construction and improvement of buildings, etc., emergency appropriations, emergency relief					[illegible]	[illegible]
Highways, roads, and streets, emergency appropriations, emergency relief						[illegible]
Parks and recreational facilities, emergency appropriations, emergency relief						[illegible]
						[illegible]

[a] Excess of credits, deduct.

[illegible footnotes]

Statement No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
WAR DEPARTMENT—Continued						
MILITARY ACTIVITIES—Continued						
Corps of Engineers—Continued.						
Public buildings, emergency appropriations, emergency relief						[illegible]
Public buildings, parks, streets, flood control, etc., emergency appropriations, emergency relief, incl. P. W. A. Act of 1938					[illegible]	[illegible]
Public buildings, parks, streets, flood control, etc. (W. P. A. transfer), 1936						[illegible]
Federal construction projects (W. P. A. transfer)					[illegible]	[illegible]
Federal construction projects (W. P. A. transfer)					[illegible]	[illegible]
Non-Federal construction projects (W. P. A. transfer)					[illegible]	[illegible]
Administrative expenses, emergency appropriations (W. P. A. transfer), 1936–40					[illegible]	[illegible]
Working fund, Quartermaster Corps					[illegible]	[illegible]
Total, Corps of Engineers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ordnance Department:						
Ordnance service and supplies, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rock Island bridge, Rock Island, Ill.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repairs of arsenals, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriations:						
Replacing ordnance and ordnance stores (special account)						[illegible]
Working fund, War, Ordnance						[illegible]
Total, Ordnance Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chemical Warfare Service:						
Chemical Warfare Service, Army	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Working fund, War, Chemical Warfare Service						[illegible]
Chief of Infantry:						
Instruction in infantry activities	[illegible]	[illegible]	[illegible]	[illegible]	175,000	[illegible]
Chief of Cavalry:						
Instruction in cavalry activities	[illegible]	75,000	[illegible]	[illegible]	75,000	[illegible]
Armored Force:						
Instruction in armored force activities	[illegible]	500,000	[illegible]	[illegible]	500,000	[illegible]
Chief of Field Artillery:						
Instruction in field artillery activities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chief of Coast Artillery:						
Instruction in coast artillery activities	[illegible]	[illegible]	[illegible]	[illegible]	75,000	[illegible]
Seacoast defenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Military Academy:						
Pay of Military Academy	[illegible]	[illegible]	[illegible]	[illegible]	1,375,000	[illegible]
Maintenance, Military Academy	[illegible]	[illegible]	[illegible]	[illegible]	3,300,000	[illegible]
Total, Military Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Guard:						
Forage, bedding, etc., for animals		[illegible]	[illegible]		1,000	[illegible]
Compensation of help for care of materiel, animals, and equipment		[illegible]	[illegible]		[illegible]	[illegible]
Expenses, camps of instruction, etc.		[illegible]	[illegible]		[illegible]	[illegible]
Expenses, officers and enlisted men, military service schools		[illegible]	[illegible]		[illegible]	[illegible]
Pay of property and disbursing officers		[illegible]	[illegible]		[illegible]	[illegible]
General expenses, equipment and instruction		[illegible]	[illegible]		[illegible]	[illegible]
Travel of Regular Army officers and enlisted men		[illegible]	[illegible]		[illegible]	[illegible]
Transportation of equipment and supplies		[illegible]	[illegible]		[illegible]	[illegible]
Expenses, enlisted men of Regular Army		[illegible]	[illegible]		[illegible]	[illegible]
Pay of the National Guard (armory drills)		[illegible]	[illegible]		[illegible]	[illegible]
Arms, uniforms, equipment, etc., for field service, National Guard		[illegible]	[illegible]		[illegible]	[illegible]
National Guard	[illegible]			300,000		
Total, National Guard	[illegible]	[illegible]	[illegible]	300,000	[illegible]	[illegible]
Organized Reserves	[illegible]	[illegible]	[illegible]	1,000,000	[illegible]	[illegible]

[a] Excess of credits, deduct.

[illegible footnotes]

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
WAR DEPARTMENT—Continued						
MILITARY ACTIVITIES—Continued						
Citizens' military training:						
Reserve Officers' Training Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Citizens' military training camps			[illegible]			[illegible]
Total, citizens' military training	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Board for promotion of Rifle Practice, Army:						
Promotion of rifle practice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Inter-American relations, War Department	[illegible]	[illegible]		[illegible]	[illegible]	
Army of the Philippines	[illegible]	[illegible]		[illegible]	[illegible]	
Miscellaneous:						
Claims, judgments, and private relief acts						[illegible]
Working fund, War, military			[illegible]			[illegible]
Total, military activities, exclusive of salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SALARIES AND EXPENSES						
Salaries, War Department:						
Office of Secretary of War	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Staff	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjutant General's Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Inspector General	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Judge Advocate General	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Finance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Quartermaster General	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief Signal Officer	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Air Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Surgeon General	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Engineers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Ordnance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Chemical Warfare Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Infantry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Cavalry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Field Artillery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Coast Artillery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Chaplains	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Guard Bureau, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase of compensation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds of the World War						[illegible]
Total salaries, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Printing and binding, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, salaries and expenses, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, military activities, including salaries and expenses, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

[illegible]

[illegible] Exclusive of [illegible] transferred to the Post Office Department for mail and messenger service, pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of [illegible] transferred to the Post Office Department for mail and messenger service, pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of [illegible] transferred to the Post Office Department for mail and messenger service, pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

[illegible] Exclusive of [illegible] transferred to the Post Office Department for mail and messenger service, pursuant to the provisions contained in the Reorganization Act of 1939 and Reorganization Plan No. IV.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
WAR DEPARTMENT—Continued						
CIVIL FUNCTIONS						
(Exclusive of amounts carried under General Public Works Program)						
Quartermaster Corps:						
Cemeterial expenses, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Seventy-fifth anniversary of the Battle of Gettysburg						[illegible]
Total, Quartermaster Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Signal Corps:						
Alaska Communication System	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Corps of Engineers:						
Maintenance of existing river and harbor works	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Improvement of Washington channel, D. C.				[illegible]	[illegible]	[illegible]
Maintenance and improvement of existing river and harbor works:						
Emergency expenditures (N. I. R.):						
Rivers and harbors, general						[illegible]
Missouri River						[illegible]
Dam, Fort Peck, Mont.						[illegible]
Rivers and harbors, emergency expenditures (P. W. A., act June 16, 1938)					[illegible]	[illegible]
Flood Control, emergency expenditures (N. I. R.)						[illegible]
Flood Control, emergency expenditures (P. W. A., act June 16, 1938)						[illegible]
Emergency funds for flood control on tributaries of Mississippi River	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Flood control and other construction, emergency expenditures, emergency relief						[illegible]
Working fund						[illegible]
Rivers and harbors, flood control, etc., emergency relief, rivers and harbors, general						[illegible]
Emergency relief, public buildings, parks, utilities, flood control, etc. (transfer from W. P. A.)						[illegible]
Rivers and harbors, flood control, etc., emergency relief, administrative expenses						[illegible]
Flood control, Missouri River, at or near Niobrara, Nebr.				[illegible]	[illegible]	[illegible]
Claims for damages, Act of June 5, 1920, rivers and harbor works			[illegible]		[illegible]	[illegible]
Special deposit accounts						[illegible]
Investment of funds						[illegible]
Payment of claims for travel allowances, incident to Ohio-Mississippi flood in 1937, Act of June 26, 1940						[illegible]
Maintenance and operation, Dam No. 2, Muscle Shoals, Ala.						[illegible]
Investigation and survey of canal and highway across Republic of Nicaragua					[illegible]	[illegible]
Alteration of bridges over navigable waters of the United States			[illegible]		[illegible]	
Emergency relief, flood control, general (transfer per contributions)						[illegible]
Payments to States, flood control, act of June 28, 1938						[illegible]
Surveys and mapping, strategic areas			[illegible]		[illegible]	[illegible]
Permanent appropriations:						
Maintenance and operation of dams and other improvements of navigable waters (special fund)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Corps of Engineers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:						
Refugee relief				[illegible]	[illegible]	
Judgments and claims			[illegible]			[illegible]
Damage claims (act Dec. 28, 1922)			[illegible]			[illegible]
Total, miscellaneous			[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, civil functions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, War Department exclusive of Panama Canal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
WAR DEPARTMENT—Continued						
CIVIL FUNCTIONS—Continued						
Panama Canal:						
Maintenance and operation	[illegible] $19,149,342	$22,712,000	[illegible] $26,282,667.00	$20,000,000	$23,000,000	$26,913,073.24
Sanitation, Canal Zone	1,019,000	1,024,223	1,045,300.00	1,000,000	1,000,000	971,000.26
Civil Government, Panama Canal and Canal Zone	1,351,253	1,290,077	1,282,011.65	[illegible]	1,350,000	[illegible]
Construction, additional facilities (national defense)	56,826,000	[illegible] 24,852,000	[illegible] 15,000,000.00	[illegible]	25,000,000	[illegible]
Memorial to Maj. Gen. George W. Goethals						
Repatriation of unemployed aliens						
Construction of Trans-Isthmian Highway				5,000	5,000	1,666.21
Special deposit accounts						[illegible]
Postal funds, Canal Zone						+436,344.79
Claims and judgments			[illegible]	200,000	700,000	278,442.78
Total	78,316,272	53,004,520	[illegible]	72,908,000	52,046,000	[illegible]
Adjustment to daily Treasury statement basis						+742,023.04
Total, Panama Canal	78,316,272	53,004,520	[illegible]	72,908,000	[illegible]	[illegible]
Total, War Department (exclusive of defense aid)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[illegible] Together with [illegible] contract authorization.
[illegible] Together with contract authorization of [illegible].
[illegible] Together with [illegible] contract authorization.
[illegible] Together with [illegible] contract authorization.

STATEMENT No. 2—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES—Continued

This statement includes expenditures from prior year appropriations and from allocations of prior year appropriations

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
DISTRICT OF COLUMBIA						
(See Annual Budget)						
Federal contribution	$6,000,000	$6,000,000	$6,000,000	$6,000,000	$6,000,000	$6,000,000.00
POST OFFICE DEPARTMENT						
(See Annual Budget)						
Postal deficiency and additional requirements payable from general revenues		[1] [illegible]	[illegible]		[1] $14,000,000	[illegible]

[1] Includes two proposed estimates of supplemental items amounting to approximately [illegible].

Appendix to Statement No. 2

SUMMARY OF APPROPRIATIONS AND EXPENDITURES FOR NATIONAL DEFENSE, CONTAINED IN THE FOREGOING STATEMENT

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department (military)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other:						
Executive Office of the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds appropriated to the President:						
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Selective Service System	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Maritime Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Loan Agency				[illegible]	[illegible]	[illegible]
Federal Security Agency:						
National Youth Administration		[illegible]	[illegible]		[illegible]	[illegible]
Office of Education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Health Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social Security Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Works Agency:						
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Agriculture:						
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce:						
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of the Interior:						
Bureau of Indian Affairs	[illegible]	[illegible]		[illegible]	[illegible]	
Bureau of Mines	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice:						
Federal Bureau of Investigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Labor:						
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Department of State:						
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Treasury Department:						
[illegible]			[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supplemental items				[illegible]	[illegible]	
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible footnotes]

NARRATIVE SYNOPSIS OF APPROPRIATION ESTIMATES

The synopsis of appropriation estimates has been prepared for the purpose of setting forth in summary the 1943 appropriation estimates and the comparison of such estimates with the appropriations for the fiscal year 1942 together with brief explanations of the major items of increase or decrease. More detailed information concerning each estimate will be found in the section of this Budget entitled "Estimates of Appropriations in Detail."

WITHIN-GRADE PROMOTIONS

Prior to August 1, 1941, within-grade promotions for persons under the Classification Act were not based upon any uniform policy or in accordance with any standard of procedure of equity and justice as between employees in the same agency or as between employees in different agencies. This situation was corrected by Public Law 200, approved August 1, 1941, which established an orderly and systematic method of within-grade promotions for personnel falling within the purview of the Classification Act. Its scope was further extended by Executive Order No. 8842, dated August 1, 1941, to employees whose salaries are classified under the schedules prescribed by Executive Order No. 6746 of June 21, 1934.

It is estimated that during the fiscal year 1942 a total of 223,332 employees will receive within-grade advancements. Of this number, it is estimated that 59,234 are in the District of Columbia and 164,098 are in the field. It is also estimated that 65 percent of those receiving increases under the new law will be in salary grades of $2,000 or less. Provision is made in the Budget estimates for 1943 for funds required in that fiscal year to care for promotions made during the fiscal year 1942, as well as additional promotions that under the law will accrue during the fiscal year 1943. The amounts required will be found under the detailed estimates of appropriation

LEGISLATIVE ESTABLISHMENT

The estimates of appropriations for the legislative establishment for the fiscal year 1943 total $27,770,047, a net increase of $2,434,024 over the appropriations for the fiscal year 1942.

Senate

The estimate of $4,301,404 for the United States Senate shows a net decrease of $30,500, composed of $30,000 in nonrecurring items and $500 for committee employees.

House of Representatives

For the House of Representatives the estimate is $9,256,618, a net decrease of $169,700 as compared with appropriations for the fiscal year 1942. Nonrecurring items include $50,000 for payments to dependents of deceased Congressmen. The reduction of $129,600 for contingent expenses is offset by an increase of $10,900 for salaries of officers and employees.

Legislative miscellaneous

The miscellaneous legislative group, for which the estimate is $262,940, includes the Capitol Police force, the Joint Committee on Printing, the Office of Legislative Counsel, and the cost of preparing appropriation statements. For the fiscal year 1942 there is included in the group the Committee to Investigate Federal Expenditures, for which $10,000 was appropriated. This nonrecurring item is offset by an increase of $1,450 for the Office of Legislative Counsel, making a net decrease of $8,550 from the 1942 appropriation.

Architect of the Capitol

The estimates for the Architect of the Capitol, $2,535,862, are $106,704 in excess of the appropriations for the fiscal year 1942. These increases include $3,787 for salaries for the Architect's office, and repairs, maintenance, and improvements as follows: Legislative garage, $180; Capitol power plant, $222,525; Library of Congress, $131,821. These increases were partially offset by the following decreases in maintenance costs: Capitol Building and grounds, $47,270; Senate Office Building, $65,609; House Office Building, $132,440; and Senate folding room, $3,000.

Botanic Garden

The Botanic Garden estimate of $106,557 reflects an increase of $1,320 over 1942 appropriations to cover the cost of within-grade promotions.

Library of Congress

The estimate of $4,187,156 for the Library of Congress is $280,290 in excess of the appropriations for the fiscal year 1942. Net increases appear as follows: $301,000 for salaries and expenses for the Library (exclusive of buildings), $14,000 for printing and binding, and $53,242 for Library buildings. Decreases appeared in the amounts of $39,780 for books and periodicals and $42,822 for contingent and miscellaneous expenses. Of this latter amount, $30,000 was a nonrecurring item.

Government Printing Office

The estimate of $7,497,510 for the Government Printing Office includes increases totaling $2,247,460 in excess of appropriations for the fiscal year 1942, of which $2,163,000 is for public printing and binding and $84,460 for personal services in the Office of the Superintendent of Documents.

JUDICIAL ESTABLISHMENT

The estimates for the judicial establishment for the fiscal year 1943, exclusive of trust accounts, amount to $12,748,287, an increase of $979,632 over 1942 appropriations. This increase is to provide for anticipated expansion in the business of the United States courts, extension of the Federal probation system, within-grade promotions authorized by Public Law 200, and reclassification of certain positions.

The estimates for the Supreme Court of the United States involve an increase of $12,153 for salaries of employees of the Court, printing and binding, and care of the Supreme Court Building and grounds, and a decrease of $50,000 for a nonrecurring item for preparation of rules for criminal proceedings, resulting in a net decrease of $37,847.

For the remainder of the judicial establishment, exclusive of the Administrative Office of the United States Courts, there is a net increase of $385,701, involving increases of $10,600 for repairs and improvements to the District Court Building for the District of Columbia, $27,082 for salaries and expenses of the Court of Claims,

$62,500 for salaries of circuit, district, and retired judges, $98,150 for salaries and expenses of clerks of courts, $149,400 for probation system, $74,085 for miscellaneous salaries, $44,800 for traveling expenses, and $9,535 for all other activities, resulting in a gross increase of $476,761, which is offset by decreases of $2,000 for repairs and improvements to the Court of Appeals Building for the District of Columbia and $80,000 for miscellaneous expenses.

The estimates for the Administrative Office of the United States Courts provide for increases of $28,578 for salaries and $3,140 for contingent expenses, a total increase of $31,718.

The estimates for the judicial establishment have been included in the Budget as submitted to the Bureau of the Budget without revision, pursuant to section 201 (a) of the Budget and Accounting Act and the act of August 7, 1939, providing for the administration of the United States courts.

EXECUTIVE OFFICE OF THE PRESIDENT

The White House

For the White House office, there is a net decrease of $3,750 in 1943. This consists of an increase of $1,350 for personal services, offset by a decrease of $5,100 in the appropriation for the Executive Mansion and grounds.

Bureau of the Budget

For regular activities of the Bureau of the Budget, the estimates show an increase of $367,000 above the appropriation for the fiscal year 1942. This increase is requested to strengthen still further the staff of the Bureau engaged in the consideration of estimates, in problems of administrative management, in the study of fiscal policies and programs, and in the coordination of statistical activities. For national defense activities there is an increase of $280,000 above the appropriation for the fiscal year 1942, to carry on the inspection of defense construction projects and to conduct many special studies dealing with the organization and operation of defense agencies.

National Resources Planning Board

For regular activities of the National Resources Planning Board the estimate of $708,845 is $7,455 greater than the appropriation for the fiscal year 1942, the increase representing within-grade promotions. For the planning activities of the Board in the interest of national defense the estimates show an increase of $299,705 above the appropriation for the fiscal year 1942. This will provide personnel and other expenses for continuance of studies begun during the fiscal years 1941 and 1942, for additional studies undertaken at the request of the President, and for preparation of advance plans for defense and post-defense situations, in cooperation with Federal agencies and with State, regional, and local planning agencies.

Office for Emergency Management

Appropriations of $121,515,012 for the fiscal year 1942 were made for the various agencies within the framework of the Office for Emergency Management.

The funds provided have been made available in three appropriation acts on the basis of need as the defense program assumed broader horizons. The Second Deficiency Appropriation Act, 1941, provided $36,500,000, an additional $10,000,000 was provided by the Second Supplemental National Defense Appropriation Act, 1942; and $75,015,012 was made available by the Third Supplemental National Defense Appropriation Act, 1942.

In addition to the cash appropriations above, an amount of $3,000,000 was provided by the Second Deficiency Appropriation Act, 1941, for contract authorization for the Coordinator of Inter-American Affairs.

The existing state of war will result in considerable expansion of the present functions of the Office for Emergency Management, which at this time cannot be projected into the fiscal year 1943. An estimate of the 1943 requirements will be transmitted to Congress before the close of the current fiscal year.

Office of Government Reports

For regular activities of the Office of Government Reports the estimates show an increase of $406,270 above the appropriation for the fiscal year 1942, to enable the Office of Government Reports to maintain offices in 48 States instead of the present 32 States and to provide adequate staff in Washington and the field to handle the activities related to the national defense.

Emergency funds appropriated to the President

The estimates submitted for the fiscal year 1943 include $25,000,000 to liquidate contract authorizations under the emergency funds granted to the President in the Independent Offices Appropriation Act, 1942, and provisions that the unliquidated portion of said contract authorization, together with any unobligated balance of the appropriation of $100,000,000 under this head for the fiscal year 1942, be continued available until June 30, 1943. It is to be noted that the Third Supplemental National Defense Appropriation Act, 1942, approved December 17, 1941, contained an additional appropriation of $100,000,000 under this head for 1942, to remain available until June 30, 1943.

INDEPENDENT ESTABLISHMENTS

American Battle Monuments Commission

The estimate of $50,000 for the American Battle Monuments Commission is $84,250 less than the appropriation for the fiscal year 1942. The reduction is due to the temporary discontinuance of the service in Europe.

Board of Tax Appeals

The appropriation estimates of the Board of Tax Appeals for 1943 total $582,037, which is an increase of $21,037 over 1942. This increase includes $16,500 for personal services, $3,500 for travel expenses, supplies, tax-reporting services, and contract stenographic services, and $1,037 for within-grade promotions.

Board of Investigation and Research—Transportation

No estimate is provided for the Board in the Budget for 1943.

An appropriation of $100,000 was made in the First Supplemental National Defense Appropriation Act, 1942, to inaugurate the work of the Board during the fiscal year 1942. Subsequently, an additional $246,500 was appropriated in the Third Supplemental National Defense Appropriation Act, 1942, for the completion of certain directive studies, to remain available during the fiscal year 1943 through September 18, 1942, when the Board's tenure will have expired unless extended by Presidential proclamation.

Canal Zone Biological Area

The act of July 2, 1940 (54 Stat. 724), established the Canal Zone biological area on Barro Colorado Island in Gatun Lake, C. Z., for preservation and equipment of the area for scientific observations and investigations, and authorized an annual appropriation of not to exceed $10,000 as the Federal share in the expenses of the project. The estimate of $10,000 for the fiscal year 1943 is for the purpose of carrying out the intent of the authorization act.

Civil Service Commission

The estimates of $120,346,925 for the Commission are $5,187,903 more than the appropriations made for the fiscal year 1942. Of this increase $4,346,428 is chargeable to the civil-service retirement and disability fund in accordance with the recommendations contained in the twentieth annual report of the Board of Actuaries, which report was transmitted to the Congress on June 16, 1941. Other increases are $435,017 for salaries and expenses and $13,100 for printing and binding, to provide on a full-year basis for the expansion of activities because of the increased work devolving on the Commission under the Ramspeck Act of November 26, 1940, and the Executive Order, No. 8743, of April 23, 1941, which created the Board of Legal Examiners in the Commission to provide for the development of a merit system for the recruitment, selection, appointment, promotion, and transfer of attorneys in the classified civil service; $75,000 for activities in connection with the prevention of pernicious political activities; and $1,080,946 in the appropriation for national-defense activities because of the increasing placements anticipated in the defense agencies of the Federal Government during 1943.

The above increases are offset by a decrease of $761,560, due to the nonrecurring 1942 appropriation for extension of the civil service under title I of the Ramspeck Act. The 1942 appropriation for this purpose is available through the fiscal year 1943.

Council of National Defense

In the Budget for the fiscal year 1942, an estimate of $17,850,000 was included for the Council of National Defense. Because of the rapid changes in the defense program, funds for the fiscal year 1942 were provided in the Office for Emergency Management, instead of the Council of National Defense, in the Second Deficiency Appropriation Act, 1941, and subsequent appropriation acts. For details of funds available to the Council of National Defense in the fiscal year 1941, see Office for Emergency Management.

Employees' Compensation Commission

The estimates for the Employees' Compensation Commission for the fiscal year 1943 aggregate $10,999,715, exclusive of appropriations from special funds and trust accounts, an increase of $1,652,152 over the 1942 appropriations for the same purposes. Included in the increase is $228,032 additional for salaries and expenses of the Commission and $1,250,000 additional for the regular employees' compensation payments and benefits. Both of these unusual increases are necessary because of the greatly expanded enrollment of Federal employees under the national defense program. There is also an increase of $3,500 for printing and binding.

The appropriation for compensation benefits and administrative expenses pertaining thereto, under the title "Employees' compensation fund, emergency relief," shows an increase of $500,000, in addition to which the unexpended balance of previous appropriations estimated at $1,502,000 is continued available for the fiscal year 1943.

Under the special fund appropriations for the employees' compensation fund, civil works, the appropriation provided, $137,000, is $38,000 less than the amount appropriated for 1942.

The 1943 estimate of $535,000 for the employees' compensation fund, emergency conservation work, is $140,000 less than provided for 1942.

There is a small increase of $300 indicated in the trust account for relief and rehabilitation, longshoremen's and Harbor Workers' Compensation Act.

Federal Communications Commission

The estimates of $4,091,219 for the Commission are $77,510 below the amounts appropriated for the fiscal year 1942. The decrease consists of a reduction of $15,229 in the appropriation for salaries and expenses for the regular work of the Commission under the Communications Act of 1934, $61,381 in the national defense activities due to nonrecurring items of expenditure, and $900 for printing and binding.

Federal Power Commission

The total recommended for the Federal Power Commission is $2,867,520, an increase of $286,520 over the amount appropriated for the fiscal year 1942. The increase in the appropriation for salaries and expenses is occasioned by an allowance of $24,000 to cover additional pay-roll commitments through the reclassification of a number of employees of the Commission. The remainder of the increase is to permit compliance with the act authorizing within-grade promotions. The small increase in the item for flood-control surveys is solely for within-grade promotions.

For national defense activities of the Commission $519,255 is recommended, an increase of $274,255 over the 1942 appropriation. This increase is to permit employment on a full-year basis of personnel provided for through a supplemental appropriation of $135,000 for the fiscal year 1942 on a part-time basis.

Federal Trade Commission

The estimates for the Commission total $2,302,474 which is a decrease of $57,526 below the amounts appropriated for the fiscal year 1942. Decreases of $75,000 in the salaries and expenses appropriation because of the completion of an investigation by the Commission on production cost accounting methods and $9,750 in the printing and binding appropriation, are offset by an increase in the amount of $27,224 for administrative within-grade promotions.

Foreign Service Pay Adjustment

The estimate for the fiscal year 1943 of $1,350,000 is an increase of $375,000 over the appropriation for the fiscal year 1942. This is brought about by reason of increases in the assignment of personnel to foreign countries whose currency has appreciated in relation to the American dollar.

General Accounting Office

The total of the annual estimates for the General Accounting Office for 1943 is $16,939,400, a net increase of $4,286,865. Increases totaling $5,917,871 are required to perform the increased volume of work anticipated on account of the national defense program, and $30,693 is provided for within-grade promotions. These increases are offset in part by the nonrecurring item of $1,400,000 for administrative expenses, emergency relief.

Interstate Commerce Commission

The estimates for the Commission, which amount to $9,557,800, exclusive of trust accounts, provide for an increase of $235,059 over the appropriations for the fiscal year 1942. Increases provided are: $5,900 to provide for additional inspectors for signal safety systems; $2,500 for the Bureau of Valuation for the rental of field office space occasioned by giving up office space to other offices of the Federal Government; $128,165 for the Commission's emergency work in preventing car shortages in connection with national-defense congestion, the latter fund to become immediately available; and $130,294 for administrative within-grade promotions which is properly allocated to the various bureaus of the Commission. These increases are offset by decreases of $800 in printing and binding and $31,000 under the Bureau of Motor Carriers, the latter being occasioned by nonrecurring items of expenditure.

Maritime Labor Board

No estimate is submitted for 1943 for the Maritime Labor Board. The Board was established for a period of 3 years expiring June 22, 1941. The act of June 23, 1941, extended the Board for 1 year, and $30,000 was appropriated by the First Supplemental National Defense Appropriation Act, 1942, "to be used for winding up and terminating the affairs of the Board."

National Advisory Committee for Aeronautics

The estimate for the general administrative expenses of the Committee, amounting to $9,018,328, represents an increase of $2,707,867 over the appropriations for 1942. The recommended estimate will provide for the continuance of two, and in some laboratory units three, shifts of operating personnel which were inaugurated during the current fiscal year. This will permit the necessary testing of the new military aircraft in accordance with the planned schedules of the military services.

National Archives

Estimates totaling $1,140,725, a net increase of $68,265 over the appropriations for the current fiscal year, are submitted. Additional personnel, supplies, and equipment to enable the agency to care for increased accessions and provide adequate service, particularly with reference to World War period material in great demand by defense agencies, are included in the gross increases of $95,858 which are offset by $27,335 in nonrecurring items.

National Capital Park and Planning Commission

The estimate of $900,000 for the National Capital Park and Planning Commission includes $700,000 for continuance of the program of land acquisition for the park, parkway, and playground system of the District of Columbia, as authorized by section 4 of the Capper-Cramton Act of May 29, 1930. Section 4 of the act authorizes a total appropriation of $16,000,000, of which, including the present estimate, there will have been made available $9,878,300.

The estimate also provides $200,000 for acquisition of land for the George Washington Memorial Parkway on the Virginia side of the Potomac River.

National Labor Relations Board

The estimates of the National Labor Relations Board for the fiscal year 1943, amounting to $3,771,470, provide an increase of $375,760 over the appropriations for the fiscal year 1942. The increase includes $47,920 for regular salaries of the Board, and $327,840 in the appropriation for extraordinary expenditures involved in performing duties in connection with labor disputes in industries under the national defense program.

National Mediation Board

The 1943 estimates for the National Mediation Board, which includes the National Railroad Adjustment Board, total $420,415, representing a net decrease of $31,273 under the appropriations for 1942. This comprises increases of $1,197 for the National Mediation Board, and $25,530 for salaries and expenses of the National Railroad Adjustment Board, offset by decreases of $55,000 in the appropriation for Arbitration and Emergency Boards and $3,000 in printing and binding of the Adjustment Board.

Protection of Interests of the United States in Matters Affecting Oil Lands in Former Naval Reserves

No estimate is submitted for the fiscal year 1943 as it is anticipated that final disposition of these matters will be made during the current fiscal year within the limits of the appropriation of $23,550 available.

Railroad Retirement Board

The estimate of $3,041,000 for the general expenses of the Board for administration of the Railroad Retirement Act is $100,000 less than the amount appropriated in 1942. A nonrecurring item of $80,081 in connection with the prior service records project accounts for the major portion of this decrease. The remainder is made up of decreases of $262 for salaries; $10,757 for miscellaneous expenses comprised of a decrease for rents amounting to $16,517 offset by an increase of $5,760 for transfer to the Treasury; and $17,000 for printing and binding.

For the railroad retirement appropriated account the estimate of $214,801,000 is an increase of $72,551,000 over 1942.

For the railroad unemployment insurance administration fund, the estimate of $9,500,000 represents an estimate of 10 percent of contributions under the Railroad Unemployment Insurance Act, and an estimate of balances of amounts collected on account of railroad employees under title IX of the Social Security Act and transferred to this appropriation.

Securities and Exchange Commission

The estimate of $5,440,000 for the Commission, exclusive of the trust account, is the same as the amount appropriated for the fiscal year 1942.

Selective Service System

For the operation and maintenance of the Selective Service System, there is provided the sum of $44,745,000 which is an increase of $1,245,000 over the appropriation for the fiscal year 1942.

Smithsonian Institution

Estimates for the Smithsonian Institution, including the National Gallery of Art, exceed by $22,063 the appropriations for the fiscal year 1942, which increase is made up entirely of the net cost of within-grade promotions.

Tariff Commission

In the estimates for 1943, $900,000 for general administrative expenses and $15,000 for printing and binding, there is a decrease of $5,000 below the amounts appropriated for 1942.

The Alley Dwelling Authority

The Authority contemplates continuing its slum-clearance program under the United States Housing Act of 1937, as amended, and has already approved loan contracts totaling $15,572,000. These loan contracts cover 9 projects, 7 for Negro, and 2 for white occupancy, and will provide in all more than 2,700 new dwelling units.

The Authority will continue its management of completed projects, receipts from which in 1943 are expected to total some $700,000. In addition The Alley Dwelling Authority, acting as agent for the Federal Works Agency will manage three defense housing projects now under construction in the District of Columbia, two of these projects being constructed by The Alley Dwelling Authority, and the third by The United States Housing Authority.

United States Maritime Commission

The estimates for the Maritime Commission for the fiscal year 1943 total $980,380,000, of which $980,080,000 is for the construction fund and $300,000 for State marine schools. The 1943 estimates provide a net increase of $121,540,000 over the amounts appropriated for 1942 due primarily to the necessity for making progress payments on a considerably greater number of ships under construction. Provision is also made for an increase of contract authorizations for ship construction in the amount of $90,000,000.

FEDERAL LOAN AGENCY

The Federal Loan Agency was created under authority of the Reorganization Act of 1939 to supervise and coordinate the functions of the Electric Home and Farm Authority, Export-Import Bank of Washington, Federal Home Loan Bank Board, Federal Housing Administration, Federal Savings and Loan Insurance Corporation, Home Owners' Loan Corporation, and the Reconstruction Finance Corporation with its subsidiary corporations.

The funds of the Federal Loan Agency are allocated to it from the agencies which it supervises. The estimate of $250,000 for administrative expenses for the Federal Loan Agency for the fiscal year 1943 is $50,000 more than the amount made available for 1942. The amount recommended is to provide for increased supervision and coordination of these agencies.

Electric Home and Farm Authority

The estimate of $402,150 for the administrative expenses of the Electric Home and Farm Authority for the fiscal year 1943 is $197,850 less than the amount made available for 1942. The decrease is attributable to a reduced volume of business estimated for 1943 and a reduction in the number of outstanding accounts.

Export-Import Bank of Washington

The estimate of $270,535 for the administrative expenses of the Export-Import Bank of Washington for the fiscal year 1943 is $50,535 more than the amount made available in 1942. The operations of the bank have continued to increase and it is anticipated that loans and commitments will aggregate approximately $600,000,000 by the end of the fiscal year 1943.

Federal Home Loan Bank Board

The estimate of $1,750,938 for the administrative expenses of the Federal Home Loan Bank Board for the fiscal year 1943 is $250,938 in excess of the amount made available in 1942. The Federal home loan bank system has increased both in assets and membership; consequently, it is necessary that the Board furnish increased supervision and guidance to the Federal Savings and Loan Insurance Corporation and perform additional examinations in the field.

Federal Housing Administration

The estimate of $15,043,340 for the administrative expenses of the Federal Housing Administration for the fiscal year 1943 is $299,800 more than the amount made available for 1942. Of the increase recommended, $153,343 is to provide for administrative promotions under the Ramspeck Act. A decrease effected because of the expiration on June 30, 1942, of the title VI insurance activity is offset by an increase in activities under titles I and II.

The provisions of title I, and the provisions of title II relating to the insurance of mortgages on existing structures which would have expired on June 30, 1941, were extended to June 30, 1943, and June 30, 1944, respectively.

The amount included in the 1943 estimates for the renovation and modernization loans and insurance fund, which is available only for the payment of losses under title I insurance, is $8,000,000, of which $4,000,000 is to be obtained from funds of the Reconstruction Finance Corporation and $4,000,000 from title I funds of the Federal Housing Administration. The amount recommended is $1,410,000 less than the amount made available in 1942. Of the $9,410,000 made available for 1942, $2,410,000 is payable from title I funds of the Federal Housing Administration and $7,000,000 from funds allotted from the Reconstruction Finance Corporation.

Federal Savings and Loan Insurance Corporation

The estimate of $450,445 for the administrative expenses of the Federal Savings and Loan Insurance Corporation for the fiscal year 1943 is $60,509 more than the amount made available in 1942. The amount recommended is to provide for supervision of the steadily increasing number of insured institutions and also for supervision of the rehabilitation or liquidation of an increasing number of problem institutions.

Home Owners' Loan Corporation

The estimate of $15,153,712 for the administrative expenses of the Home Owners' Loan Corporation for the fiscal year 1943 is $1,240,288 less than the amount made available in 1942. Since June 12, 1936, this Corporation has been in the process of liquidating its assets, its operations being limited to the collection of outstanding loans and the management and disposal of the real estate it has acquired through foreclosure. During the fiscal year 1941 there was a substantial reduction in the number of properties on hand, together with a downward trend in the number of foreclosures and an improvement in the condition of outstanding accounts. This trend is continuing in the current fiscal year and is expected to continue through 1943.

Reconstruction Finance Corporation

The estimate of $10,234,292 for the administrative expenses of the Reconstruction Finance Corporation and The RFC Mortgage Company for the fiscal year 1943 is $444,012 in excess of that made available in 1942.

The Corporation is authorized by the act approved June 25, 1940, to make loans to corporations for defense purposes or to create corporations for the purpose of engaging in defense activities. Pursuant to this authority the Corporation created the Defense Homes Corporation, Defense Plant Corporation, Defense Supplies Corporation, Metals Reserve Company, and the Rubber Reserve Company. These subsidiary corporations are actively engaged in acquiring strategic and critical materials and in making loans for building or expanding defense plants.

The operations of the Corporation are steadily increasing. Since inception to October 31, 1941, total authorizations have aggregated $16,669,000,000 and disbursements have amounted to $9,859,000,000. Commitments outstanding at that date totaled $4,204,000,000.

FEDERAL SECURITY AGENCY

The estimates for the Federal Security Agency for the fiscal year 1943 amount to $709,904,094, exclusive of trust accounts. This represents a net decrease of $208,192,492 from the amounts appropriated for the various constituent agencies for 1942.

Specific recommendations for the Civilian Conservation Corps and the National Youth Administration are not included in the Budget at this time. This omission accounts for a decrease of $398,727,000 below the 1942 appropriations for the Federal Security Agency, of which $246,900,000 is due to the Civilian Conservation Corps and $151,707,000 is due to the National Youth Administration. A decrease of $21,000 is shown for Howard University due to a nonrecurring item of expenditure.

The remaining activities of the Agency show a net increase of $130,556,508, of which $44,562,223 is for defense activities and $85,993,885 is for regular activities.

The items of increase and decrease are distributed through the various units of the Federal Security Agency as follows:

The estimate of $1,702,800 for the Office of the Administrator represents an increase of $177,998: $44,403 for the Administrator's immediate office, $38,037 for personnel management and supervision, $47,450 for the chief clerk's office, $31,498 for general counsel, and $16,500 for miscellaneous expenses.

The estimate of $2,098,104 for travel for 1943 consists of $1,275,000 appropriated in this appropriation in 1942 and $812,220 as appropriated to constituent units of the Agency in 1942 and transferred to this appropriation in 1943 minus a net decrease of $521,116. The net decrease is made up of increases for the Office of the Administrator, $1,084; for the Office of Education, $8,840; for the Public Health Service, $40,500; offset by decreases of $31,140 for the Social Security Board and $551,000 for the National Youth Administration.

The estimate of $1,047,500 for printing and binding is for all requirements of the constituent parts of the Agency for this purpose except the Civilian Conservation Corps, the eleemosynary institutions, and for defense purposes. It consists of $1,000,000 appropriated to this appropriation title in 1942, plus $71,750 appropriated to organizations in the Agency in 1942 and transferred to this appropriation in 1943, minus a net decrease of $23,250. This net decrease comprises increases of $2,320 for the Office of the Administrator, of $9,500 for the Office of Education, of $5,500 for the Food and Drug Administration, of $42,500 for the Public Health Service, and $990 for St. Elizabeths Hospital; and a decrease of $84,163 for the Social Security Board.

For the Columbia Institution for the Deaf the estimate of $158,000 represents an increase of $26,000 to provide for: One new instructor at $2,000, salary increases amounting to $3,100, the purchase of $4,000 worth of new textbooks, new boilers at $14,000, and $2,900 required owing to increased prices of food and supplies.

The estimate of $2,482,090 for the Food and Drug Administration represents an increase of $41,095 for salary increases under the Ramspeck Act.

The estimates for Freedmen's Hospital amount to $754,310, an increase of $47,303 over the 1942 appropriations. This increased amount is necessary to permit the full utilization of the bed capacity of this institution to meet growing needs. For "Salaries," the increase of $46,195 will provide for the full year staffing of all units of the hospital together with certain adjustments in the salaries of existing personnel, including promotions. For "Miscellaneous expenses," a net increase of only $1,110 over the 1942 appropriation is made possible by the curtailment of expenditures in other categories to offset necessary increases to meet rising costs of commodities.

The estimate of $764,980 for Howard University shows a decrease of $21,000 because of nonrecurring items.

The estimate of $170,920,300 for the Office of Education represents an increase of $42,723,385 of which $42,318,000 is for defense training and $405,384 is for regular activities including grants to the States. The net increase for regular activities is composed of increases of $16,762 for salaries for the Office of Education, $770 for general expenses, $27,500 for the creation of a Forum Advisory Service, $400,000 for further development of vocational education, $150,000 for grants to States for cooperative rehabilitation of persons disabled in industry, a decrease of $500 for cooperative vocational rehabilitation, District of Columbia, and apparent decreases of $60,748 for salaries and expenses, vocational education, and $19,160 for salaries and expenses, vocational rehabilitation. These latter two decreases are made up of decreases amounting to $63,702 and $19,950, respectively, for traveling expenses and for printing and binding appropriated for in 1942 in those appropriations but now provided for in central appropriations, and of increases for salary adjustments amounting to $3,253 and $800, respectively. A further decrease of $10,000 results from expiration of the appropriation for study of higher education of Negroes.

The $42,318,000 net increase for defense training comprises increases of $41,800,000 for vocational courses of less than college grade, $12,500,000 for short courses of college grade, and $218,000 for salaries and expenses in connection with this work, offset by decreases of $2,200,000 for the acquisition of equipment and of $10,000,000 for vocational courses for young people employed on regular work projects of the National Youth Administration.

The estimate of $41,147,220 for the Public Health Service represents a net increase of $3,595,762 over the

total of the amounts appropriated for 1942. Defense activities account for $1,289,000 of the increase and regular activities for $2,306,762.

Estimates of appropriations for the Public Health Service for 1943 have been placed, so far as basic law will permit, on a functional basis. In doing this the following appropriation titles have been abandoned: "Pay of acting assistant surgeons," "Pay of other employees," "Control of biologic products," and "Maintenance, National Institute of Health." A new appropriation, "Salaries and expenses, National Institute of Health," has been introduced. Numerous transfers have been made among the remaining and new appropriations. Comments following regarding changes between the 1942 and 1943 amounts are on the basis of adjusted 1942 figures.

The net increase for regular activities is made up of the following increases: $88,351 for salaries, Office of the Surgeon General; $49,500 for miscellaneous expenses; $90,890 for pay, etc., commissioned officers, including $49,370 for within-grade promotions, $19,405 for waiting orders pay, $9,474 for 3 commissioned officers, State Relations Division, and $12,693 for 4 assistant dental surgeons for service to increased Coast Guard personnel; $385,704 for pay of personnel and maintenance of hospitals; $18,384 for foreign quarantine service; $1,929,743 for expenses, Division of Venereal Diseases; and $291,020 for salaries and expenses, National Institute of Health. This total increase is partially offset by the following decreases: $181,709 for preventing the spread of epidemic diseases; $1,000 for interstate quarantine service; $227,286 for expenses, Division of Mental Hygiene, made possible by the decline in illegal narcotic drug traffic; $246,000 for disease and sanitation investigations; and $30,476 for maintenance, National Cancer Institute.

The increase for defense activity comprises $489,000 for emergency health and sanitation activities and $800,000 for nurse training.

The estimate of $1,418,300 for St. Elizabeths Hospital represents an increase of $135,665 over the appropriations for 1942. The increase is to provide for additional patient load.

The estimates for the Social Security Board for 1943 amount to $529,207,270, a net increase of $82,439,825 over the appropriation for 1942. Regular activities account for $82,484,600 of this increase, and defense activities for $955,225. Grants to States account for $81,710,000 of the increase for regular activities, leaving $774,600 for salaries and expenses.

The net increase for regular activities is made up of the following increases: $550,000 for salaries for the Bureau of Old-Age and Survivors' Insurance; an apparent increase of $163,500 for salaries, Bureau of Public Assistance, which after adjustment for transfers and for promotion allowances results in a net increase of $9,087; $59,000,000 for grants to the States for old-age assistance; $12,000,000 for grants to the States for aid to dependent children; $11,000,000 for grants to the States for unemployment compensation administration; $16,740 for salaries, Bureau of Employment Security; and $63,500 for miscellaneous expenses. Offsetting these increases are an apparent decrease of $110,200 for salaries, offices of the Board, which after adjustment for transfers resolves to a net increase of $51,803; and a decrease of $290,000 for grants to the States for aid to the blind.

The increase for defense activities consists of one item, $955,225 for selecting, testing, and placement, defense workers.

Trust accounts.—The 1943 estimates totaling $254,-880 represent a net decrease of $20,020,781 from 1942. Elimination of trust accounts for the Civilian Conservation Corps accounts for a decrease of $20,020,000. Decreases of $15,781 are estimated in Public Health Service trust accounts, and $14,861 in the National Institute of Health gift fund, partially offset by an increase of $1,070 in personal funds and earnings of inmates of narcotic farms. A net increase of $18,000 is estimated for St. Elizabeths Hospital trust accounts, consisting of an increase of $23,000 in personal funds of patients, offset by a decrease of $5,000 in pension money.

FEDERAL WORKS AGENCY

Exclusive of items in the General Public Works Program, the 1943 estimates for the Federal Works Agency provide for the Office of the Administrator $350,000, an increase of $28,000 over the amount appropriated in 1942. This increase provides for within-grade promotions, under the provisions of Public Law 200 and Executive Order No. 8842, $2,000; for transfers from constituent agencies, $10,000; for public works planning, $11,000; and to strengthen the organization and provide necessary additional funds for other obligations in 1943, approximately $15,000.

For the Public Buildings Administration, $25,504,410 is recommended, a net increase of $2,301,405 over 1942 appropriations. Within-grade promotions under the provisions of Public Law 200 and Executive Order No. 8842 will require $333,750 of the proposed increase. An increase of $352,020 in general administrative expenses has been recommended to provide an organization that can adequately perform the required inspection of public buildings during a period when new construction and major repairs have been reduced to a minimum. An increase of $1,719,100 is recommended for rent, operation, maintenance, repair, and protection of rented or Federal-owned space inside the District of Columbia, and $84,635 for operation, protection, and maintenance of space outside the District of Columbia. There is an additional increase of $218,000 recommended to meet additional labor costs and $50,000 for decorations of buildings outside the District of Columbia, offset by a decrease of $457,000 for major repairs.

An amount of $75,000 is recommended for administrative expenses of the Public Works Administration from funds available to the Administration. This is a decrease of $545,000 under 1942. The work of this agency should be completed by the end of the fiscal year 1943.

For the United States Housing Authority $4,368,430 is provided from funds of the Authority for administrative expenses. This is an increase of $198,430 over 1942. Of this increase $71,430 will be required for within-grade promotions and $127,000 is for additional administrative expenses due to an increased program. For annual contributions $17,000,000 is provided from Treasury funds. It is estimated that a balance of $2,000,000 of the 1942 appropriation will be available for annual contribution payments expected to reach $19,000,000 in 1943.

No defense estimate for the Public Roads Administration was provided in 1943. In 1942 $5,000,000 was appropriated for flight strips and $74,000,000 for access roads. In addition, a contract authorization of $80,-000,000 was granted for access roads for which no 1943 estimate is submitted.

VETERANS' ADMINISTRATION

The estimates for the Veterans' Administration, exclusive of trust funds and construction projects included in the General Public Works Program, amount to $586,-

638,086, a decrease of $9,157,199 from appropriations for the fiscal year 1942.

An amount of $110,909,088, representing an increase of $5,540,051 over appropriations for the fiscal year 1942, has been included under "Salaries and expenses" to provide for all expenses of administering and operating the central office in Washington, regional offices, hospital and domiciliary facilities, and other field activities of the Veterans' Administration. This increase has been found necessary to care for an increased number of beneficiaries in veterans' facilities, to meet the rising cost of commodities, to permit adjustments in salaries and within-grade promotions of employees, and to provide for additional insurance activities in connection with the expansion of the armed forces.

For "Printing and binding," "Army and Navy pensions," and "Military and naval insurance" decreases from the 1942 appropriations in the amount of $0,250, $8,597,000, and $3,119,000, respectively, are reflected in these estimates. No amounts are included for "Adjusted-service and dependent pay" and "Adjusted-service certificate appropriated fund," as funds now available for these purposes will be sufficient to meet the obligations arising in the fiscal year 1943. This represents further decreases from appropriations for 1942 amounting to $10,485,000. An increase of $7,770,000 for "National Service Life Insurance" is necessary to meet the additional obligations arising from the extra hazards of military or naval service.

Under trust funds, there is an increase of $14,500,000, due to increased activities under the "National Service Life Insurance trust fund." The obligations anticipated under other trust accounts reflect decreases amounting to $535,000.

GENERAL PUBLIC WORKS PROGRAM

The estimates for the General Public Works Program for 1943 total $511,646,876, a decrease of $204,742,565 from 1942 appropriations. The estimate for contract authorizations in 1943 is $671,000, a decrease of $26,796,500 from the 1942 authorizations. While the General Public Works Program excludes items directly connected with the military part of the national defense program, the great preponderance of the items included are recommended as essential to the national defense program, such as power facilities and defense connected highways. Estimates for military connected items of the national defense program such as construction of naval vessels, military posts, etc., are provided elsewhere in the Budget.

National Advisory Committee for Aeronautics, Public Works

The estimate totaling $6,000,000 recommended for 1943 includes $3,000,000 for continuing the construction of the Ames Aeronautical Laboratory authorized in the Third Deficiency Act, fiscal year 1939; and $3,000,000 for the continued construction of the Aircraft Engine Research Laboratory at Cleveland, Ohio, which was authorized in the First Supplemental National Defense Appropriation Act, 1941.

Tennessee Valley Authority, Public Works

There is included in the 1943 Budget $130,100,000 under the above heading, or $30,700,000 less than 1942 appropriations. The 1943 estimate is required to carry forward the national defense power programs and to accelerate the construction of projects under the normal program in order to meet as quickly as possible power demands. A relatively small amount of the funds for 1943 will be used for nondefense purposes, and these have been limited to the minimum necessary to preserve the results of previous investments.

The financing of the Authority's program is not limited to annual appropriations. Other funds are derived from power revenues, the sale of fertilizer, proceeds of bond sales, unappropriated balances of earlier appropriations, and miscellaneous receipts. A more extended statement of the Authority's operations and means of financing appears in the Annexed Budget.

Federal Works Agency, Public Works

The estimates for 1943 for public works under the Federal Works Agency total $91,000,000, a reduction of $69,720,000 under 1942. Included in the 1943 estimates is $88,500,000 for the Public Roads Administration, a net decrease of $37,500,000 from 1942. This decrease results from an effort to restrict as far as possible the construction of highways to those immediately essential to the national defense. The following tabulation shows the amounts recommended for 1943 and the 1942 appropriations therefor:

Classification	Appropriation 1942	Amount recommended in 1943 Budget
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]

An item of $2,500,000 is included for the Public Buildings Administration, a decrease of $32,220,000 from 1942. The decrease is accounted for mainly by supplemental appropriations in 1942 for public buildings to supply office space required in connection with defense activities. The $2,500,000 for 1943 includes $2,000,000 for continuation of the acquisition of site and construction of a building for the General Accounting Office, and $500,000 for a site for the Army Medical Library and Museum.

It is estimated that the $2,000,000 for the General Accounting Office will substantially complete this building. Under a limit of cost of $9,850,000, a total of $6,002,000 has been appropriated. The $500,000 for the Army Medical Library and Museum is under a limit of cost of $4,750,000 for a site and construction of a building.

Veterans' Administration, Public Works

The amount included for hospital and domiciliary facilities is $4,337,000, an increase of $1,037,000 over 1942 appropriations. This estimate provides funds for a new facility in the Pennsylvania area; additional beds at Marion, Ill., and Dearborn, Mich.; plans and preparation of a site for a new facility at Saratoga Springs, N. Y.; and such major reconditioning, replacements, and alterations as are necessary at existing facilities.

Department of Agriculture, Public Works

The only item in the Department of Agriculture appropriation estimates for public works is $6,500,000 for national forest roads and trails, a decrease of $3,400,142 under 1942, accounted for by a proposed curtailment in the construction program. This estimate will leave an

unappropriated balance of $4,519,855 in the 1943 authorization of $10,000,000, provided in the act of September 5, 1940.

Department of the Interior, Public Works

The estimates for 1943 for public works under the Department of the Interior aggregate $110,346,873, a decrease of $61,971,530 below the 1942 appropriations. All items in the public-works program have been studied closely and the recommendations made are principally for projects which have a definite national defense significance in furnishing additional electric power, completion of high priority projects under way, or meeting obligations of the current fiscal year in 1943.

Public-works items of the Department compared with the 1942 appropriations and the estimates for 1943 are listed below:

Bureau	1942	1943
Bonneville Power Administration	[illegible]	[illegible]
Bureau of Indian Affairs	[illegible]	2,102,275
Bureau of Reclamation	[illegible]	[illegible]
National Park Service	[illegible]	[illegible]
Total	[illegible]	[illegible]

The amount recommended for the Bonneville Power Administration is necessary for the continuation of construction of transmission facilities required for serving existing and prospective national defense industries. The original appropriation for 1942 under this item has been augmented by two supplemental appropriations during the current fiscal year to meet the growing demands for power in this area and to provide for the placing of orders for equipment and materials which require a long period of time for their manufacture, delivery, and installation.

The amount recommended for the Bureau of Indian Affairs is $2,102,275, a net decrease of $4,344,020 below the 1942 appropriation. The principal decrease of $1,508,950 is in the item for the construction of irrigation systems on Indian reservations, the large items of decrease being for the Colorado River project, Arizona; Flathead project, Montana; and Navajo, Arizona and New Mexico projects where funds are provided only for completing contract requirements for construction now under way.

For the construction or major repairs of buildings and utilities there is a decrease of $1,510,180. The amount recommended, $393,275, is for the most urgent and essential items of construction and repair, including final payment on the Tacoma, Wash., hospital and sanatorium.

A decrease of $1,250,000 is recommended for road construction on Indian reservations which leaves a balance of $1,200,000 for 1943. A larger amount for this item would normally be desirable since this type of work affords relief to Indians who otherwise would require gratuities or other means of support.

The estimates for the Bureau of Reclamation total $90,885,000, or $8,782,000 less than the total appropriation for 1942. The estimates contemplate an expenditure of $834,000 from the reclamation fund and $90,051,000 from the general fund of the Treasury. The amount recommended is for the continuation of construction on power projects essential to national defense, to meet obligations incurred during the current fiscal year and for completion of projects which are necessary in preventing losses of construction works already under way. The major expenditures contemplated are for the Central Valley project, California; Grand Coulee project, Washington; Boulder Dam project, Nevada; and Colorado-Big Thompson, Colorado; all of which are regarded urgent for preventing power deficiencies in the areas which they will serve. There are other items of increase or decrease, depending upon how essential are the requirements of the respective projects.

Work on the Central Valley project contemplates continuation of construction on the Shasta Dam which will be about 92 percent completed at the end of 1943. Work in the power plant will consist of placing penstocks and installing electrical machinery. It is expected that the first four 75,000 kilowatt generating units will be completed by the end of the calendar year 1943. Work will be continued on the Keswick Dam and power plant and the construction of transmission facilities will also be continued during the year. Work will begin on the construction of the Antioch steam plant. It is proposed to complete construction on the Friant Dam.

The work on the Grand Coulee Dam project consists primarily of the installation of additional generating capacity and power-plant construction for furnishing power to the Bonneville Power Administration. The work on the Boulder Canyon project is mainly for installing additional generating equipment to supply power for the new magnesium plant located in the vicinity of Las Vegas, Nev.

The estimate recommended for the National Park Service is $909,000, or $8,736,400 below the 1942 appropriations. The roads and trails item has been reduced from $3,000,000 to $200,000. New construction on the Blue Ridge, Natchez Trace, and George Washington Memorial Parkways has been reduced from $6,000,000 to $300,000, and the item for physical improvements has been reduced from $340,000 to $109,000. The amount recommended is considered essential for the most urgent items under the public works program.

Department of Justice, Public Works

The estimates for public works under the Department of Justice for the fiscal year 1943 total $890,000, an increase of $43,000 over appropriations for the fiscal year 1942.

The 1943 estimates include $90,000 for construction and repair at the United States Penitentiary, McNeil Island, Wash., of which $30,000 is for extension of existing facilities and $60,000 for continuing the development of the island area; and $800,000 for extension or improvement of existing facilities at other penal and correctional institutions.

Department of State, Public Works

The estimates of public works appropriations of the Department of State for the fiscal year 1943 amount to $1,273,000, a decrease of $508,500 from the 1942 appropriations.

The 1943 estimates provide $214,000 for public buildings for diplomatic and consular establishments abroad, a decrease of $217,000. The principal building projects to be constructed in 1943 will be located in the other American republics and Australia. The estimates provide $950,000 for continuing construction of the Lower Rio Grande flood-control project, the same amount that was appropriated for 1942. An estimate of $60,000 is included for the construction of the United States portion of the Douglas-Agua Prieta sanitation project at Douglas, Ariz.

War Department, Public Works

There is included a total of $610,450,000 for public works of the civil functions of the War Department, a net decrease of $45,281,925 from the 1942 appropriation. No amount is carried under this head for military activities for 1943 since military construction is currently limited to temporary structures directly connected with the immediate national defense program.

There is included in the amount for civil functions $20,620,000, a decrease of $7,230,000 in the amount of the 1942 appropriation, for the prosecution of works for improvement of rivers and harbors. The sum of $63,685,000, a net decrease of $5,095,000 from 1942 appropriations, is included for prosecuting work for flood control on various rivers and waterways authorized under the Flood Control Act of June 22, 1936, as amended and supplemented. This amount includes $500,000 for transfer to and expenditure by the Department of Agriculture for continuing preliminary examinations and surveys for run-off and water-flow retardation and soil-erosion prevention on the watersheds of flood-control projects. The net decrease reflects a decrease of $15,025,000 for general flood-control works exclusive of hydroelectric power projects related to the defense power program and an increase of $9,930,000 for the national defense hydroelectric power projects of the flood-control program.

In the total for War Department civil functions public works there are also included the sums of $30,000,000 for continuing flood-control work on the Mississippi River and tributaries, an increase of $8,000,000 over the 1942 appropriation; $1,000,000 for continuing flood-control work on the Sacramento River, Calif., an increase of $601,675 over the amount appropriated in 1942; and $4,100,000 for completing the construction of a powerhouse and installation of 10 hydroelectric generating units at Bonneville Dam, a decrease of $3,064,000 in the amount appropriated in 1942.

The net deviation in this entire category also reflects decreases of $1,845,000 for the hydroelectric plant at Fort Peck Dam, Mont., and $25,000,000 for an office building and appurtenances in Arlington County, Va.

DEPARTMENT OF AGRICULTURE

The estimates of direct appropriation for the Department of Agriculture for the fiscal year 1943, exclusive of public-works projects and trust accounts, amount to $611,223,924, a decrease of $376,222,849 from the 1942 direct appropriation. Reappropriations of unobligated balances under various appropriations and of collections of principal and interest on Farm Credit Administration loans are contemplated for 1943, and appropriation language submitted would give the Secretary contract authority for full parity payments. The principal items of increase and decrease are accounted for as follows:

The Offices of the Secretary, Solicitor, and Information, the Library, and the Bureau of Agricultural Economics are financed largely by transfers from other appropriations, supplemented by direct appropriations. In the 1942 appropriation act amounts of transfers to the Office of the Solicitor and to the Bureau of Agricultural Economics were restricted by appropriate language. In the 1943 Budget, restrictions of transfers have been extended to the Office of the Secretary, the Office of Information, and the Library. A total net increase of $384,512 for 1943 in direct appropriations for these five units is indicated, but this increase is offset by decreases in authorized transfers aggregating $1,353,605, or a net decrease in available funds for these units of the Department of $969,093. This amount is made up of decreases as follows: Office of the Secretary, $157,891; Office of the Solicitor, $315,609; Library, $2,385; Office of Information, $147,212; and Bureau of Agricultural Economics, $305,996.

Under the Office of Experiment Stations the decrease of $454,630 is comprised of a decrease in the subappropriation, "Title I, Bankhead-Jones Act," of $463,700 and increases of $1,960 for "Administration of grants to States and coordination of research," and $7,110 for "Insular experiment stations."

The special research fund was decreased by $86,300, the decrease being applied to the funds available to the Secretary for special research projects.

The net decrease of $355,698 in the Extension Service is accounted for by decreases of $342,000 in extension work, act of April 24, 1939, and $40,000 in extension information, and by increases of $28,000 for Puerto Rico, $32 for Alaska, and $8,270 for administrative promotions.

In the Bureau of Animal Industry, a decrease in the direct appropriation of $796,517 is indicated, but taking into consideration reappropriated balances, there is a net decrease of only $96,517 in available funds. Decreases in funds for various activities totaling $391,488, and increases of $50,974 for "Inspection and quarantine," $241,097 for "Meat inspection," $2,701 for "Virus-Serum-Toxin Act," and $199 for "General administrative expenses" account for the net decrease of $96,517 in availability of funds.

Under the Bureau of Dairy Industry, there is a net increase of $26,280. This is accounted for principally by increases for dairy-land improvement work and within-grade promotions.

For the Bureau of Plant Industry a decrease of $354,140 is accounted for by general reductions in amounts allowed for research activities.

The net decrease of $2,723,293 for the Forest Service is made up of decreases of $1,100,000 in emergency forest-fire control and $1,759,138 in forest-land acquisition (no provision being made for new purchases of land for this purpose), and increases of $75,000 for "Forestry cooperation" and $59,873 for "Salaries and expenses."

Administrative promotions account for the increase of $10,218 under the Bureau of Agricultural Chemistry and Engineering.

While $144,000 was provided for emergency dehydration investigations by the Second Supplemental National Defense Appropriation Act, 1942, no funds for this purpose were requested for 1943.

Under the Bureau of Entomology and Plant Quarantine, research activities and general administrative expenses were curtailed to the extent of $247,035 and increases totaling $294,190 were allowed for control and regulatory work such as gypsy and brown-tail moth control, Dutch elm disease, and phony peach and peach mosaic eradication, barberry eradication, and foreign-plant quarantines, resulting in a net increase of $46,255 for the bureau.

An increase of $682,400 was allowed for white pine blister-rust control.

Under the Agricultural Marketing Service the net increase of $281,297 is composed of $77,664 for administrative promotions, $250,000 for gathering farm-labor statistics, and $63,121 for regulatory work required by law, offset by decreases in research and other bureau activities totaling $109,488.

The increase of $12,360 for the Bureau of Home Economics is made up of $8,955 for nutrition studies and $3,405 for administrative promotions.

In the estimate for the Soil Conservation Service there is a decrease of $3,998,905. For conservation and use of agricultural land resources, there is a decrease of $40,388,671. No appropriation estimate for parity payments has been included in the 1943 Budget, but appropriation language submitted would give the Secretary contract authority to make full parity payments.

The annual appropriation for the disposal of surplus commodities is eliminated for 1943. The resulting decrease of $125,150,000 is partially offset by an estimated increase of $44,270,411 in the permanent appropriation, "Exportation and domestic consumption of agricultural commodities", the purposes of the two appropriations being the same.

The increase of $708,300 for the Federal Crop Insurance Corporation is to cover expenses incident to the addition of cotton to the insurance program.

For the farm-tenancy loan program authorized by title I of the Bankhead-Jones Act, there is a decrease of $10,000,000 in the amount of loans authorized to be obtained from the Reconstruction Finance Corporation and an increase of $11,352 in administrative promotions under the subappropriation "Salaries and expenses."

For liquidation and management of resettlement projects, the estimates provide a decrease of $247,453. A trust account for payments in lieu of taxes and for operation and maintenance of resettlement projects is available partly to offset this decrease.

There is a decrease of $1,026,837 in the appropriation estimate for land utilization and retirement of submarginal land by reason of the proposed curtailment in the land-acquisition program.

For loans, grants, and rural rehabilitation, the direct appropriation estimate is decreased by $15,050,443 and the authority to borrow from the Reconstruction Finance Corporation is decreased by $45,000,000 due to improved economic conditions.

There is a decrease of $297,415 in the direct appropriation estimate for water facilities, arid and semiarid areas, but the decreased allowance will be supplemented by funds made available for rural rehabilitation.

The $1,000,000 for orchard rehabilitation, Department of Agriculture, provided by a supplemental appropriation act, was a special item in 1942 and no funds for this purpose were requested for 1943.

For the Rural Electrification Administration there are decreases of $248,377 in salaries and expenses and of $90,000,000 in authorized loans from the Reconstruction Finance Corporation in view of the anticipated curtailment of rural electrification activities because of priorities on materials.

The appropriation estimate for Beltsville Research Center is increased by $7,000 to cover administrative promotions and necessary fund-maintenance work.

While there is a decrease of $719,360 in the direct appropriation estimate for the Farm Credit Administration, there will be an actual increase in availability of funds for 1943 of $180,681, taking into consideration reappropriated balances and reimbursable funds.

Salaries and expenses of the Federal Farm Mortgage Corporation are increased by $700,000 for 1943, but such expenditures are appropriated from funds of the Corporation and do not involve funds of the Treasury.

Under the classification "Trust accounts" there is a net decrease of $51,609,259, principally accounted for by decreases in State Rural Rehabilitation Corporation funds under the Farm Security Administration, and in redemption of order stamps, Surplus Marketing Administration.

DEPARTMENT OF COMMERCE

The total amount of the estimates for 1943, exclusive of trust funds, is $82,051,063. The amount is $177,695,143 less than the total of appropriations for the Department for the fiscal year 1942, exclusive of public works. The major items of decrease are in the estimates for the Office of the Administrator of Civil Aeronautics and for the Bureau of the Census.

The net increase under the Office of the Secretary is $159,095. An increase of $27,695 in the salaries item is recommended for within-grade promotions and for additional employees in several units of the Secretary's office.

All expenses of the Bureau of the Census during the decennial census period ending December 31, 1942, are payable from the appropriation for expenses of the Sixteenth Census. The estimates contemplate resumption on January 1, 1943, of payment of contingent, traveling, and printing and binding expenses of the Bureau of the Census from general department appropriations for these purposes.

For traveling expenses of the Department, the major items of increase are $30,000 for travel of Census Bureau personnel during the last half-year, and $19,850 for travel of additional inspectors of the Bureau of Marine Inspection and Navigation incidental to the expanded shipbuilding program.

The principal increases in the estimate for printing and binding are $60,000 for resumption of payments from this appropriation for such services for the Bureau of the Census in the last half-year, and $32,000 for the first year of a 5-year program for publication of a decennial climatic summary of the United States by the Weather Bureau.

A decrease of $30,000 is contemplated by the estimate for the National Inventors Council Service Staff, and a substantial saving is anticipated in the current-year appropriation for this staff.

For the Bureau of the Census, the amount recommended for expenses of the Sixteenth Census is $3,561,000 less than the current appropriation. The estimate contemplates completion of the decennial census by December 31, 1942, and therefore covers only the first 6 months of the fiscal year.

An increase of $440,140 for age and citizenship certification results from consolidation of these two classes of certification, the cost of citizenship certification in the current year being borne by the appropriation for expenses of the Sixteenth Census.

A new item of appropriation for salaries and expenses of the Bureau of the Census, for which $1,067,000 is recommended for the last half-year, is for the regular current activities of the Bureau following completion of the Sixteenth Census, and a new item of $28,000 for licensed exports statistics is for special statistical tabulations for defense purposes.

For the Office of the Administrator of Civil Aeronautics, $19,191,401 is recommended. This represents a reduction from the total 1942 appropriation of $175,881,280, of which $159,593,050 is due to the omission of an estimate for the development of landing areas for national defense. Items of net increase consist of $650,034 to provide for an authorized reorganization and a consolidation of all aircraft activities within the Office of the Administrator; $2,885,978 for the maintenance of air-navigation facilities such as teletype circuits, radio ranges and markers, field aids and lighting, and for expansion of both airway and airport traffic control; $146,158 for increased activity incident to the enforcement of safety regulations; and $89,904 for adequately operating the Washington National Airport. These increases are offset by decreases of $361,208 due to the completion of specific technical development projects; $14,156,325 in connection with the establishment of air-navigation facilities; $4,930,081 for curtailment of the civilian pilot-training program, and the above-mentioned $109,698,050 for the development of landing areas.

A net increase of $101,737 is recommended in the estimates for the Civil Aeronautics Board, principally to strengthen its safety activities.

Increases aggregating $221,145 are recommended for the Coast and Geodetic Survey. This amount consists of $20,000 for part-year operation of a new vessel to be completed within the year and for aerial photographic surveys; $4,705 for an additional field magnetic survey party; $30,000 for increased cost of vessel repairs; $5,000 for additional vessel crews; $22,000 for automatic pay increases of commissioned officers and to fill vacancies, $31,090 for additional office personnel for hydrographic chart revisions and for within-grade promotions, and $90,350 for additional personnel, chart paper and supplies, and an additional press for the revision of aeronautical maps. Against these increases are reductions of $479,000 for nonrecurring vessel construction and items of office expense in the 1942 appropriations, resulting in a net reduction of $257,955 for the Survey in 1943.

For the Bureau of Marine Inspection and Navigation an increase of $144,175 is recommended for within-grade promotions and for full-year pay of additional field personnel for which provision was made for the last half of the current year by supplemental 1942 appropriation. This additional personnel is required in connection with the expanded shipbuilding program.

The estimates for the Patent Office contemplate an increase of $127,235, including $90,235 for full-year salaries of employees for the Patent Defense Committee, pursuant to Public Law 239, Seventy-seventh Congress, approved August 21, 1941, for whom provision was made for 7 months of the current year in the Second Supplemental National Defense Appropriation Act, 1942, and for within-grade promotions; $25,000 for photolithographing and $12,000 for miscellaneous expenses.

Exclusive of increases for within-grade promotions, there is an aggregate increase of $221,820 in the estimates for the National Bureau of Standards. Of this amount $69,400 is for operation and administration including $20,000 for tool replacements, $103,400 is for increased testing incidental to defense activities, and $44,000 is for expansion of completed practice and trade and export standards work for purposes of the defense program. Reductions amounting to $319,061 are recommended for purposes nonrecurring in 1943, of which the major item is $250,000 for construction of a station for broadcasting standard radio frequencies, resulting in a net decrease of $96,241 for this Bureau.

Increases recommended for the Weather Bureau aggregating $170,945 cover additional surface and upper air observations, primarily for military aviation weather services inaugurated during the current year in Alaska, the Caribbean area, and on the oceans.

DEPARTMENT OF THE INTERIOR

The Budget estimates for the Department of the Interior, general and special accounts, for the fiscal year 1943, exclusive of items of public works, aggregate $71,297,306, a net decrease of $8,253,009 from 1942 appropriations. In the figure of $71,297,306 is $62,779,868 for annual appropriations, which is $8,003,009 below the annual appropriations for the current year. The amount for permanent appropriations is $8,517,388, a decrease of $250,000 under 1942. In addition, the estimates for 1943 under various trust accounts aggregate $9,802,071, an increase of $18,794 over the current year.

The estimates for the Department of the Interior carry a total of $571,290 for within-grade promotions authorized by the act of August 1, 1941. In the statements that follow references to the specific amounts for within-grade promotions in individual estimate items are omitted.

Annual appropriations.—For the immediate Office of the Secretary, $1,028,370 is recommended, a net increase of $65,500. Of this increase $31,320 is for strengthening the newly created Division of Power, $9,780 is for the reallocation of positions approved by the Civil Service Commission, and the remainder is required for additional personnel in several divisions of the office, and for within-grade promotions.

There is a decrease of $53,845 for the Division of Investigation as the result of the abolishment of nine positions, aggregating $28,000 in salaries, plus travel allowance. This decrease is possible because of a reduced work load. The total amount recommended for this Division is $485,255.

For the Grazing Service $800,125 is recommended, an increase of $6,125. The removal of the headquarters of this Service to Salt Lake City, Utah, has made it necessary to rent quarters there. A small liaison office in the District of Columbia is being provided at a cost of $7,805. While the within-grade promotions and the establishment of the liaison office, together with a transfer of $2,000 from the Department contingent fund and the increased cost of the Salt Lake office, less a deduction of $15,480 on account of nonrecurring items, would require a net increase of $18,125, it is believed that this Service will be able to function efficiently within the amount of the estimate.

The difficulty of obtaining supplies and materials makes possible a reduction in 1943 of $150,000 below the 1942 appropriation of $280,000 in the Grazing Service item for range improvements.

A reduction of $60,000 under the 1942 appropriation of $75,000 is recommended for "Leasing of grazing lands (receipt limitation)" authorized by the Pierce Act of June 23, 1938, as a result of smaller acreage being available for lease of other than federally owned lands within grazing districts, originally estimated by the Service.

A decrease of $212,220 below the 1942 appropriation of $347,500 is recommended for the Petroleum Conservation Division due to the expiration of the Connally Hot Oil Act on June 30, 1942. An amount of $15,280 is recommended for the expenses of the Division in cooperating with the oil- and gas-producing States in the prevention of waste in oil and gas production and in the adoption of uniform oil conservation laws and regulations.

Because of the expiration of the Bituminous Coal Act of 1937, on April 26, 1941, no estimate was submitted in the regular Budget estimates for 1942 for the Bituminous Coal Division. This act was extended by the act of April 11, 1941 (Public Law 34), for a period of 2 years from April 26, 1941, and $3,300,000 was appropriated in the regular Interior Department Appropriation Act, 1942. An estimate of $2,620,500 is included for 1943 for this agency. The 1943 estimates are approximately the same as the appropriation for the Division for the current fiscal year, prorated on a 10-month basis, for the reason that the act expires on April 25, 1943.

A decrease of $676,700 below the 1942 appropriation of $2,178,700 is recommended for soil and moisture conservation operations on lands under the jurisdiction of the Department of the Interior. This reduction will be accomplished through the curtailment of the program during the present emergency.

The estimate for contingent expenses of the Department reflect a reduction of $10,000 under the 1942 appropriation of $160,000. This reduction is accounted for largely through the elimination of nonrecurring equipment items.

A net increase of $12,265 over the 1942 appropriation of $329,735 is recommended for printing and binding. This increase is due principally to the transfer to this estimate of $25,000 carried in 1942 under the Bureau of Mines. During the emergency period there will be need for less printing by the National Park Service and the Fish and Wildlife Service, and the estimates reflect savings in this respect. Provision is made, however, for beginning the standardization and coordination of the printing of forms used by the various bureaus and offices of the Department. It is expected that through the elimination of duplications and the reduction of large stocks of similar forms maintained for the different bureaus substantial economies will be possible in the printing bill of the Department in the future.

For the General Land Office there is a net decrease of $289,410 under the 1942 appropriation of $2,259,808. The principal item of decrease is in the estimate for surveying the public lands. It is recommended that a reduction of $250,000 be made in this item under the 1942 appropriation of $900,000, since it is believed that this activity can be curtailed during the present emergency. The amount remaining will permit the survey of areas that may be required for defense purposes. The other items of decrease are for transcribing records, $10,000; binding records, $10,000; and nonrecurring and other miscellaneous items under several other appropriations. Under normal conditions a new edition of the map of the United States would be printed during the fiscal year 1943. It is believed that this can be deferred for the present.

The total estimate for the Bureau of Indian Affairs, exclusive of trust funds and public-works projects, is $26,714,256, a net decrease of $569,192 below the appropriations for the current fiscal year.

Exclusive of funds for within-grade promotions no major increases are provided for the Bureau of Indian Affairs. For the office of the Commissioner five new positions with salaries aggregating $7,250 are provided in addition to one position with a salary of $1,800 transferred from the appropriation for salaries, Office of the Secretary.

For the acquisition of land for Indian use there is a decrease of $100,000. The amount recommended, $166,000, is to meet obligations incurred during the present year under a contractual authority carried in the 1942 appropriation act.

There is eliminated from the Budget $40,800 for obtaining employment for Indians. It has been determined that this activity can be suspended during the emergency, but Indian superintendents and other employees will continue to assist Indians, whenever possible, in obtaining employment.

Under the heading of "Agriculture and stock raising among Indians" it is proposed to eliminate $12,000 of the expense in connection with the operation of experiment stations on Indian reservations and $5,000 for expenses of Indian fairs. These decreases are offset by allowances for several new positions and within-grade promotions. The 1943 estimate carries an increase of $14,235 above the 1942 appropriation of $719,000.

There is a reduction of $15,000 in the amount to be made available for loans to Indians ineligible to participate in the revolving loan fund established pursuant to the Indian Reorganization Act of 1934, and there is a reduction of $100,000 in the amount to be added to the capital of the latter fund. The 1942 appropriations for these purposes were $150,000 and $250,000, respectively.

A new item of $22,500 is provided for the expenses of the National Indian Institute. During 1942 the Institute, established pursuant to article 10 of the conference creating the Inter-American Indian Institute, ratified by this country on June 7, 1941, has been financed through the allocation of funds for the coordination of activities between the American republics.

In connection with the estimates for Indian education in the States, a reduction of approximately $300,000 will be possible through savings accruing by closing four nonreservation boarding schools and one reservation boarding school, and by numerous readjustments in the educational program. The nonreservation schools to be closed are Pierre, S. Dak., and Euchee, Eufaula, and Wheelock, in Oklahoma. The nonreservation school is located at Fort Wingate, N. Mex. Adjustments are proposed in the program of the Indian Service so that educational facilities will not be denied any Indian children currently accommodated in these institutions. A portion of this saving is offset by increases required for additional pupils in some schools and the amount necessary for within-grade promotions. The total appropriation for 1942 is $9,430,630 as compared with $9,160,415 estimated for 1943.

There is an increase of $34,470 over the 1942 appropriation of $1,008,475 for the education of natives in Alaska, caused principally by the necessity for paying commercial freight on supplies and materials required in the Territory. These costs were considerably less when the Indian Service was operating its two vessels. The largest of these vessels has been requisitioned by the Coast Guard and the other is of such small capacity that it cannot handle all of the transportation.

For conservation of health among Indians there is a net increase of $157,570 over the 1942 appropriation of $5,018,320. It is proposed to close several Indian hospitals, either because of poor patronage or unsatisfactory accommodations. The closing of these facilities, however, will not deny Indians necessary hospitalization inasmuch as areas involved are served by good highways permitting the quick transportation of Indian patients to other institutions. The savings accruing through the closing of these institutions is offset by an increase of $150,000 for personnel, equipment, and initial inventory for operation of the new hospital now under construction at Tacoma, Wash. Some funds are also provided for strengthening the administrative organization in some of the larger hospitals where nurses and physicians are now required to perform a large amount of clerical work.

There is a decrease of $90,000 under the 1942 appropriation of $1,150,000 for the support and rehabilitation of needy Indians. This reduction contemplates a curtailment in the construction portion of this activity.

There is a reduction of $25,000 in the amount estimated as being necessary to make payments to the Indians of the Sioux reservations under provisions of old treaties. The 1942 appropriation for this purpose is $225,000.

In general, the estimates for the Indian Service carry no increase on account of rising costs of food, clothing, and other commodities.

For the Bureau of Reclamation a net increase of $132,050 over the 1942 appropriation of $934,000 is recommended for the operation and maintenance of existing irrigation systems paid from the reclamation fund. These increases are distributed as follows: $5,000 for operation and maintenance of the new Pine River project, Colorado; $31,000 for the Boise project, Idaho, to be used for repairs to the Black Canyon Dam power plant and for the purchase of special equipment; $2,400 for the Minidoka project, Idaho, for repairs to the American Falls Dam; $14,000 for the Owyhee project, Oregon, for making repairs in the main north canal, lining of canals and the purchase of equipment; $45,000 for the Klamath project, Oregon-California, for the operation and maintenance of the new Modoc unit; $8,000 for replacing siphons on the Tucson division of this project and contributions to the CCC program; $6,000 for the Kendrick project, Wyoming, for maintenance of new drains and improvements to canals, and $19,400 for operation and maintenance administration. There are offsetting decreases of $3,000 for salaries and expenses, which covers the salaries of two positions transferred to the Office of the Secretary; $750 for the Yuma project, Arizona-California; and $15,000 for the Rio Grande project, New Mexico-Texas. Other items for the Bureau of Reclamation will be found under the General Public Works Program.

For the Geological Survey a net decrease of $1,244,080 under the 1942 appropriation of $4,957,800 is recommended. There is a reduction of $1,238,235 in the amount recommended in this estimate for the topographic mapping program. It is proposed to augment this appropriation in 1943 by a transfer of funds from the War Department for the mapping of strategic areas. The 1942 appropriation is $1,962,500. There is a decrease of $17,370 for stream gaging. An increase of $20,200 is provided for printing and binding, and $10,000 for strengthening the water and power division in the classification of lands unit.

For the Bureau of Mines a net decrease of $2,049,580 under the appropriation of $8,393,370 for 1942 is recommended. This decrease is due mainly to nonrecurring items in connection with helium investigations and plant construction and equipment amounting to $1,000,000. Reductions are also recommended of $922,235 for investigation of domestic sources of mineral supply; $160,000 for investigation of raw material resources for western steel production; $77,400 for investigation and research on processes for production of potassium carbonate and sodium carbonate from trona and wyomingite rock; and $46,715 in the appropriation for mineral mining investigations. Against the items of decrease are several offsetting increases, the principal items of which are for coal-mine inspections and investigations, $61,000, for placing this activity on a full-year basis; and $55,000 for bauxite and alunite ores investigations.

The 1943 estimates for the National Park Service, exclusive of items in the General Public Works Program, show a net decrease of $419,120 under the 1942 appropriations of $5,068,775. This reduction has been made possible by deferring the purchase of equipment, eliminating seasonal employees, providing for the minimum of supplies and materials, and reducing the maintenance costs of improvements and utilities to bare necessities. Savings are contemplated in operating expenses for all areas under the jurisdiction of the National Park Service.

There is a net decrease of $1,772,140 under the 1942 appropriations of $8,383,915 for the Fish and Wildlife Service. This decrease is accounted for through nonrecurring items, discontinuance of certain activities and a general over-all reduction in the program of this agency.

The principal items of decrease are: $200,000 for the Alaska fur-seal investigation, which has been discontinued as a result of the war with Japan; $292,620 for the maintenance of national and bird reservations; $158,840 for propagation of food fishes; $65,000 for restoration of the lower Klamath migratory water-fowl refuge; $184,200 for control of predatory animals and injurious rodents; $38,500 for construction of fish screens; $25,000 as a result of the completion of the Alaska crab investigation; $80,255 for inquiry respecting food fishes, and other small reductions in miscellaneous items. There is an increase of $31,700 for Alaska fisheries necessary for more adequate enforcement of rules and regulations for the protection of Alaska fisheries.

The estimates for Government in the Territories show a net decrease of $117,660 exclusive of the Alaska Railroad and special accounts. This decrease is principally due to a comparison in the amounts appropriated for construction of the Palmer-Richardson Road in Alaska of $500,000 in the current fiscal year, and an estimated amount of $300,000 for 1943, a net decrease of $200,000. Other items of decrease are: in the Virgin Islands, $15,000 for defraying deficits of the municipal treasuries of St. Thomas and St. John; $7,910 in the appropriation for the agricultural experiment station and vocational school; $2,825 for salaries and expenses, Government of the Virgin Islands, and $5,000 for a survey of public works needs as a nonrecurring item. The items of increase offsetting these decreases are $50,000 for legislative expenses for the Territory of Alaska and $47,000 likewise for legislative expenses for the Territory of Hawaii, which amounts are biennial appropriations; $24,900 for the construction and maintenance of roads, bridges and trails in Alaska, largely as a result of Army and Navy bases established in the Territory; $10,000 for defraying the deficit for the municipality of St. Croix in the Virgin Islands, and $695 for contingent expenses in the Territory of Alaska.

DEPARTMENT OF JUSTICE

Estimates for the Department of Justice for the fiscal year 1943, exclusive of items in the General Public Works Program and trust accounts, amount to $80,803,209, which constitute a net increase of $7,060,169 when compared with total appropriations of $73,807,102 for the fiscal year 1942. The net increase is composed of a gross increase of $8,013,452, offset by decreases amounting to $953,283. The additional work devolving upon the Department from the national defense program, realignment of certain functions, and recent legislative enactments, including the requirement for administrative within-grade promotions, are reflected throughout the estimates.

For the Federal Bureau of Investigation the estimates include an increase of $5,550,767 over appropriations for the current fiscal year to provide for additional special agents, fingerprint classifiers, clerical employees, and miscellaneous expenses. Investigations and other matters pertaining to national defense are multiplying with such rapidity that it is anticipated a supplemental appropriation will be required to permit employment during the fiscal year 1942 of the additional personnel contemplated by these estimates.

The increase of $2,564,625 for the Immigration and Naturalization Service will provide funds for the additional activities directly resulting from the present national emergency. The necessity of providing and maintaining detention camps for alien enemies, and of augmenting the force of immigrant inspectors and border patrol officers to enforce regulations prescribed pursuant to the act of June 21, 1941, account for the major portion of this increase. The balance of the increase will provide funds for additional personnel for the Service in Washington and for naturalization work in the field, with necessary expenses incident thereto, and statutory promotions for immigrant inspectors.

The increase for penal and correctional institutions, amounting to $602,487, results principally from the advance in commodity prices, which directly affect per capita operating costs. Provision is also made for some additional personnel and certain necessary repairs essential to the maintenance of the institutions.

The estimate for the Lands Division, which reflects an increase of $208,055, is predicated on full-year operation during the fiscal year 1943 at the level made possible by the regular appropriation for the fiscal year 1942 and the appropriation supplemental thereto contained in the Third Supplemental National Defense Appropriation Act, 1942.

The remainder of the increase will provide additional personnel and operating expenses, as indicated in the estimates for the offices of the Attorney General, the Solicitor General, the Assistant Solicitor General, the Criminal Division, the Claims Division, the Bureau of Prisons, the Customs Division, the Personnel Division, the Special National Defense Unit, and in contingent expenses, travel expenses, and printing and binding.

Offsetting the gross increases indicated above are decreases amounting to $953,283 in the estimates for the Office of the Pardon Attorney, the Antitrust Division, miscellaneous field salaries and expenses, district attorneys, marshals, witnesses, and support of prisoners.

DEPARTMENT OF LABOR

The estimates of the Department of Labor for the fiscal year 1943 total $25,640,567, which, compared with appropriations for the fiscal year 1942, show a net increase of $1,308,827. This increase includes $180,634, representing the net cost in 1943 of promotions under Public Law 200, Seventy-seventh Congress, first session.

Under the heading "Office of the Secretary" the estimates provide a total of $6,132,470, which includes in addition to salaries in the Secretary's office proper, provision for salaries and expenses, Office of the Solicitor, the Division of Labor Standards, the Conciliation Service, the Division of Public Contracts, liaison with the International Labor Organization, and expenses pertaining to the Department as a whole for contingencies, travel, and printing and binding.

In the Office of the Secretary proper, an increase of $24,125 is provided involving $17,760 for 12 new positions in the Publications and Supplies Division and other sections of the office, including 2 positions transferred from the Wage and Hour Division, and $8,365 for promotions under Public Law 200. There are decreases of $10,680 and $20,000, respectively, for contingent expenses and printing and binding, and an increase of $2,885 for traveling expenses.

In the Office of the Solicitor, the estimates carry an increase of $50,812 for salaries and expenses; $19,612 for two additional legal positions and for promotions under Public Law 200; and a new appropriation of $31,200 for necessary legal work in connection with determination of prevailing wages under the Davis-Bacon Act covering defense construction.

Estimates for the Division of Labor Standards total $1,310,000, representing an increase of $404,900 for salaries and expenses. The increase includes $8,900 for promotions under the appropriation, "Salaries and expenses," and $396,000 for expansion of the apprenticeship training program.

For Commissioners of Conciliation, there is an increase of $35,932 involving $8,397 under regular appropriation for salaries and expenses, and $27,535 in the appropriation for conciliation services in situations involving employment in industries under the national defense program.

The Division of Public Contracts shows an increase of $85,305, including $5,305 for regular salaries and expenses, and $80,000 in the appropriation covering contracts involving national defense production.

There is provided for the Bureau of Labor Statistics a total of $1,950,021, including $1,112,803 for the regular statistical work, and $837,218 for special studies under the national defense program. The increase of $32,215 under the regular salaries and expenses appropriation provides, in addition to funds for promotions under Public Law 200, $13,000 for three administrative positions. The increase of $549,239 in the national defense appropriation, in addition to providing funds for continuing the study of post-defense problems and occupational-outlook surveys, contemplates carrying on an appropriation basis under the Department of Labor certain statistical studies required by national defense agencies and financed in 1942 through allotments or transfers from appropriations made to the Office for Emergency Management.

The estimates for the Children's Bureau aggregate $12,601,699, of which $11,200,000 is for grants-in-aid to States for maternal and child-health services, services for crippled children, and child-welfare services under title V of the Social Security Act. The amount for grants represents the total authorization and is the same as appropriated for 1942. An increase of $4,065 is provided for salaries, Children's Bureau, covering promotions under Public Law 200, $34,851 additional for enforcement of the child-labor provisions of the Fair Labor Standards Act providing for 13 new positions and administrative promotions. In the appropriation for administration of the Social Security Act, as it pertains to the Children's Bureau, there is an increase of $47,483 which provides, in addition to funds for promotions, additional regional consultation services in the field of maternal and child health and child-welfare services, permitting the increase in the personnel by eight professional and three clerical positions.

For the Women's Bureau, an increase of $3,625 is provided for promotions under Public Law 200.

Under the Wage and Hour Division there is a net increase of $73,457 involving an increase of $93,957 in the appropriation for salaries for promotions under Public Law 200, and a decrease of $20,500 for miscellaneous expenses.

NAVY DEPARTMENT

The naval estimates for the fiscal year 1943, exclusive of trust funds and contract authorizations, aggregate $6,932,740,768. The estimates provide for the liquidation of existing contract authorizations and for personnel, supplies, and material required to carry on expanded operations for the Navy, Marine Corps, and Coast Guard during the fiscal year 1942.

The estimates are allocated to Bureaus and activities as follows:

Office of the Secretary	$13,730,479
Bureau of Navigation	73,244,000
Bureau of Ships	320,404,925
Bureau of Ordnance	311,035,413
Bureau of Supplies and Accounts	868,708,023
Bureau of Medicine and Surgery	19,971,470
Bureau of Yards and Docks, including public works	258,774,185
Bureau of Aeronautics	707,891,470
Marine Corps	161,033,610
Coast Guard	100,028,230
Increase and replacement of naval vessels	2,469,680,285
Naval Emergency Fund	10,000,000
Departmental salaries and contingent expenses	6,704,119
Total	5,302,740,708

Under the existing emergency legislation, the amounts provided for departmental salaries and expenses may be supplemented to whatever extent deemed necessary by the use of field appropriations.

The total receipts under trust accounts for 1943 are estimated at $4,034,000.

DEPARTMENT OF STATE

The estimates of the Department of State for the fiscal year 1943, exclusive of construction projects and trust accounts, amount to $20,150,450, a net increase of $3,229,799 over the comparable appropriations for the fiscal year 1942. This net increase is made up as follows: $1,497,095 for the Office of the Secretary of State; $600,000 for national defense activities; $54,700 for the Foreign Service; and $1,078,003 for international obligations, commissions, bureaus, etc.

The net increase of $1,497,095 in the estimates for the Office of the Secretary of State consists of $1,433,740 for personal services, $13,400 for contingent expenses, $49,100 for printing and binding, $655 for passport agencies, and $200 for collecting and editing official papers of territories of the United States.

The $600,000 net increase in national defense activities is to provide funds for an increased number of specialists and technical assistants in the Foreign Service necessary in connection with emergency problems caused by the war.

The net increase of $54,700 for the Foreign Service consists of increases in certain appropriations amounting to $114,200, which amount is offset by decreases in other appropriations amounting to $59,500. The principal items of increase are $66,100 for automatic promotions of Foreign Service officers as authorized by law; $30,000 for promotions of Foreign Service clerks; $9,000 to adjust salaries of certain miscellaneous employees more nearly in line with local wage standards; and $9,100 for the Foreign Service retirement and disability appropriated fund. The principal items of decrease are $38,000 and $12,000 for office and living quarters allowances and representation allowances, respectively. These decreases are made possible largely because several embassies and a large number of consulates in Axis-controlled countries have been closed.

The net increase of $1,078,003 in international obligations, commissions, bureaus, etc., is composed of increases in certain appropriations amounting to $1,165,023, offset by decreases in other appropriations amounting to $87,020. The principal items of increase are $41,800 for the International Boundary Commission, United States and Mexico, to provide largely for operation and maintenance of the Mesilla Valley Division of the Rio Grande Canalization project; and $1,110,200 for Cooperation With the American Republics to provide for rubber investigations and surveys of other noncompetitive plant resources, the development of vital statistics of the Western Hemisphere, radiosonde observation stations in Mexico, investigation of strategic and deficient minerals, translating and disseminating Government publications to the other American Republics, and travel grants for students, professors, and educational and artistic leaders who are citizens of the United States and the other American Republics. The principal items of decrease are $17,000 in contributions to international organizations located in Axis-controlled areas from whom satisfactory reports of activity are not being received; $11,600 for special and technical investigations by the International Joint Commission in the use of boundary waters between the United States and Canada; and $57,500 in appropriations for various international commissions, conferences, and miscellaneous items, which will not be required for the fiscal year 1943.

The expenditures from trust accounts for the fiscal year 1943 are estimated at $2,820,980, an increase of $4,100 over the fiscal year 1942.

TREASURY DEPARTMENT

Executive Order 8920 of November 1, 1941, transferred the Coast Guard from the Treasury Department to the Navy Department and, therefore, the estimates for the Coast Guard have been included in the Navy Department chapter of the Budget.

The Division of Printing has been abolished and the bulk of its personnel and duties has been transferred to the Procurement Division, but five employees were transferred to the Office of the Chief Clerk, four to the Bureau of Internal Revenue and one to the Coast Guard. The entire appropriation for printing and binding is being administered by the Procurement Division, and the stationery appropriation has been divided among those bureaus and offices whose appropriations are available for other than personal services. The small balance of the stationery appropriation remaining for the benefit of those bureaus whose appropriations are available for personal services only is being administered by the Procurement Division.

Exclusive of trust funds, the Budget estimates for the Treasury Department, fiscal year 1943, provide for direct appropriations totaling $2,499,097,801, an increase of $300,222,836 over the comparable figure for 1942. The reappropriation of an unobligated balance is contemplated for 1943 in the amount of $8,829,376 which is a decrease of $20,730,000 from 1942. The total of the direct appropriations plus reappropriations available for 1943 represents, therefore, an increase of $300,492,836 over the amount available for the fiscal year 1942. The principal items of increase and decrease are accounted for as follows:

Annual appropriations.—The total of the 1943 annual appropriation estimates for the Treasury Department is $216,678,094, or $41,405,032 less than the comparable total for the fiscal year 1942. This net decrease results chiefly from nonrecurring items of $36,400,000 for payments to Federal Land Banks and the Federal Farm Mortgage Corporation on account of reduction in the interest rate on mortgages, $6,000,000 for administrative costs in the Treasury Department growing out of the work relief and relief program, and $500,000 for reimbursement to carriers of deficits incurred while the railroads were under the control of the Government during the first World War. Offsetting these decreases are a number of relatively small items of increase, including a total of $1,723,901 for within-grade promotions.

The principal items of increase and decrease by bureaus and offices are as follows:

The estimates of the Office of the Secretary of the Treasury for 1943 total $6,293,805, a net decrease of $35,959,970. The decreases consist of $36,400,000 in the amounts for payment to the Federal Land Banks and the Federal Farm Mortgage Corporation, $600,000 for reimbursement to carriers of deficits during Federal control, and $20,040 in the appropriation for the immediate office of the Secretary. These decreases are offset in part by an increase of $1,365,075, including $18,130 for within-grade promotions, in the appropriation for Foreign Exchange Control, and an increase of $2,295 for within-grade promotions in the Office of the Secretary.

A net decrease of $47,120 is recommended for the Division of Research and Statistics. The discontinuance of certain statistics on foreign purchases makes possible a nonrecurring item of $60,000, which is offset in part by the allowance of $10,000 on account of additional work and $4,025 for within-grade promotions.

Appropriation estimates for the Office of the Chief Clerk amount to $805,410, which is a net decrease from the 1942 total of $49,210. This net decrease results from a decrease in the appropriation for contingent expenses of $60,430 and an increase in the chief clerk's salary appropriation of $17,220. No new positions have been allowed in the Office of the Chief Clerk, but the increase for personal results from the transfer of four telephone operators to the Bureau of Internal Revenue, the transfer of a total of 10 employees from the Bureau of the Public Debt and the Division of Printing to the Office of the Chief Clerk, and the allowance of $1,100 for within-grade promotions. The reduction of $60,430 for contingent expenses consists of nonrecurring items totaling $41,012 and a further net decrease of $35,418 which will reduce the amount that would be expended otherwise for the purchase of equipment.

The estimates for the Bureau of Accounts total $3,258,010, or a net reduction of $3,704,887 below the 1942 amount. Appropriations totaling $3,125,000 for administrative expenses, emergency relief, Bureau of Accounts, and Division of Disbursement are nonrecurring in 1943, and other decreases proposed by the Department are $5,000, under recoinage of minor coins, $75,000 under recoinage of silver coins, and $10,000 in the Division of Disbursement by reason of the transfer of the Coast Guard to the Navy.

Partially offsetting these decreases are increases of $350,000 to make effective Executive Order No. 8512 which prescribes requirements with respect to budgetary administration and fiscal reporting, and Reorganization Plan III which established the Fiscal Service in the Treasury Department; $18,420 for contingent expenses, which amount is nonrecurring in the appropriation "Contingent Expenses, Treasury Department"; $2,000 for additional clerks; $2,000 for reallocations; $800 for stationery; $100,000 for the transportation of mutilated United States paper currency to Washington for redemption; $12,000 for refund of moneys erroneously received and covered into the Treasury; and $21,303 for within-grade promotions.

The total of the annual appropriation estimates for the Bureau of the Public Debt is $9,064,065, or an increase of $430,248 over 1942. An increase of $227,350 is recommended for additional personnel in the Bureau of the Public Debt to handle the anticipated increased volume of work in connection with the redemption of currency and defense savings bonds; an increase of $181,038 is required for the purchase of distinctive paper for United States currency; and $21,060 for within-grade promotions.

The annual estimates for the Office of the Treasurer of the United States for 1943 amount to $1,638,150, which is a decrease of $206,085. This net decrease results from nonrecurring items of $150,000 for administrative expenses, emergency relief, and $11,700 on account of work which will be financed with transferred funds in 1943 instead of from regular appropriations. These decreases are offset in part by increases of $135,000 for additional personnel required for the clearance of checks, the handling of collections and the redemption of defense savings bonds, $2,040 for reallocations, and $17,140 for within-grade promotions.

The total annual estimates of the Bureau of Internal Revenue for 1943 are $141,413,940, which represents a net decrease of $956,931. Decreases of $3,000,000 for refunding internal-revenue collections, $600,000 in the salaries and expenses appropriation for refunding processing and related taxes, and $1,350 for payment to Alaska for additional income tax of railroads, total $3,601,350. These decreases are offset in part by increases of $2,040,872 required for the collection of additional taxes imposed by the Revenue Act of 1941, and $603,547 for within-grade promotions. For the fiscal year 1943 no provision is made for the collection of the use tax on motor vehicles and boats.

The estimate for the Bureau of Engraving and Printing for the fiscal year 1943 of $10,327,158 shows an increase of $273,868 over 1942. After making allowance for nonrecurring items totaling $1,007,200, the amount recommended for the Bureau of Engraving and Printing includes increases of $1,269,300 for the production of increased quantities of currency, revenue stamps, bonds, notes, checks, etc., and $11,868 for within-grade promotions.

The appropriation estimates of the Secret Service Division for 1943 total $1,345,663, which is a net decrease of $122,585. The nonrecurring item of $130,000 for administrative expenses, emergency relief, is offset in part by the allowance of $7,415 for within-grade promotions.

The estimates for the Bureau of the Mint for 1943 amount to $4,075,470, which is an increase of $550,795. This net increase represents the difference between nonrecurring items totaling $426,986 and increases totaling $977,781. The increases consist of $880,000 to provide for a substantial increase in the coinage program, $70,000 for the purchase of a few necessary items of mint machinery, $1,100 for the Office of the Director, $890 for the production of a medal which was authorized by Congress, and $16,795 for within-grade promotions.

The estimates for the Procurement Division for 1943 amount to $1,316,167, which is a reduction of $2,632,098 below 1942. This net reduction is due to nonrecurring items of $2,400,000 for administrative expenses, emergency relief, $128,052 in the salaries and expenses item, and $127,500 under printing and binding. These decreases are offset in part by increases of $17,524 for additional personnel, $4,000 for stationery supplies, and $6,930 for within-grade promotions.

Permanent Appropriations.—The estimates for permanent appropriations for 1943 total $2,283,022,707, which is an increase of $431,627,968. This increase consists of $425,000,000 for interest on the public debt, $1,601,673 for debt retirement, and $5,026,195 for expenses of loans under the Bureau of the Public Debt. The latter amount is required chiefly in connection with the sale of defense savings bonds and for the Defense Savings Staff engaged in promoting the sale of these bonds.

Trust Accounts.—The estimates of appropriations for trust accounts for 1943 total $3,044,921,652, an increase of $804,027,064. This increase includes $513,288,083 for payments from the Federal old-age and survivors insurance trust fund, $290,733,481 for the investment and payments from the unemployment trust fund, $5,000 for the payment of unclaimed moneys, and $2,000 to cover the increased cost of services performed by the Bureau of Internal Revenue for the benefit of the Government of Puerto Rico.

WAR DEPARTMENT

Military activities.—For liquidation of obligations accruing under prior contract authorizations and for operating and maintenance expenses of the Military Establishment, on a prewar basis, the Budget for the fiscal year 1943 provides for appropriations totaling $6,378,801,675, exclusive of trust funds. No new contract authorizations are provided, the estimates having been prepared on a cash basis. Conditions having greatly changed since these estimates were prepared, they will have to be materially supplemented as the fiscal year 1943 progresses.

Departmental activities.—The estimates of appropriations for departmental salaries, contingent expenses, and printing and binding total $9,200,072, but provision is made for supplementing the amounts for these purposes by allotments from field appropriations for military activities to meet additional needs.

Civil activities.—There is included a total of $89,095,590 for the civil activities of the War Department (exclusive of the Panama Canal, items under the General Public Works Program, and trust accounts) which is a net decrease of $7,127,920 from the amount appropriated in 1942. This net decrease is the result of an increase of $5,746 for Alaska Communications System necessitated largely to handle increased traffic, and of decreases due to reduced requirements, of $6,100,040 for maintenance of river and harbor improvements, and of $1,033,626 for cemeterial expenses.

The amount included for the Panama Canal, $78,314,375, is an increase of $18,350,049 over the amount appropriated in 1942. This deviation consists of increases of $21,304,800 for the construction of additional facilities, $296,216 for the civil government; $21,777 for sanitation; and of a decrease of $3,172,744 in the requirements for maintenance and operation.

Trust accounts.—The amount included for trust accounts, $3,100,346, reflects a net decrease in 1943 of $3,349,230 due principally to a reduction in funds advanced for flood control.

POST OFFICE DEPARTMENT

The Post Office Department estimates are included in an Annexed Budget, since the excess of expenditures over the postal revenues is paid from the general fund of the Treasury, and only the excess is carried to Statement No. 2 of the Budget for 1943 and to the General Budget Summary and supporting schedules.

It is estimated that the postal revenues for the fiscal year 1943 will amount to $907,000,000. The estimates of appropriations included in the Annexed Budget aggregate $906,151,991, which indicates a surplus of $848,009.

The details concerning the estimates for the Post Office Department will be found in the summary tables and explanatory statement under the Annexed Budget.

DISTRICT OF COLUMBIA

The estimates of appropriations for the District of Columbia for the fiscal year 1943, together with prior-year appropriations, are to be found in an Annexed Budget. The net expenditures, to the extent that they affect the general fund of the Treasury, are carried in the General Budget Summary and supporting schedules. The appropriation requirements for 1943, insofar as they constitute a charge upon the United States Treasury, are estimated at $6,000,000, the same amount appropriated for 1942. The details of the requirements of the District of Columbia are to be found in the summary and supporting schedules of the Annexed Budget.

DETAILED COMPARATIVE STATEMENT OF RECEIPTS, AND APPROPRIATIONS AND EXPENDITURES

TRUST ACCOUNTS, ETC.

Statement No. 3A.—Receipts

Statement No. 3B.—Appropriations and Expenditures

Statement No. 3A

STATEMENT OF RECEIPTS (TRUST ACCOUNTS, ETC.)

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. District of Columbia, revenues (see Annual Budget of District of Columbia for details)	$53,931,200	$50,136,108	$57,040,751.66
Adjustment to daily Treasury statement			−1,[illegible]
Total, District of Columbia revenue (Treasury statement basis)	53,931,200	50,136,108	56,[illegible]
2. Government life insurance fund, Veterans' Administration:			
Dividend deposits	4,000	5,000	8,404.46
Interest on investments	30,640,000	27,620,000	22,[illegible]
Interest on policy loans	1,800,000	1,400,000	1,[illegible]
Interest on premiums	13,000	15,000	7,784.53
Premiums	62,750,000	52,590,000	51,[illegible]
Reserves	145,000	160,000	165,[illegible]
Profits on investments			
Principal, adjusted-service certificate loans			
Total (collection basis)	95,[illegible]	81,[illegible]	81,[illegible]
Adjustment to daily Treasury statement basis			+67,[illegible]
Total, Government life insurance fund (Treasury statement basis)	95,[illegible]	81,[illegible]	81,[illegible]
3. Adjusted-service certificate fund, Veterans' Administration:			
Interest on loans and investments	568,000	722,000	644,[illegible]
Transfer from general fund			10,[illegible]
Total, adjusted-service certificate fund	568,000	722,000	10,[illegible]
4. National Service Life Insurance fund, Veterans' Administration:			
Premiums	36,[illegible]	32,[illegible]	2,[illegible]
Transfer from general fund	27,000,000	16,[illegible]	
Interest on investments	1,[illegible]	350,000	15,[illegible]
Total, National Service Life Insurance fund	55,[illegible]	41,[illegible]	3,[illegible]
5. Civil service retirement and disability fund, Civil Service Commission:			
Deduction from salaries, etc.	[illegible]	56,[illegible]	34,[illegible]
Voluntary contributions	[illegible]	750,000	[illegible]
Interest and profits on investments	25,000,000	20,[illegible]	25,[illegible]
Interest on transferred deductions			2,[illegible]
Interest on investments, voluntary contributions	15,000	25,000	14,[illegible]
Transfer from general fund	105,[illegible]	100,911,[illegible]	90,[illegible]
District of Columbia share	876,[illegible]	840,[illegible]	905,[illegible]
Total (collection basis)	211,137,[illegible]	191,[illegible]	171,[illegible]
Adjustment to daily Treasury statement basis			−[illegible]
Total, civil service retirement and disability fund (Treasury statement basis)	211,137,[illegible]	191,[illegible]	171,[illegible]
6. Alaska Railroad retirement fund, Civil Service Commission:			
Contributions	265,000	225,000	145,[illegible]
Interest on investments	75,000	80,000	38,[illegible]
Transfer from general fund (United States share)	172,500	175,000	175,000.00
Total, Alaska Railroad retirement fund	512,500	480,000	358,[illegible]
7. Foreign Service retirement and disability fund, Department of State:			
Deductions from salaries, etc.	[illegible]	[illegible]	[illegible]
Interest on investments	[illegible]	[illegible]	[illegible]
Transfer from general fund (United States share)	[illegible]	[illegible]	[illegible]
Total, Foreign Service retirement and disability fund	1,[illegible]	1,[illegible]	1,[illegible]
8. Canal Zone retirement and disability fund, Civil Service Commission:			
Deductions from salaries, etc.	1,[illegible]	1,[illegible]	[illegible]
Interest on investments	[illegible]	[illegible]	212,[illegible]
Transfer from general fund (United States share)	1,177,[illegible]	1,177,[illegible]	1,177,[illegible]
Total, Canal Zone retirement and disability fund	2,[illegible]	2,[illegible]	2,[illegible]
9. Internal revenue, coconut-oil tax, Philippine Islands	16,[illegible]	20,[illegible]	20,[illegible]

Statement No. 3A—Continued

STATEMENT OF RECEIPTS (TRUST ACCOUNTS, ETC.)—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
10. Indian affairs, Department of the Interior:			
Proceeds of labor	$1,[illegible]	$1,[illegible]	$1,[illegible]
Proceeds of sales, agencies, schools, etc.	[illegible]	[illegible]	[illegible]
Proceeds of sales and leases of Indian lands, etc.	[illegible]	[illegible]	[illegible]
Deposits, leases, etc., Annette Island Reserve, Alaska	75,000	75,000	[illegible]
Other			[illegible]
Total (collection basis)	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis			−[illegible]
Total, Indian affairs, Department of the Interior (Treasury statement basis)	[illegible]	[illegible]	[illegible]
11. Miscellaneous trust accounts:			
Library of Congress trust fund, permanent loan account			[illegible]
Library of Congress gift fund	[illegible]	[illegible]	[illegible]
Library of Congress trust fund, investment account	[illegible]	[illegible]	[illegible]
Deposits, unearned proceeds of sale of publications, ...	[illegible]	[illegible]	[illegible]
Deposits, Canal Zone Biological Area fund			[illegible]
Civilian Conservation Corps, deposit fund		10,000,000	[illegible]
[illegible]		[illegible]	[illegible]
[illegible] ... Longshoremen's and Harbor Workers' Compensation Act	[illegible]	[illegible]	[illegible]
Deposits, ... title I, National Housing Act, as amended	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

[1] Excess of credits, deduct.

Statement No. 3A—Continued

STATEMENT OF RECEIPTS (TRUST ACCOUNTS, ETC.)—Continued

Source	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
11. Miscellaneous trust accounts—Continued.			
[illegible]	[illegible]	[illegible]	[illegible]
Total, miscellaneous trust accounts	[illegible]	[illegible]	[illegible]
12. [illegible]	[illegible]	[illegible]	[illegible]
13. Retirement	[illegible]	[illegible]	[illegible]

[1] Excess of credits, deduct.

Statement No. 3A—Continued

STATEMENT OF RECEIPTS (TRUST ACCOUNTS, ETC.)—Continued

Source	Estimated, fiscal year 1942	Estimated, fiscal year 1942	Actual, fiscal year 1941
17. Unemployment trust fund:			
Deposits by States (net)	$1,[illegible]	$1,120,000,000	$892,[illegible]
Railroad unemployment insurance account:			
Deposits by Railroad Retirement Board	83,900,000	78,800,000	61,917,271.84
Transfers from States (Act June 25, 1938)			104,[illegible]
Transfers from railroad unemployment insurance administration fund (Act Oct. 10, 1940)	7,000,000	2,800,000	7,[illegible]
Interest on investments	90,[illegible]	68,037,500	65,[illegible]
Total, unemployment trust fund	1,[illegible]	1,278,[illegible]	1,113,[illegible]
18. Federal old-age and survivors insurance trust fund:			
Interest on investments	92,[illegible]	71,509,013	55,958,278.12
Net appropriation from general fund receipts	1,334,[illegible]	872,097,[illegible]	[illegible]
Total, Federal old-age and survivors insurance trust fund	1,426,[illegible]	943,[illegible]	717,[illegible]
19. Railroad retirement account:			
Interest on investments	4,[illegible]	2,[illegible]	2,[illegible]
Transfers from general fund	191,[illegible]	164,[illegible]	120,[illegible]
Total, railroad retirement account	195,[illegible]	167,[illegible]	124,[illegible]
Total, receipts, trust accounts, etc.	3,[illegible]	2,[illegible]	2,[illegible]
Adjustment to daily Treasury statement basis			+1,[illegible]
Total, receipts, trust accounts, etc. (Treasury statement basis)	3,[illegible]	2,[illegible]	2,[illegible]

Statement No. 3B

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)

Appropriation title	Estimates of appropriations, 1942	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1941	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts:						
Legislative establishment:						
Library of Congress trust fund, investment account, and income from investment account	$21,[illegible]	$21,[illegible]	$18,[illegible] 22,[illegible]	$22,[illegible]	$23,[illegible]	$28,[illegible]
Contributions, permanent loan fund	[illegible]	[illegible]	[illegible]	73,[illegible]	122,[illegible]	152,[illegible]
Library of Congress gift fund						1,[illegible]
Chamber Music Auditorium, Library of Congress					11,[illegible]	+71,[illegible]
Library of Congress, special deposit account						
Proceeds, proceeds of sale, etc., of publications, Superintendent of Documents, Government Printing Office	900,000	[illegible]	[illegible]	900,000	[illegible]	[illegible] [illegible]
Architect of the Capitol, special deposit account						
Total, legislative establishment	[illegible]	[illegible]	1,[illegible]	[illegible]	1,[illegible]	[illegible]
Judicial establishment:						
Fees and other collections, clerks of courts, including United States circuit courts of appeals, United States district courts and United States Court of Appeals for the District of Columbia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,[illegible] +[illegible]
Special deposit account						
Independent establishments:						
Executive Office of the President, special deposit account						−[illegible]
Board of Tax Appeals, special deposit accounts						[illegible]
Canal Zone biological area fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil Works Administration, special deposit account						[illegible]
Civil Service Commission:						
Civil service retirement and disability fund:						
Annuities and refunds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	72,[illegible]
Investments				100,000,000	[illegible]	[illegible]
Canal Zone retirement and disability fund:						
Annuities and refunds	[illegible]	[illegible]	[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Investments				1,077,000	1,077,000	1,[illegible]
Alaska R. R. retirement and disability fund:						
Annuities and refunds	[illegible]	[illegible]	[illegible]	120,000	[illegible]	[illegible]
Investments				[illegible]	[illegible]	[illegible]
Special deposit account						+[illegible]
Total, Civil Service Commission	[illegible]	[illegible]	173,[illegible]	[illegible]	[illegible]	[illegible]
Employees' Compensation Commission:						
Employees' Compensation Commission, relief and rehabilitation and payment on investments, Longshoremen's and Harbor Workers' Compensation Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employees' Compensation Commission, special deposit account						+[illegible]
Total, Employees' Compensation Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Communications Commission, special deposit account	32,000	32,000	[illegible]	22,[illegible]	[illegible]	[illegible]
International telecommunications settlements						[illegible]
Federal Emergency Relief Administration, special deposit account						+[illegible]
Federal Power Commission, special deposit account						[illegible]
Federal Trade Commission, special deposit accounts						+[illegible]
General Accounting Office, special deposit accounts	[illegible]	[illegible]	[illegible]	20,[illegible]	15,[illegible]	[illegible]
Wages of employees of contractors						[illegible]
Interstate Commerce Commission, special deposit account	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unearned permit fees, Motor Carrier Act, 1935						[illegible]
National Advisory Committee for Aeronautics, special deposit accounts						
National Capital Park and Planning Commission, contributed fund				10,[illegible]	[illegible]	[illegible]
National Gallery of Art, special deposit account						+[illegible]
National Labor Relations Board, special deposit account						+[illegible]
National Archives, special deposit accounts		[illegible]		18,[illegible]	15,[illegible]	
Donations, National Archives gift fund						
Franklin D. Roosevelt Library (trust account, donation fund)	[illegible]	[illegible]				

+ Excess of credits, deduct.

Statement No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Independent establishments—Continued.						
Northwest Territory Celebration Commission, cooperative work						*$0.20
Railroad Retirement Board, special deposit account						*38,251.11
Securities and Exchange Commission, unearned fees	$75,000	$25,000	$40,808.80	$25,000	$25,519	39,445.60
Special deposit accounts				15,000	15,000	*15,441.51
Smithsonian Institution, special deposit account						*719.50
The Alley Dwelling Authority:						
Low-rent housing fund, construction loan by U. S. Housing Authority	3,600,000	3,000,000	4,144,790.00	3,119,500	3,382,167	3,918,558.07
Special deposit account						*297.98
Langston management	88,000	40,000	79,461.00	90,500	88,000	81,829.81
Operation and maintenance, completed projects	440,000	460,000	54,418.60	221,500	267,400	62,614.40
Total, The Alley Dwelling Authority	3,892,000	3,500,000	4,278,018.60	3,744,000	3,710,567	4,016,726.21
U. S. Maritime Commission, special account						*6,518,284.50
U. S. Tariff Commission, special deposit account						*20.75
U. S. Constitution Sesquicentennial Commission, special deposit account						350.00
Veterans' Administration:						
Government life insurance fund:						
Losses on converted insurance				51,000,000	51,775,000	49,530,288.00
Loans to policyholders				8,000,000	8,500,000	7,186,977.00
Investments				28,337,500	32,205,000	25,094,084.00
Total, Government life insurance fund	89,900,000	91,100,000	91,270,032.00	89,899,000	91,280,000	82,011,349.00
Adjusted service certificate fund:						
Investments						
Benefit payments and refunds	654,000	725,000	10,144,513.00			8,000,000.00
National service life insurance:				5,000,000	3,000,000	2,670,481.94
Investments						
Other	66,172,000	41,874,000	3,312,000.00	62,080,000	68,290,000	2,400,000.00
				4,291,500	1,551,750	31,341.60
Other trust accounts:						
Funds due incompetent beneficiaries	125,000	125,000	138,362.00	125,000	125,000	349,184.90
General post fund, Hospitals, Wards funds, national homes	100,000	100,000	79,545.00	92,000	94,000	87,827.00
Personal funds of patients	2,500,000	2,500,000	2,494,071.00	2,340,000	2,300,000	2,495,474.10
Special deposit account						19,508.87
Total, other trust accounts	2,725,000	2,725,000	2,741,360.00	2,557,000	2,527,000	2,971,126.50
Total, Veterans' Administration	159,897,000	135,800,000	106,462,957.00	159,675,000	168,744,000	138,603,025.40
Welfare and Recreational Association of Public Buildings and Grounds	3,700,000	3,400,000	3,071,305.00	3,700,000	3,475,000	2,944,155.60
Special deposit account						*29,948.00
Federal Loan Agency:						
Federal Housing Administration, special deposit account						*3,120.71
Federal Home Loan Bank Board, special deposit account						62,710.11
Title I, National Housing Act as amended, unearned collections	4,000	3,500	7,000.00	5,000	6,000	4,984.79
Title I, National Housing Act as amended, expenses on real properties acquired under insurance granted prior to July 1, 1939	4,800	3,300		4,000	2,000	
Total, Federal Loan Agency	8,700	6,800	7,600.00	7,500	8,000	65,152.60
Federal Security Agency:						
Office of the Administrator, special deposit account						30,620.30
Civilian Conservation Corps:						
Savings fund		15,000,000	8,821,000.00	15,000,000	15,000,000	6,983,736.20
Estates of deceased and mentally incompetent enrolled members		30,000	28,000.00	30,000	30,000	20,314.00
Special deposit account						257,886.00
Total, Civilian Conservation Corps		15,030,000	8,849,000.00	15,030,000	15,030,000	7,262,011.20

* Excess of credits, deduct.

Statement No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Independent establishments—Continued.						
Federal Security Agency—Continued.						
Office of Education, special deposit account						*$17,695.23
National Youth Administration, special deposit account						*74,946.90
To promote the education of the blind, indefinite			$10,000.00			10,000.00
Advances by District of Columbia Unemployment Compensation Board to U. S. Employment Service					$500	3,544.50
U. S. Employment Service, special deposit account						5,000.00
Personal funds and earnings of inmates of narcotic farms, Public Health Service	$90,000	$70,000	94,899.97	$87,000	79,000	49,509.06
National Cancer Institute, conditional and unconditional gift funds					900	
Seafood inspection fees, Food and Drug Administration	10,000	10,000	20,224.50	10,000	10,000	30,216.00
Coal-tar colors certification fees, Food and Drug Administration	1,000	2,000	117.00	1,000	100	888.10
Public Health Service, special deposit account						*1,868.82
Moneys and effects of former patients, Public Health Service	3,000	3,000	3,000.00	1,000	1,000	1,360.79
National Institute of Health, conditional gift fund and interest	5,000	10,000	15,400.50	5,000	72,000	17,135.73
Leper patients' deposits and benefit funds, U. S. Marine Hospital, Carville, La.				500	500	
St. Elizabeths Hospital, pension money	50,000	100,000	60,000.00	50,000	50,000	48,808.60
St. Elizabeths Hospital, personal funds of patients	100,000	127,000	150,000.00	120,000	127,000	142,020.40
Miscellaneous, special deposit account						*18,772.80
Total, Federal Security Agency	244,000	15,280,000	10,236,330.00	16,251,000	15,315,000	7,408,252.80
Federal Works Agency:						
Office of Administrator, special deposit account						*958.50
Public Buildings Administration:						
Space, National Academy of Sciences					500	*201.10
Special deposit account						94,420.97
Public Roads Administration:						
Working fund, Federal Works Agency					500	7,508.98
Special deposit account						*6,888.78
Public Works Administration:						
Special deposit account						3,080.71
Revolving fund (act of June 21, 1938)				1,670,874	497,975	*424,897.13
U. S. Housing Corporation, special deposit account						1,360.44
U. S. Housing Authority, special deposit account						73,197.00
Work Projects Administration:						
Payments to contractors, [illegible] River conservation and reclamation districts					1,000	231,532.00
Special deposit account						1,088,745.80
Unclaimed moneys of individuals whose whereabouts are known			274.00			
Total, Federal Works Agency			274.00	1,670,874	500,975	1,058,867.70
Total, independent establishments	274,808,473	282,735,424	262,691,028.90	182,537,344	292,648,152	248,379,543.00
Department of Agriculture:						
Classification of cotton for Commodity Credit Corporation, Marketing Service	275,000	275,000	411,000.00	275,000	275,000	376,181.90
Cooperative work, Forest Service	1,000,000	1,000,000	1,432,444.00	1,000,000	1,000,000	1,000,845.80
Working fund, Forest Service						*48.10
State rural rehabilitation corporation funds, Farm Security Administration	1,750,000	2,125,000	2,000,561.00	2,177,000	3,092,000	3,429,815.60
Drainage assessments on acquired land, Farm Security Administration		25,500	1,823.00	2,700	21,000	
Miscellaneous contributed funds	90,000	80,700	48,520.00	100,000	99,000	71,997.50
Miscellaneous trust funds	60,000	25,144	14,079.00	28,000	27,000	5,432.00
Payments in lieu of taxes for operation and maintenance of resettlement and rural rehabilitation projects, Farm Security Administration	4,200,000	3,550,000	3,225,288.40	3,750,000	3,105,000	1,830,778.30
Special deposit accounts						*3,343,745.44
Redemption of order stamps, Surplus Marketing Administration	182,140,000	225,000,000	114,280,755.40	209,000,000	360,000,000	117,481,958.70
Special deposit accounts, Farm Security Administration						7,131,238.10

* Excess of credits, deduct.

STATEMENT No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Department of Agriculture—Continued.						
Excess deductions from agricultural adjustment program payments, Farm Security Administration						[illegible]
Farm products inspection, Agricultural Marketing Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Undistributed cotton price adjustment payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Tenant Act:						
Loans, advances from R. F. C.						[illegible]
Loans, collections for repayments to R. F. C.						[illegible]
Farm Credit Administration, special deposit account						[illegible]
Rural rehabilitation loans:						
Advances from R. F. C.						[illegible]
Collections for repayment to R. F. C.						[illegible]
Total, Department of Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce:						
Special statistical work, Foreign and Domestic Commerce	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Civil Aeronautics Authority, special deposit account						[illegible]
Special statistical work, Census	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Philippine trust fund (tonnage tax)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wages and effects of American seamen, Bureau of Navigation and Steamboat Inspection	[illegible]	[illegible]		[illegible]	[illegible]	
Unearned fees, Patent Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Special deposit accounts, Patent Office						[illegible]
Special deposit accounts, miscellaneous						[illegible]
Working fund						[illegible]
Total, Department of Commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of the Interior:						
Expenses, public survey work	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trustee funds, Alaska town sites	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contributions, grazing districts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refund of deposits, unearned fees, under Grazing Act, June 28, 1934	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unearned proceeds, leases, etc.	[illegible]	[illegible]	[illegible]			[illegible]
Fur and fur-seal industries, Pribilof Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, sale of furs, Fish and Wildlife Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous trust funds of Indian tribes, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian moneys, proceeds of labor, agencies, schools, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts, Bureau of Indian Affairs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Reclamation, contributed funds				[illegible]	[illegible]	[illegible]
National Park Service, donations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jefferson National Expansion Memorial, contribution	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Preservation, birthplace of Abraham Lincoln, National Park Service				[illegible]	[illegible]	[illegible]
National parks trust funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds contributed for improvement of roads, bridges, and trails, Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts, miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fish and Wildlife Service, contributed funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of the Interior	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice:						
Alien Property Custodian, alien property fund, special deposit account						
Fees and other collections, United States marshals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds of Federal prisoners	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commissary fund, Federal prisons	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts						[illegible]
Working fund, Office of the Attorney General						[illegible]
Special deposit accounts, Immigration and Naturalization Service				[illegible]	[illegible]	[illegible]
Unearned immigration (head tax) fees						
Unearned immigration (bond) fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unearned naturalization fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supplies, materials, etc., Alien Property Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Disposition of deposits of aliens who become public charges						[illegible]
Return to deported aliens of passage money collected from steamship companies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

STATEMENT No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Department of Justice—Continued.						
Return of deposits to secure payment of fines and passage money, Immigration and Naturalization Service	$100,000	$100,000	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of Justice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy Department:						
Naval Reservation, Olongapo, store fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ships' stores profits, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Naval Academy Museum fund					[illegible]	[illegible]
Bequest of Dudley F. Wolfe, and interest on investment, U. S. Naval Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy fines and forfeitures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of the Navy, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval hospital fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of Marine Corps, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts						[illegible]
Total, Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Post Office Department: Special deposit account payable from the Treasury						[illegible]
Department of State:						
Foreign Service retirement and disability fund:						
Investments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Annuities and refunds				[illegible]	[illegible]	[illegible]
Total, Foreign Service retirement and disability fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts						[illegible]
Total, Department of State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Treasury Department:						
Payments of unclaimed moneys (annual appropriation)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Return of proceeds of redelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown	[illegible]	[illegible]	[illegible]			
Return of proceeds of sales of Liberty Loan bonds of banks and trust companies of New York				[illegible]	[illegible]	[illegible]
Payment of proceeds of Government bonds, interest coupons, etc., issued	[illegible]	[illegible]	[illegible]			
Unclaimed moneys of individuals whose whereabouts are known			[illegible]			[illegible]
Return of miscellaneous and excess collections			[illegible]			[illegible]
Philippine trust fund (import duties)			[illegible]			[illegible]
Philippine trust fund (customs duties)						[illegible]
Philippine trust fund, Customs Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Philippine trust fund (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Philippine trust fund, coconut oil tax (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico trust fund (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended, Puerto Rico and Virgin Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit account, Bureau of Customs						[illegible]
Special deposit account, Bureau of Internal Revenue						[illegible]
Outstanding liabilities						[illegible]
Special deposit accounts						[illegible]
Total, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department:						
Army allotments						[illegible]
Bequest of William F. Edgar, museum and library				[illegible]	[illegible]	[illegible]
Funds contributed for ... Fort Monroe, Va.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of the Army, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Estates of deceased Regular Army Reservists	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, U. S. Soldiers' Home (annual appropriation)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Effects of deceased personnel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Estates of deceased soldiers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unclaimed moneys of individuals whose whereabouts are known	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

STATEMENT No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Department of Agriculture—Continued.						
Excess deductions from agricultural adjustment program payments, Farm Security Administration						$117.[illegible]
Farm products inspection, Agricultural Marketing Service	$510,47[illegible]	$[illegible]	$[illegible]	$[illegible]	$[illegible]	[illegible]
Unclassified outlay (cotton adjustment payments)	1,000	2,000	[illegible]	1,200	2,300	[illegible]
Farm Tenant Act:						
Loans, advances from R. F. C.						*1,[illegible]
Loans, collections for repayments to R. F. C.						*[illegible]
Farm Credit Administration, special deposit account						*[illegible]
Rural rehabilitation loans:						
Advances from R. F. C.						*[illegible]
Collections for repayment to R. F. C.						*[illegible]
Total, Department of Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce:						
Special statistical work, Foreign and Domestic Commerce	12,000	12,000		12,000	12,000	7,[illegible]
Civil Aeronautics Authority, special deposit account						[illegible]
Special statistical work, Census	25,000	[illegible]	25,[illegible]	25,000	[illegible]	[illegible]
Philippine trust fund (Coast and Geodetic Survey)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Wages and effects of American seamen, Bureau of Navigation and Steamboat Inspection	[illegible]	[illegible]		[illegible]	[illegible]	
Unearned fees, Patent Office	[illegible]	[illegible]	25,000.00	[illegible]	[illegible]	[illegible]
Special deposit accounts, Patent Office						[illegible]
Special deposit accounts, miscellaneous						*[illegible]
Working fund						*[illegible]
Total, Department of Commerce	47,400	47,400	[illegible]	47,400	[illegible]	[illegible]
Department of the Interior:						
Expenses, public survey work	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Timber funds, Alaska Indian Service	2,000	2,000	1,[illegible]	2,000	2,000	[illegible]
Contributions, grazing districts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refund of deposits, unearned fees from public lands under Grazing Act, June 28, 1934	[illegible]	[illegible]	[illegible]			[illegible]
Contract proceeds, lands, etc.	100,000	100,000	[illegible]	[illegible]	[illegible]	[illegible]
Fur seal fur and by-products, Pribilof Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, sale of furs, Fish and Wildlife Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous trust funds of Indian tribes, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Indian moneys, proceeds of labor, services, schools, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts, Bureau of Indian Affairs				[illegible]	[illegible]	*[illegible]
Reclamation, contributed funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Park Service, donations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jefferson National Expansion Memorial, contributions				[illegible]	[illegible]	[illegible]
Preservation, birthplace of Abraham Lincoln, National Park Service	[illegible]	[illegible]	[illegible]	[illegible]	7,[illegible]	[illegible]
National Park trust funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds contributed for improvement of roads, bridges and trails, Alaska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts, miscellaneous						[illegible]
Fish and Wildlife Service, contributed funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of the Interior	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice:						
Alien Property Custodian, alien property fund, special deposit account						*[illegible]
Fees and other collections, United States marshals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds of Federal prisoners	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commissary fund, Federal prisons	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit account						[illegible]
Working fund, Office of the Attorney General				[illegible]	[illegible]	*[illegible]
Special deposit account, Immigration and Naturalization Service						[illegible]
Unearned immigration fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unearned naturalization fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unearned reentry permit fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supplies, materials, etc., Alien Property Bureau						[illegible]
Disposition of deposits of aliens into foreign public treasuries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Return to deceased aliens of passage money collected from steamship companies						[illegible]

* Excess of credits, deduct.

STATEMENT No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	Expenditures: Estimated, 1943	Expenditures: Estimated, 1942	Expenditures: Actual, 1941
Trust accounts—Continued.						
Department of Justice—Continued.						
Returns of deposits to secure payment of fines and passage money, Immigration and Naturalization Service	$100,000	$100,000	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Total, Department of Justice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy Department:						
Naval Reservation, Olongapo, town fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ships' stores profits, Navy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Naval Academy Museum fund					[illegible]	[illegible]
Bequest of Dudley F. Wolfe, and interest on investment, U. S. Naval Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy fines and forfeitures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of the Navy, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Naval hospital fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of Marine Corps, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts						*[illegible]
Total, Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Post Office Department: Special deposit account payable from the Treasury						[illegible]
Department of State:						
Foreign Service retirement and disability fund:						
Investments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Annuities and refunds				[illegible]	[illegible]	[illegible]
Total, Foreign Service retirement and disability fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit account						*[illegible]
Total, Department of State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Treasury Department:						
Payment of unclaimed moneys (annual appropriation)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Return of proceeds of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown	1,000	1,000	[illegible]			
Return of proceeds of assets of Liberty Loan associations of banks and trust companies of New York				[illegible]	[illegible]	[illegible]
Payment of proceeds of Government funds, interest coupons, etc., fund	[illegible]	[illegible]	[illegible]			
Unclaimed moneys of individuals whose whereabouts are known			[illegible]			[illegible]
Return of miscellaneous and excess collections			[illegible]			[illegible]
Philippine trust fund (Copper marine)			[illegible]			[illegible]
Philippine trust fund (customs duties)						[illegible]
Philippine trust fund, Customs Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Philippine trust fund (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Philippine trust fund, processing tax (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico trust fund (internal revenue)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended, Puerto Rico and Virgin Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special deposit accounts, Bureau of Customs						*[illegible]
Special deposit accounts, Bureau of Internal Revenue						*[illegible]
Outstanding liabilities						*[illegible]
Special deposit accounts						*[illegible]
Total, Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department:						
Army allotments				[illegible]	[illegible]	[illegible]
Bequest of William F. Edgar, interest and library	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds contributed for sewerage system, Fort Monroe, Va.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pay of the Army, deposit fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Estates of deceased Regular Army personnel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, U. S. Soldiers' Home (annual appropriation)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Estates of deceased personnel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Estates of deceased soldiers						
Unclaimed moneys of individuals whose whereabouts are known	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

STATEMENT No. 3B—Continued

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES (TRUST ACCOUNTS, ETC.)—Continued

Appropriation title	Estimates of appropriations, 1943	Appropriations, 1942	Appropriations, 1941	EXPENDITURES Estimated, 1943	Estimated, 1942	Actual, 1941
Trust accounts—Continued.						
War Department—Continued.						
Effects of mentally incompetent soldiers						
Return of proceeds of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown	$12,000	$12,000	$[illegible]	$12,000	$12,000	$[illegible]
Bequest of Maj. Gen. Fred C. Ainsworth, library, Walter Reed General Hospital						[illegible]
Funds contributed for flood control, general	379	379	379.00	378	310	[illegible]
Funds contributed for improvement of rivers and harbors	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds advanced for flood control, rivers and harbors	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Funds advanced for improvement of rivers and harbors		[illegible]	[illegible]		[illegible]	[illegible]
Special-deposit accounts			[illegible]		[illegible]	[illegible]
						[illegible]
Total, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia (see expenditures from revenues of District of Columbia)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transactions in checking accounts of governmental agencies (net)				[illegible]	[illegible]	[illegible]
Public Works Administration revolving fund (act June 21, 1938)						[illegible]
[illegible]						[illegible]
Unemployment trust fund:						
Investments				[illegible]	[illegible]	[illegible]
State accounts:						
Withdrawals by States	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transfer to railroad unemployment insurance account						[illegible]
Railroad unemployment insurance account, benefit payments				7,500,000	[illegible]	[illegible]
Total, unemployment trust fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal old-age and survivors insurance trust fund (formerly old-age reserve account):						
Investments				[illegible]	[illegible]	[illegible]
Benefit payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Federal old-age and survivors insurance trust fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railroad retirement account:						
Investments				[illegible]	[illegible]	[illegible]
Benefit payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, railroad retirement account	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unclassified items						[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis						[illegible]
Total, trust accounts, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1] Excess of credits, deduct.
[2] Excess of redemptions, deduct.

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[illegible]—41——[illegible]

ANNEXED BUDGET

POST OFFICE DEPARTMENT

SUMMARY

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
I. Revenues:			
1. Ordinary postal revenues	$867,450,000	$832,510,000	$777,119,265.19
2. Money-order revenues	30,890,000	30,290,000	20,131,922.68
3. Revenues from postal-savings business	9,250,000	8,200,000	9,340,864.84
Total revenues	907,000,000	862,000,000	812,827,752.71
II. Expenditures:			
1. Post Office Department proper	4,418,841	4,197,540	3,022,083.49
2. Postal service	902,481,159	[1] 870,702,460	835,620,364.00
Subtotal, postal operations	906,900,000	875,000,000	838,791,417.49
3. Additional requirements from general revenues	100,000	100,000	116,473.04
Total	907,000,000	874,000,000	838,907,890.54
Adjustment to reconcile withdrawals from the Treasury on account of the postal deficiency, with the audited gross deficit			+3,600,399.79
Total expenditures	907,000,000	874,100,000	842,508,290.33
III. Deficit:			
Postal operations in excess of postal revenues	[2] 100,000	12,900,000	26,963,681.78
IV. Financed from general revenues:			
Postal deficit	[2] 100,000	13,900,000	26,963,681.78
Additional requirements	100,000	100,000	116,473.04
Adjustment to daily Treasury statement			+3,050,398.38
Total carried to General Budget Summary		14,000,000	30,130,553.62

[1] Includes $30,000,000, expenditures under supplemental items.
[2] Surplus.

Supporting Statement No. 1

POSTAL REVENUES

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Ordinary postal revenues:			
Sales of stamps, stamped envelopes, newspaper wrappers, and postal cards	$588,500,000	$570,200,000	$545,088,646.44
Second-class postage (pound rate) paid in money	26,100,000	25,906,000	25,610,606.87
First-, second-, third-, and fourth-class postage paid in money under permit	230,600,000	212,800,000	189,472,162.12
Receipts from box rents	9,000,000	8,750,000	8,397,068.45
Miscellaneous receipts	815,000	875,000	839,155.49
Receipts from foreign-mail transit service	2,800,000	2,600,000	2,607,521.01
Fines and penalties	50,000	50,000	47,304.55
Second-class application fees, act of July 7, 1932	65,500	50,000	57,545.50
Nonrecurrent application fees, act of July 7, 1932	117,000	110,000	103,775.00
Postmarks copy sale	4,300	4,500	4,300.40
Total, ordinary postal revenues	857,938,000	825,350,000	777,446,348.13
2. Money-order revenues:			
Revenues from domestic and international money-order business	29,600,000	27,450,000	25,404,670.17
Revenues from invalid money orders	800,000	750,000	727,262.51
Total, money-order revenues	30,300,000	28,200,000	26,131,932.68
3. Revenues from postal-savings business	9,250,000	8,250,000	8,250,981.64
Total, revenues	897,000,000	860,000,000	812,827,736.[illegible]

Supporting Statement No. 2

POSTAL EXPENDITURES

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
1. Post Office Department proper:			
Salaries:			
Office of the Postmaster General	$231,480	$226,901	$223,037
Office of Budget and Administrative Planning	47,500		
Office of the First Assistant	838,070	791,430	697,791
Office of the Second Assistant	612,740	597,880	572,985
Office of the Third Assistant	833,310	794,810	755,540
Office of the Fourth Assistant	697,420	571,287	497,444
Office of the Solicitor	150,930	135,800	116,886
Office of the Chief Inspector	288,850	249,610	239,[illegible]
Office of the Purchasing Agent	69,810	67,290	66,[illegible]
Bureau of Accounts	125,775	154,150	118,528
Total, salaries	3,265,879	3,387,758	3,093,071
Contingent and miscellaneous expenses	85,932	86,788	88,212
Printing and binding, Post Office Department	1,085,000	1,033,000	816,000
Claims for damages, act Dec. 28, 1922			2,700
Total, Post Office Department proper	4,415,811	4,507,546	3,952,000
2. Postal service:			
Travel expenses, Postmaster General and Assistant Postmasters General	2,500	3,000	2,000
Inspection service, post-office inspectors	4,372,500	3,984,055	3,414,844
Post offices:			
Compensation to postmasters	51,750,000	51,250,000	50,387,100
Compensation to assistant postmasters	7,875,000	7,275,000	7,120,000
Clerks (including mechanics, watchmen, messengers, and laborers)	243,140,000	236,190,850	226,775,716
Separating mails	630,000	615,000	607,907
Unusual conditions at post offices	900,000	900,000	120,499
City-delivery carriers	158,500,500	148,800,000	143,877,409
Vehicle service	16,398,250	15,300,000	15,437,613
Carfare and bicycle allowance	1,700,000	1,475,000	1,430,775
Special-delivery fees	11,900,000	10,250,000	9,630,007
Rent, light, and fuel	15,750,000	9,950,000	9,813,[illegible]
Miscellaneous items	2,300,000	2,250,000	1,846,[illegible]
Total, post offices	508,021,250	481,646,553	475,857,158

Supporting Statement No. 2—Continued

POSTAL EXPENDITURES—Continued

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
2. Postal service—Continued.			
Domestic transportation service:			
Power-boat service	$1,881,000	$1,909,730	$2,394,861
Airplane service	24,500,113	21,032,422	20,440,189
Railroad transportation and mail-messenger service	135,000,000	130,500,000	112,966,179
Railway Mail Service:			
Salaries	66,856,173	58,889,000	57,619,461
Travel expenses and allowances	3,473,900	3,552,500	3,437,000
Miscellaneous items	436,100	490,000	428,838
Total, Railway Mail Service	68,729,075	62,262,000	61,274,000
Electric and cable-car service	290,000	300,000	259,000
Total, domestic transportation	230,842,730	207,284,837	186,913,151
Foreign mail transportation	2,450,000	2,400,000	3,163,613
Foreign air mail	18,837,823	15,342,022	18,389,000
Balances due foreign countries	2,250,000	1,800,000	1,622,480
Village Delivery Service	1,625,000	1,675,000	1,568,005
Rural Delivery Service	92,200,000	92,100,000	91,504,646
Star Route Service:			
Star Route Service, Alaska	185,000	170,000	147,120
Other Star Route Service	12,500,000	11,700,000	11,158,000
Total, Star Route Service	12,685,000	11,870,000	11,305,120
Manufacturing and repair operations:			
Manufacture and distribution of stamps and stamped paper	5,450,000	5,205,000	5,185,000
Equipment shops	1,706,000	1,075,000	1,090,597
Total, manufacturing and repair operations	7,156,000	6,440,000	6,277,600
Maintenance and operation of public buildings	21,797,345	20,227,000	19,870,000
Losses and indemnities:			
Adjusted losses and contingencies	90,000	85,000	34,725
Indemnities, domestic mail	500,000	500,000	519,000
Indemnities, international mail	8,000	8,000	7,000
Personal or property damage claims	45,000	45,000	45,900
Adjusted balances in postmasters' postal money-order and postal-savings accounts			46,907
Total, losses and indemnities	736,000	813,000	665,000
Miscellaneous:			
Payment of rewards	55,000	55,000	45,000
Unpaid money orders more than 1 year old	200,000	180,000	206,536
Other miscellaneous items:			
Post Office stationery, equipment, and supplies	3,800,000	3,225,000	3,155,913
Pneumatic-tube service	664,120	584,628	522,300
Transportation of equipment and supplies	275,000	330,000	329,000
Total, other miscellaneous items	4,740,620	4,139,628	4,118,000
Total, miscellaneous	4,995,620	4,374,628	4,396,251
Total, Postal Service	905,486,150	869,795,400	822,490,564
Subtotal, postal operations	909,900,000	873,900,000	826,761,417
Additional expenditures from the postal revenues	104,400	100,000	145,478
Total, Post Office Department	907,006,000	874,000,000	826,907,895

Supporting Statement No. 3

APPORTIONMENTS OF POSTAL REVENUES AND EXPENDITURES TO CLASSES OF MAIL AND SPECIAL SERVICES

[Figures shown in thousands of dollars]

Detail	Estimated for fiscal year 1943			Estimated for fiscal year 1942			Actual (estimated) for fiscal year 1941		
	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)
I. Classes of mail:									
1. First class:									
Other than local delivery letters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Local delivery letters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air mail	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, first class, including air mail	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. Second class:									
Publications exempt from zone rates [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone rate publications:									
Daily newspapers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Newspapers, other than daily	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
All other publications	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Free-in-county, all publications		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
Total, publishers' second class, including application fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transient	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, all second class	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. Third class	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4. Fourth class:									
Local delivery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zones 1 and 2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Zone 8	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Library books	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Books, paid at 1½ cents [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, fourth class, excluding special handling	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5. Foreign:									
Other than air mail	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air mail:									
Postage revenue	[illegible]			[illegible]			[illegible]		
Service revenue	[illegible]			[illegible]			[illegible]		
Total, air mail, foreign	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, foreign	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6. Penalty:									
For the Post Office Department		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
For other branches of the Government		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
Total, penalty		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
7. Franked:									
By Members of Congress		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
By others									
Total, franked		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
8. Free for the blind		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
Total, all mail	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Supporting Statement No. 3—Continued

APPORTIONMENTS OF POSTAL REVENUES AND EXPENDITURES TO CLASSES OF MAIL AND SPECIAL SERVICES—Con.

[Figures shown in thousands of dollars]

Detail	Estimated for fiscal year 1943			Estimated for fiscal year 1942			Actual (estimated) for fiscal year 1941		
	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)	Revenues	Expenditures	Excess (+) or deficiency (−)
II. Special services:									
1. Registry:									
Paid registrations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Free registrations:									
For the Post Office Department		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
For other branches of the Government		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
Total, registry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. Collect-on-delivery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4. Special delivery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5. Money orders	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6. Postal savings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, special services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, mail and special services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
III. Nonpostal:									
1. United States savings bonds		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
2. [illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
3. Adjusted service bonds		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
4. [illegible] services for other departments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, nonpostal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
IV. Unclassified	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Additional requirements from general revenues		[illegible]	[illegible]			[illegible]		[illegible]	[illegible]
Adjustment to daily Treasury statement								[illegible]	[illegible]
Total carried to General Budget Summary	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

From 1934 to 1941 the postal revenues increased 38.5 percent, or from $586,000,000 to $812,800,000, which is an all-time high record for the Post Office Department. For the fiscal year 1942 the revenues are estimated at $860,000,000 which is an increase of approximately 6 percent over 1941. For 1943 the revenues are estimated at $907,000,000 which is approximately 5.5 percent over the estimate of $860,000,000 for 1942. These estimates of postal revenue for the fiscal years 1942 and 1943 are predicated on the continuation of the present uptrend in postal business through the fiscal year 1943.

The expenditures of the Post Office Department, authorized by the appropriations made for such purposes, are met from postal revenues to the extent that such revenues are available and any excess of expenditures over such revenues is paid from the general fund of the Treasury. Expenditures for postal operations since 1934, like the revenues, have also shown a gradual increase. Expenditures for the fiscal year 1934 were $630,000,000 and for the fiscal year 1941, $839,800,000, an increase of 33.17 percent in expenditures compared with an increase of 38.5 percent in revenue for the same period.

A comparison of expenditures for postal operations of $839,800,000 for the fiscal year 1941 with revenues of $812,800,000 for the same period indicates a gross postal deficit of $27,000,000 chargeable to the general fund of the Treasury. Due to a greater increase in the volume of mail than was anticipated at the time of the preparation of the 1942 Budget, it is now estimated that supplemental appropriations aggregating approximately $30,000,000 will be required for the fiscal year 1942. This sum added to existing appropriations of $844,900,000 indicates that the total appropriations required will amount to $874,900,000 which, compared with estimated revenues of $860,000,000, would indicate appropriations in excess of revenues of $14,900,000. For the fiscal year 1943 the estimates of appropriations aggregate $906,151,891, compared with estimated revenues of $907,000,000. Should these estimates prove correct, the postal budget would be brought into balance for the first time in many years.

The estimates of appropriation for the Post Office Department in Washington for 1943 are $481,401 in excess of the 1942 appropriations. This increase provides for expansion of service in several bureaus of the Department, the establishment of a budget and administrative planning unit, and for automatic promotions under Public Law 200, Seventy-seventh Congress, first session.

The estimates of appropriation for the field service of the Chief Inspector's Office for 1943 are $758,145 in excess of the 1942 appropriations. This increase is necessary to provide additional inspectors incident to war activities, additional clerical personnel incident to expansion of the force of inspectors, and the transfer of employees, who have for some time been detailed to division headquarters of the inspection service, from the appropriation, "Clerks, first- and second-class post offices," to "Post office inspectors, clerks, division headquarters."

Increase in postal revenues reflects an increase in the volume of mail to be handled and transported, which in turn requires additional expenditures for personnel, transportation and other facilities. The estimates of appropriation for the first assistant's bureau show an increase for 1943 of $14,527,000 over the estimated requirements for 1942, which assumes that supplemental appropriations of $17,250,000 will be needed for 1942. Practically all funds under this bureau are required for salaries of postmasters and post office employees.

For the Second Assistant's bureau, the 1943 estimates of appropriation are $11,500,000 in excess of the estimated requirements for 1942, assuming that additional funds of $12,500,000 will be provided by supplemental appropriations. The bureau of the Second Assistant is charged with the supervision of the transportation of the mails. The largest single item of increase pertains to railroad transportation of mail. The increase in volume of mail requires additional transportation facilities and personnel to move the mails by railroad, aircraft, steamship, and in the rural-route and star-route systems.

The responsibility of providing stamps and stamped paper is charged to the Third Assistant's bureau. The increase in the estimate of appropriation for 1943 over the 1942 appropriation is $495,000. This increase results from the increase in prices or increase in quantities of stamps, stamped paper, and postal cards required to supply the public demand.

The bureau of the Fourth Assistant is charged with the operation and maintenance of public buildings, the furnishing of equipment and supplies, and the administration of the Vehicle Service. The 1943 estimates of appropriations are $3,769,750 in excess of the 1942 appropriations. The increase in these estimates over 1942 is predicated on greater demand for, and increased cost of, equipment and supplies.

Summary of estimates of appropriations for the fiscal year 1943, compared with appropriations for the fiscal year 1942

Bureau or subdivision	Appropriations, 1942	Budget estimates, 1943	Increase (+) or decrease (−)
Annual appropriations:			
Post Office Department, Washington	[illegible]	[illegible]	+[illegible]
Postal Service, field operations:			
Under the Postmaster General	[illegible]	[illegible]	−[illegible]
Under the Chief Inspector	[illegible]	[illegible]	+[illegible]
Under the First Assistant	[illegible]	[illegible]	+[illegible]
Under the Second Assistant	[illegible]	[illegible]	+[illegible]
Under the Third Assistant	[illegible]	[illegible]	+[illegible]
Under the Fourth Assistant	[illegible]	[illegible]	+3,769,750
Total, Postal Service, field operations	[illegible]	[illegible]	+[illegible]
Total, annual appropriations	[1] [illegible]	[illegible]	+[illegible]
Estimated postal revenues	[illegible]	[illegible]	−[illegible]
Excess of postal revenues over appropriations	[2] [illegible]	[illegible]	+[illegible]

[1] In addition, it is now estimated that supplemental appropriations of approximately [illegible] will be required for the fiscal year 1942, which would increase the annual appropriations required to [illegible].

[2] The estimated supplemental appropriations of [illegible] would change the stated surplus of [illegible] to a deficit of [illegible].

ANNEXED BUDGET

GOVERNMENT CORPORATIONS AND CREDIT AGENCIES

BANKS FOR COOPERATIVES

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Interest on loans	[illegible]	[illegible]	[illegible]
Interest on investments	[illegible]	[illegible]	[illegible]
Repayments of principal of loans	[illegible]	[illegible]	[illegible]
Repayment on loans purchased from cooperatives under Commodity Credit Corporation contracts to purchase	[illegible]	[illegible]	[illegible]
Redemption of principal of investments	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Capital and guaranty fund paid in by borrowers (net)	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Operating expenses	[illegible]	[illegible]	[illegible]
Interest paid	[illegible]	[illegible]	[illegible]
Loans made	[illegible]	[illegible]	[illegible]
Notes purchased from cooperatives under Commodity Credit Corporation contracts to purchase	[illegible]	[illegible]	[illegible]
Investments	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures		[illegible]	
Net receipts			[illegible]
Means of financing:			
Cash balance at beginning of year	[illegible]	[illegible]	[illegible]
Net receipts (above)		−[illegible]	[illegible]
Net [illegible]	[illegible]	−[illegible]	[illegible]
Change in capital stock		+[illegible]	−[illegible]
Cash balance at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The 12 district banks for cooperatives and the Central Bank for Cooperatives (Washington, D. C.) were organized to make credit available to farmers' cooperative associations on a business basis and were chartered by the Governor of the Farm Credit Administration pursuant to the provisions of the Farm Credit Act of 1933. The banks were organized and began to function in the year 1933. Their charters provide for continued existence until dissolved by law.

The initial capital of the banks was subscribed by the Governor of the Farm Credit Administration from funds available in the revolving fund established under the Agricultural Marketing Act of 1929. The Government's investment in the capital stock of these banks, subscribed from this fund, amounted to $89,000,000 on June 30, 1941, and the capital stock and guaranty fund subscribed by borrowing cooperative associations amounted to $3,790,100 on the same date. The amount of the Government-owned capital as of June 30, 1941, reflected the repayment of $50,000,000 during the fiscal year ended that date to the revolving fund in the Treasury. Due to the need for capital funds to meet increased requirements for lending purposes, it is contemplated a substantial portion of this amount will be paid in to the banks during the ensuing year.

The banks for cooperatives obtain a portion of their funds for lending purposes by discounting certain of their paper with the Federal intermediate credit banks. The Central Bank for Cooperatives may issue debentures but has never availed itself of the authority.

The receipts, expenditures, and means of financing of these banks are shown in detail in the statement above.

COMMODITY CREDIT CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Commodities sold and repayments of loans:			
Barley		800,000	[illegible]
Butter			36,500
Castor beans		82,000	
Corn		157,460,000	40,924,000
Cotton		206,223,000	126,166,013
Figs			25,464
Flaxseed		65,000	
Grain sorghums		25,000	1,532
Hops		50,000	15,000
Lespedeza		4,100,000	
Peanuts		815,000	1,617,781
Pecans		35,000	200,401
Prunes	$440,000,000	2,094,000	515,776
Raisins		618,000	4,250,253
Rice		86,000	
Rubber		26,000,000	
Rye		1,134,000	25,000
Tobacco		65,605,500	8,311,356
Turpentine and rosin		1,256,000	4,126,412
Seed-purchase program		2,722,000	1,071,070
Wheat		68,000,000	45,531,844
Wool and mohair			12,17[illegible]
General commodities purchase program		407,000,000	
Loans to Agricultural Adjustment Administration		15,000,000	5,000,000
Total, commodities sold and repayments of loans	[illegible]	[illegible]	[illegible]
Expenditures:			
Commodity loans and purchases:			
Barley		2,000,000	124,442
Butter			30,442
Castor beans		41,000	
Corn		16,457,000	172,436,520
Cotton		73,750,000	63,208,294
Flaxseed		50,000	
Grain sorghums		8,000	1,500
Hops		7,000	29,407
Lespedeza		5,000,000	
Peanuts			1,879,056
Pecans			72,489
Prunes	985,000,000	182,000	3,099,169
Raisins			5,173,013
Rice		2,025,000	
Rye		1,250,000	181,717
Tobacco		42,577,000	30,460,026
Turpentine and rosin		1,477,000	7,626,136
Seed-purchase program		2,982,000	1,669,611
Wheat		545,544,000	181,002,458
Wool and mohair			3
General commodities purchase program		894,300,000	39,763,776
Loans to Agricultural Adjustment Administration		58,000,000	25,000,000
Total, loans and purchases	985,000,000	1,088,014,000	548,008,017
Administrative expenses	2,446,000	2,445,000	2,455,463
Interest expense (net)	4,000,000	5,000,000	4,414,579
Carrying charges on collateral acquired	75,000,000	58,146,000	13,666,000
Other expenses	2,005,000	3,161,000	2,470,866
Total expenditures	1,069,445,000	1,157,770,400	[illegible]
Net expenditures	702,445,000	188,224,400	341,182,677
Means of financing:			
Available funds at beginning of year	8,099,817	71,775,257	12,078,108
Appropriations, general fund		1,827,148	
Funds borrowed from Treasury	862,000,000	209,000,000	140,000,000
Repayments of funds borrowed from Treasury	−250,000,000	−145,000,000	−82,000,000
Sale of obligations on market (net)	−259,150,000	8,962,000	308,666,000
Net funds available	130,170,000	147,412,483	413,259,574
Net expenditures (above)	702,445,000	188,224,400	341,182,677
Available funds at end of year	[illegible]	8,099,817	71,575,297
Debt outstanding at end of year:			
Public borrowings (guaranteed by the United States)	671,300,000	701,150,000	696,222,000
Treasury borrowings, including interim notes	660,000,000	241,000,000	140,000,000
Total	1,331,300,000	942,150,000	836,222,000

EXPLANATORY STATEMENT

The Commodity Credit Corporation, created under the laws of the State of Delaware pursuant to Executive Order No. 6340, dated October 16, 1933, was organized primarily to make loans to producers to finance the carrying and orderly marketing of agricultural commodities. The Corporation was made a part of the Department of Agriculture on July 1, 1939, pursuant to Reorganization Plan No. I and the Reorganization Act of 1939. The act of July 1, 1941, continued the Corporation as an agency of the United States to June 30, 1943, or such earlier date as may be determined by the President. Section 302 of the Agricultural Adjustment Act of 1938, as amended and supplemented by the act of May 26, 1941, Public, No. 74, Seventy-seventh Congress, as amended by the act of December 26, 1941, Public Law 374, directs Commodity Credit Corporation to make available loans, at the rate of 85 per centum of the parity price for the commodity as of the beginning of the marketing year, on the 1941, 1942, 1943, 1944, 1945, and 1946 crops of the commodities cotton, corn, wheat, rice, tobacco, and peanuts for which producers have not disapproved marketing quotas. Section 302 of the Agricultural Adjustment Act of 1938 also authorizes Commodity Credit Corporation, upon recommendation of the Secretary of Agriculture and approval of the President, to make loans on any agricultural commodity.

The Corporation has a capital stock of $100,000,000, all of which is held by the United States, and it is authorized, with the approval of the Secretary of the Treasury, to have outstanding at any one time obligations guaranteed by the United States in an aggregate amount of $2,650,000,000.

The Secretary of the Treasury is required to make an appraisal of all assets and liabilities of the Corporation as of the 31st of March in each year for the purpose of determining its net worth. In the event the net worth of the Corporation is determined to be less than $100,000,000, the Secretary of the Treasury, subject to appropriation of funds therefor, is required to restore such capital impairment. In the event the net worth exceeds $100,000,000, such excess shall be deposited by the Corporation in the Treasury of the United States to the credit of miscellaneous receipts.

The receipts, expenditures, and means of financing are shown in detail in the foregoing statement.

DISASTER LOAN CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Repayments of principal on loans	[illegible]	[illegible]	[illegible]
Collection of interest	[illegible]	[illegible]	[illegible]
Other receipts	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Loans	[illegible]	[illegible]	[illegible]
Other expenditures	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures or receipts	[illegible]	[illegible]	[illegible]
Means of financing:			
Funds of Disaster Loan Corporation on deposit with Reconstruction Finance Corporation	[illegible]	[illegible]	[illegible]

[1] Expenditures. [2] Receipts.

EXPLANATORY STATEMENT

The Disaster Loan Corporation was created in accordance with the authority provided in the act approved February 11, 1937. The Reconstruction Finance Corporation subscribed and paid for an original capital of $20,000,000. The act approved March 4, 1939, increased the capitalization of the Corporation to $40,000,000, which was subscribed for by the Reconstruction Finance Corporation. The Treasury has reimbursed the Reconstruction Finance Corporation for, and now owns, all the paid-in capital which at present amounts to $24,000,000.

In accordance with the act approved March 4, 1939, the Corporation is authorized to make loans as it may determine to be necessary or appropriate because of floods or other catastrophes occurring during the period between January 1, 1936, and January 22, 1947. The Disaster Loan Corporation has succession until dissolved by act of Congress.

The receipts, expenditures, and means of financing of the Corporation are shown in detail in the statement above.

ELECTRIC HOME AND FARM AUTHORITY

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Repayment of contracts (principal and interest)	[illegible]	[illegible]	[illegible]
Other receipts	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Purchase of contracts	[illegible]	[illegible]	[illegible]
Other expenditures	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	
Net expenditures			[illegible]
Means of financing:			
Available funds at beginning of year	[illegible]	[illegible]	[illegible]
Sale of notes in market (net)			[illegible]
Net receipts (above)	[illegible]	[illegible]	
Net funds available	[illegible]	[illegible]	[illegible]
Net expenditures (above)			[illegible]
Retirement of notes in market	[illegible]	[illegible]	
Available funds at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Electric Home and Farm Authority was incorporated under the laws of the District of Columbia August 1, 1935, with a capitalization of $850,000 to succeed Electric Home and Farm Authority, Incorporated, a Delaware corporation. By Executive Order No. 7139, dated August 12, 1935, the Electric Home and Farm Authority was designated an agency of the United States. The act approved June 10, 1941 (Public Law 109, 77th Cong.), continues the Authority as an agency of the United States until January 22, 1947, or such earlier date as the President may fix by Executive order. The capital stock of the corporation was subscribed and paid for by the Treasurer of the United States.

The purpose of the Authority is to aid in the distribution, sale, and installation of electrical and gas apparatus, equipment, and appliances, and to assist in raising the standard of living in homes and on farms by making these modern devices available on convenient terms at a low financing cost. The financing plan offered by the Authority is available to consumers and dealers only in areas served by utilities which offer reasonably low rates, and that enter into agreement with the Authority for the collection of installment payments. The successful operation of the Authority is attested to by the fact that as of June 30, 1941, approximately 326,400 families had been aided and there has been accumulated a surplus of approximately $350,000 after provision has been made for all expenses and reserves.

The receipts, expenditures, and means of financing are shown in detail in the foregoing statement.

EXPORT-IMPORT BANK OF WASHINGTON

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Repayment of principal on loans	[illegible]	[illegible]	[illegible]
Collection of interest	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Loans	[illegible]	[illegible]	[illegible]
Other expenditures	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Means of financing:			
Purchase of preferred stock by Reconstruction Finance Corporation	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Export-Import Bank of Washington was organized under the laws of the District of Columbia, pursuant to Executive Order No. 6581, dated February 2, 1934, to aid in financing and facilitating exports and imports and the exchange of commodities between the United States and other nations, or the nationals or agencies thereof.

The capital stock of the Bank consists of $1,000,000 of common stock held by the United States and $174,000,000 of preferred stock held by the Reconstruction Finance Corporation.

The act of March 2, 1940, increased the lending authority of the Bank from $100,000,000 to $200,000,000. The act of September 26, 1940, continues the Bank as an agency of the United States until January 22, 1947, or such earlier date as the President may fix by Executive order, and further increases its lending authority to $700,000,000 within which amount loans to the extent of $500,000,000 outstanding at any one time may be granted, under special conditions, to assist in the development of the resources, the stabilization of the economies and the orderly marketing of the products of the countries of the Western Hemisphere.

The Reconstruction Finance Corporation when requested by the Secretary of the Treasury, with the approval of the President, may continue to supply, from time to time, through loans or by subscriptions to preferred stock the funds needed by the Export-Import Bank of Washington for its operations.

The Bank was placed under the supervision of the Federal Loan Administrator by Reorganization Plan No. 1, effective July 1, 1939.

The receipts, expenditures, and means of financing are shown in detail in the foregoing statement.

FEDERAL CROP INSURANCE CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Premium collections	[illegible]	[illegible]	[illegible]
Sales of purchased commodity	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Purchase of commodity through premium collections and requisitioned capital	[illegible]	[illegible]	[illegible]
Indemnities paid	[illegible]	[illegible]	[illegible]
Administrative expenses	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Means of financing:			
Available funds at beginning of year	[illegible]	[illegible]	[illegible]
From appropriated funds	[illegible]	[illegible]	[illegible]
Subscription to capital stock		[illegible]	[illegible]
Funds available	[illegible]	[illegible]	[illegible]
Deduct, net expenditures (above)	[illegible]	[illegible]	[illegible]
Available funds at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Federal Crop Insurance Corporation was organized under the act of February 16, 1938, for the purpose of promoting the national welfare by alleviating the economic distress caused by wheat crop failures due to drought and other causes, by maintaining the purchasing power of farmers, and by providing for stable supplies of wheat for domestic consumption and the orderly flow thereof in interstate commerce.

Public Law 118, Seventy-seventh Congress, approved June 21, 1941, authorized the Federal Crop Insurance Corporation to insure producers of cotton, commencing with the cotton crop planted for harvest in 1942. Also, the act authorized the Corporation to accept in payment of premiums, notes payable in the commodity insured, or the cash equivalent, and to purchase for insurance reserve purposes the quantity of the commodity represented by any of such notes not paid at maturity. The premium notes for insuring the 1942 crops will mature approximately at the time of harvest; the maturity dates range, in the case of wheat, from July 10 to August 29, 1942, and, in the case of cotton, from August 1 to October 25, 1942. It is anticipated, therefore, that only a small portion of premiums earned on the 1942 crops of wheat and cotton will be collected during the fiscal year 1942.

The Federal Crop Insurance Act provided that the Corporation should have an authorized capital stock of $100,000,000, to be subscribed by the United States of America. As of June 30, 1941, $40,000,000 had been made available to the Secretary of the Treasury for purchase of capital stock of the Corporation, and of this amount $14,000,000 had been requisitioned, leaving $26,000,000 on the books of the Treasury which may be requisitioned by the Corporation for payment of future losses.

The receipts, expenditures, and means of financing are shown in detail in the foregoing statement.

FEDERAL FARM MORTGAGE CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Interest on loans	[illegible]	[illegible]	[illegible]
Interest on investments	[illegible]	[illegible]	[illegible]
Repayments of principal of loans and advances	[illegible]	[illegible]	[illegible]
Reduction in principal of investments	[illegible]	[illegible]	[illegible]
Sale of real estate and property income	[illegible]	[illegible]	[illegible]
Loans and other fees	[illegible]	[illegible]	[illegible]
Bonds issued	[illegible]	[illegible]	[illegible]
Money borrowed—notes payable		[illegible]	
Miscellaneous			[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses			
Nonadministrative expenses	[illegible]	[illegible]	[illegible]
Interest on bonds and other claims	[illegible]	[illegible]	[illegible]
Loans and advances made	[illegible]	[illegible]	[illegible]
Investments	[illegible]	[illegible]	[illegible]
Payments on notes			[illegible]
Property expense		[illegible]	
Miscellaneous	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	[illegible]
Means of financing:			
Cash balance at beginning of year	[illegible]	[illegible]	[illegible]
Net receipts, above	[illegible]	[illegible]	[illegible]
Net funds available	[illegible]	[illegible]	[illegible]
Less:			
Bond retirements	[illegible]	[illegible]	
Repayment of capital stock to revolving fund			[illegible]
Cash balance at end of year	[illegible]	[illegible]	[illegible]
Guaranteed debt outstanding end of year	[illegible]	[illegible]	1,269,387,900

EXPLANATORY STATEMENT

The Federal Farm Mortgage Corporation was created under the act approved January 31, 1934 (12 U. S. C. 1016-1020 (h)), to aid in financing the lending operations of the Federal land banks and the Land Bank Commissioner.

The Corporation, which is wholly owned by the United States, had paid-in capital of $100,000,000 as of June 30, 1941, a repayment to the Treasury in the amount of $100,000,000 having been made in May 1941. This retirement of stock was made in accordance with the President's Budget Message of January 3, 1940, and the provisions of an act approved June 25, 1940, and the proceeds are being held in the Treasury of the United States as a fund available for additional capital subscriptions, if necessary.

The Corporation is authorized to issue and have outstanding at any one time a total of not more than $2,000,000,000 of bonds, which are fully and unconditionally guaranteed by the United States Government. On June 30, 1941, bonds outstanding aggregated $1,269,387,900.

The receipts, expenditures, and means of financing the activities of the Corporation are shown in detail in the foregoing statement.

FEDERAL HOUSING ADMINISTRATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Examination fees (net), mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Premiums, mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Examination fees (net), housing fund	[illegible]	[illegible]	[illegible]
Premiums, housing fund	[illegible]	[illegible]	[illegible]
Examination fees (net), title I insurance, F. H. A. revolving fund	[illegible]	[illegible]	[illegible]
Premiums, title I insurance, F. H. A. revolving fund	[illegible]	[illegible]	[illegible]
Examination fees (net), defense housing insurance fund		[illegible]	[illegible]
Premiums, defense housing insurance fund	[illegible]	[illegible]	[illegible]
Interest on investments, mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Interest on investments, housing fund	[illegible]	[illegible]	[illegible]
Recovery on claims paid, act June 28, 1941, title I insurance, F. H. A. revolving fund	[illegible]	[illegible]	
Interest on investments, defense housing insurance fund	[illegible]	[illegible]	
Income from operation and sale of real property, mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Income from operation and sale of real property, housing fund	[illegible]	[illegible]	[illegible]
Collections for taxes and insurance, escrow funds, mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Collections for taxes and insurance, escrow funds, housing insurance fund	[illegible]	[illegible]	[illegible]
Sale of investments, housing insurance fund		[illegible]	[illegible]
Total receipts (applicable against expenditures)	[illegible]	[illegible]	[illegible]
Amount reserved for future years (net)			[illegible]
Prior years receipts applied (net)	[illegible]	[illegible]	
Total receipts applied against expenditures	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses:			
Personal services	[illegible]	[illegible]	[illegible]
Other expenses	[illegible]	[illegible]	[illegible]
Total administrative expenses	[illegible]	[illegible]	[illegible]
Other:			
Claims under sec. 2, title I, National Housing Act [illegible]	[illegible]	[illegible]	[illegible]
Investments, mutual mortgage insurance fund	[illegible]	[illegible]	[illegible]
Investments, housing insurance fund	[illegible]	[illegible]	[illegible]
Investments, defense housing insurance fund	[illegible]		[illegible]
Expenses of acquisition, management, and sale of real property, mutual mortgage insurance revolving fund	[illegible]	[illegible]	[illegible]
Expenses of acquisition, management, and sale of real property, housing insurance fund	[illegible]	[illegible]	[illegible]
Expenses of acquisition, management, and sale of real property, title I insurance, F. H. A. revolving fund	[illegible]	[illegible]	[illegible]
Retirement of debentures and payments of certificates of claim, including interest and refunds to mortgagors, mutual mortgage insurance [illegible]	[illegible]	[illegible]	[illegible]
Retirement of debentures and payments of certificates of claim, including interest and refunds to mortgagors, housing insurance fund	[illegible]	[illegible]	[illegible]
Taxes and insurance, escrow funds, mutual mortgage insurance fund	[illegible]	[illegible]	[illegible]
Taxes and insurance, escrow funds, housing insurance fund	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Unexpended balance			[illegible]
Means of financing:			
From funds allocated by Reconstruction Finance Corporation	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Federal Housing Administration was created under authority of the National Housing Act approved June 27, 1934 (48 Stat. 1246), "to encourage improvement in housing standards and conditions, to provide a system of mutual mortgage insurance, and for other purposes." The activities of the Administration involve the insurance of lending institutions against loss incurred on loans of the following type:

1. Title I (property improvement): Loans for the purpose of repairing, modernizing, and improving property and the building of new structures. Total liability which may be outstanding at any time, plus the amount of claims paid, less the amount collected from insurance premiums and other sources, shall not exceed $165,000,000.

2. Title II, section 203 (mutual mortgage insurance): Loans not in excess of $16,000 secured by mortgages on one- to four-family dwellings. Total insurance liability under this section and section 207 is limited to $4,000,000,000, except that the President may increase the aggregate amount to $5,000,000,000.

3. Title II, section 207 (rental housing insurance): Loans not to exceed $5,000,000, secured by mortgages on large-scale rental properties. Total insurance liability under this section and section 203 is limited to $4,000,000,000, except that it may be increased by the President to $5,000,000,000.

4. Title VI (defense housing insurance): Loans secured by mortgages on one- to four-family dwellings constructed in designated defense areas. Total liability under this title is limited to $300,000,000.

The receipts, expenditures, and means of financing of the Administration are shown in detail in the foregoing statement.

FEDERAL INTERMEDIATE CREDIT BANKS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Interest on loans and discounts	$9,440,000	$9,280,000	$9,[illegible]
Interest on investments	550,000	505,000	[illegible]
Repayment of principal of loans and discounts	480,170,000	442,[illegible],000	420,[illegible]
Redemption or sale of investments		10,[illegible],000	12,[illegible]
Debentures issued	488,000,000	399,000,000	392,[illegible]
Miscellaneous		302,000	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Operating expenses	1,610,000	1,580,000	1,[illegible]
Interest on debentures and notes payable	1,[illegible]	1,[illegible]	2,[illegible]
Loans and discounts made	[illegible]	[illegible]	444,[illegible]
Investments		[illegible]	17,[illegible]
Franchise tax	475,000	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	[illegible]
Means of financing:			
Cash balance at beginning of year	24,000,000	13,[illegible]	14,[illegible]
Net receipts above	[illegible]	[illegible]	[illegible]
Net funds available	[illegible]	[illegible]	[illegible]
Less:			
Debenture retirements	[illegible]	[illegible]	[illegible]
Capital stock and paid-in surplus retirements			[illegible]
Cash balance at end of year	24,000,000	[illegible]	[illegible]
Debentures outstanding at end of year	[illegible]	[illegible]	234,[illegible]

EXPLANATORY STATEMENT

The Agricultural Credit Act of 1923 (title II of the Federal Farm Loan Act) provided for the establishment of 12 Federal intermediate credit banks. The 12 banks were chartered by the Federal Farm Loan Board during 1923, their term of existence being unlimited.

The authority for supervision of the various Federal intermediate credit banks was transferred to the Farm Credit Administration on May 27, 1933, in conformity with the provisions of Executive Order No. 6084 of March 27, 1933.

The original capital stock of the Federal intermediate credit banks in the amount of $5,000,000 each was subscribed and paid for by the Secretary of the Treasury on behalf of the United States. By an act approved January 31, 1934, an additional sum of $40,000,000 was provided, to be allocated to the capital stock and paid-in surplus of any banks. Late in 1940 pursuant to the President's Budget message of January 3, 1940, the banks returned $40,000,000 to the revolving fund in the Treasury, the proceeds of such repayments being held as a fund available for resubscription, if necessary. Thus, on June 30, 1941, the total capital in the banks amounted to $60,000,000.

The Federal intermediate credit banks have authority, subject to the approval of the Farm Credit Administration, to borrow money from any source and to issue and sell collateral trust debentures or other similar obligations, subject to the general limitation that the aggregate amount of such outstanding debentures and similar obligations issued individually by any bank, together with the amount of consolidated debentures issued for its benefit and account, shall not exceed 10 times the surplus and paid-in capital of such bank. As of June 30, 1941, the banks reported total debentures outstanding aggregating $234,665,000.

The Federal intermediate credit banks pay annually to the United States Treasury a franchise tax equivalent to 25 percent of the amount of earnings remaining after absorption of losses and provision for estimated losses, the elimination of any impairment of paid-in capital, and the creation of necessary reserves.

The principal function of the Federal intermediate credit banks is to supply funds by way of discounts and loans to lending institutions for short- and intermediate-term agricultural loans.

The receipts, expenditures, and means of financing the Federal intermediate credit banks are shown in detail in the statement above.

FEDERAL NATIONAL MORTGAGE ASSOCIATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts (other than borrowed money or new capital):			
Repayments of principal of mortgages purchased and loans	$18,987,000	$15,774,000	$13,752,000
Interest and other income collections	10,220,000	9,612,000	8,277,000
Sale or redemption of real estate and Federal Housing Administration debentures	400,000	400,000	293,000
Deposits by mortgagors for payment of taxes, insurance, etc.	6,400,000	5,000,000	5,567,000
Miscellaneous	100,000	110,000	96,000
Total receipts	[illegible]	[illegible]	28,[illegible]
Expenditures:			
Administrative expenses	1,290,000	1,290,000	1,180,000
Mortgages purchased and loans	20,725,000	37,745,000	45,[illegible]
Interest paid	3,702,000	[illegible]	2,[illegible]
Service charges	1,[illegible]	1,[illegible]	1,[illegible]
Payment of taxes, insurance, etc. from mortgagors' deposits	6,400,000	[illegible]	[illegible]
Miscellaneous	100,000	80,000	51,000
Total expenditures	[illegible]	[illegible]	[illegible]
Excess of expenditures over receipts	[illegible]	18,077,000	22,[illegible]
Means of financing:			
[illegible] from the Reconstruction Finance Corporation [illegible]	[illegible]	18,077,000	22,[illegible]

EXPLANATORY STATEMENT

Pursuant to authority granted under title III of the National Housing Act, as amended, the National Mortgage Association of Washington was incorporated February 10, 1938. This Association did no business under that name. The name was changed on April 11, 1938, to the Federal National Mortgage Association. The Reconstruction Finance Corporation subscribed and paid for $10,000,000 in capital stock and $1,000,000 paid-in surplus.

The principal functions of this Association are:

1. To establish a market for first mortgages insured under title II of the National Housing Act, as amended, section 203 (new construction only).

2. To facilitate the construction and financing of projects insured under section 207 of the National Housing Act, as amended.

3. To make available to investors bonds issued by the Federal National Mortgage Association under the authority of section 302 of title III of the National Housing Act, as amended.

Receipts and expenditures of this organization are shown in detail in the above statement.

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Premiums and admission fees	[illegible]	[illegible]	[illegible]
Interest on securities	[illegible]	[illegible]	[illegible]
Sale of securities	[illegible]	[illegible]	[illegible]
Miscellaneous			[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Investments at cost	[illegible]	[illegible]	[illegible]
Accrued interest on securities purchased			[illegible]
Net contributions to insured institutions	[illegible]	[illegible]	[illegible]
Subrogated accounts of insured institutions	[illegible]	[illegible]	[illegible]
Expense of liquidations	[illegible]	[illegible]	[illegible]
Total disbursements	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	[illegible]
Means of financing:			
Available funds at beginning of year	[illegible]	[illegible]	[illegible]
Net receipts (above)	[illegible]	[illegible]	[illegible]
Available funds at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Federal Savings and Loan Insurance Corporation was created by title IV of the National Housing Act approved June 27, 1934 (12 U. S. C. 1725-1732), to insure the safety of savings in thrift and home-financing institutions. The Corporation protects investors and depositors up to $5,000 against loss in the event of default of an insured institution.

The Corporation is an instrumentality of the United States and operates under a board of trustees composed of the members of the Federal Home Loan Bank Board. Its capital stock of $100,000,000 was purchased and is held by the Home Owners' Loan Corporation.

The Corporation was placed under the supervision of the Federal Loan Administrator by Reorganization Plan No. I, effective July 1, 1939.

The receipts and expenditures and means of financing of the Corporation are shown in detail in the foregoing statement.

HOME OWNERS' LOAN CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	[illegible]
Means of financing:			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Cash balance at end of year	[illegible]	[illegible]	[illegible]
Guaranteed debt outstanding at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Home Owners' Loan Corporation was created by the act of June 13, 1933, to grant long-term mortgage loans at low interest rates in order that distressed home owners might refinance their homes and, wherever possible, save them from foreclosure. The Corporation has a capital stock of $200,000,000 owned by the United States and has authority to issue $4,750,000,000 in bonds unconditionally guaranteed by the United States Government. In accordance with the Home Owners' Loan Act of 1933 the Corporation terminated its lending activities on June 12, 1936, and is now principally engaged in servicing the loans outstanding and in managing and disposing of real estate acquired as a result of foreclosure proceedings.

The Corporation was placed under the supervision of the Federal Loan Administrator by Reorganization Plan No. I, effective July 1, 1939.

The receipts, expenditures, and means of financing are shown in detail in the foregoing statement.

PRODUCTION CREDIT CORPORATIONS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Interest on investments	$1,400,000	$1,440,000	$1,[illegible]
Dividends on class A stock	100,000	75,000	[illegible]
Collection of principal of investments	10,000,000	47,700,000	[illegible]
Miscellaneous	1,200,000	1,200,000	612,[illegible]
Total receipts	12,700,000	50,415,000	[illegible]
Expenditures:			
Operating expenses	1,400,000	[illegible]	1,[illegible]
Investments	11,300,000	[illegible]	[illegible]
Total expenditures	12,700,000	[illegible]	[illegible]
Net receipts			[illegible]
Net expenditures		[illegible]	
Means of financing:			
Cash balance at beginning of year	[illegible]	[illegible]	[illegible]
Net receipts (above)		−[illegible]	[illegible]
Net funds available			
Change in capital stock	[illegible]	−15,000,000 +15,000,000	[illegible] −[illegible]
Cash balance at end of year	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

Title I of the Farm Credit Act of 1933 authorized and directed the Governor of the Farm Credit Administration to organize and charter 12 production credit corporations, one to be established in each city in which a Federal land bank was located.

All of the capital in the production credit corporations is owned by the United States Government, and the initial subscription was $120,000,000. Late in 1940, pursuant to the President's Budget message of January 3, 1940, the production credit corporations returned $15,000,000 of this capital to a revolving fund in the Treasury, such repayments to be held available for resubscription, if necessary. Thus, as of June 30, 1941, the amount of capital in the corporations was $105,000,000. Since that time, however, it has become necessary to subscribe for additional capital funds and the paid-in capital of the corporations was increased $15,000,000 in September 1941.

The principal function of the production credit corporations is to organize, provide capital for, and supervise local production credit associations which make short-term agricultural loans to their members. As of June 30, 1941, the 12 corporations were supervising the operations of 538 production credit associations, serving farmers in every rural county in the United States, and owned about 78 percent of the total outstanding stock of the associations.

The receipts, expenditures, and means of financing are shown in detail in the statement above.

RECONSTRUCTION FINANCE CORPORATION

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Repayments of loans:			
Banks and trust companies (including receivers)	[illegible]	[illegible]	[illegible]
Building and loan associations (including receivers)	[illegible]	[illegible]	[illegible]
Insurance companies	[illegible]	[illegible]	[illegible]
Joint-stock land banks	[illegible]	[illegible]	[illegible]
Mortgage loan companies	[illegible]	[illegible]	[illegible]
Railroads	[illegible]	[illegible]	[illegible]
Business enterprises	[illegible]	[illegible]	[illegible]
National defense	[illegible]	[illegible]	[illegible]
Mining, milling, and smelting businesses	[illegible]	[illegible]	[illegible]
Financing of self-liquidating and public agency projects	[illegible]	[illegible]	[illegible]
Catastrophes	[illegible]	[illegible]	[illegible]
Drainage, levee, and irrigation districts	[illegible]	[illegible]	[illegible]
Preferred stock, capital notes and debentures, and loans secured by preferred stock	[illegible]	[illegible]	[illegible]
Sale of securities purchased from Federal Works Agency	[illegible]	[illegible]	[illegible]
Repayment of advances for care and preservation of collateral and other reimbursable items	[illegible]	[illegible]	[illegible]
Interest, discount, and dividends	[illegible]	[illegible]	[illegible]
Suspended credits			[illegible]
Miscellaneous			[illegible]
Intercompany accounts (net)			[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses (Reconstruction Finance Corporation and The RFC Mortgage Company)	[illegible]	[illegible]	[illegible]
Loans:			
Banks and trust companies (including receivers)	[illegible]	[illegible]	[illegible]
Building and loan associations (including receivers)	[illegible]	[illegible]	[illegible]
Mortgage loan companies	[illegible]	[illegible]	[illegible]
Railroads	[illegible]	[illegible]	[illegible]
Business enterprises	[illegible]	[illegible]	[illegible]
National defense	[illegible]	[illegible]	[illegible]
Mining, milling, and smelting businesses	[illegible]	[illegible]	[illegible]
Financing of self-liquidating and public agency projects	[illegible]	[illegible]	[illegible]
For sale of agricultural surpluses in foreign markets	[illegible]	[illegible]	
Drainage, levee, and irrigation districts	[illegible]	[illegible]	[illegible]
Purchases of preferred stock, capital notes and debentures, and loans secured by preferred stock	[illegible]	[illegible]	[illegible]
Purchases of securities from Federal Works Agency		[illegible]	[illegible]
For care and preservation of collateral and other reimbursable items	[illegible]	[illegible]	[illegible]
Interest on notes issued	[illegible]	[illegible]	[illegible]
Excess of funds held as suspended credits			[illegible]
Interest and dividend refunds			[illegible]
Miscellaneous			[illegible]
Allocations:			
Federal Housing Administration	[illegible]	[illegible]	[illegible]
Export-Import Bank	[illegible]	[illegible]	[illegible]
Rural Electrification Administration	[illegible]	[illegible]	[illegible]
Disaster Loan Corporation	[illegible]	[illegible]	
Secretary of Agriculture:			
Farm tenancy loans (net)		[illegible]	[illegible]
Rural Rehabilitation loans (net)		[illegible]	[illegible]
Other		[illegible]	[illegible]
Purchase of capital stock of Federal home loan banks			[illegible]
Retirement of capital stock held by U. S. Treasury			[illegible]
Retirement of notes (net)	[illegible]	[illegible]	
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Disbursements for allocations for which Corporation's notes in Treasury are canceled			[illegible]
Receipts for account of Commodity Credit Corporation			[illegible]
Receipts for account of Defense Homes Corporation			[illegible]
Receipts for account of Defense Supplies Corporation			[illegible]
Adjustment to daily Treasury statement			[illegible]
Net expenditures adjusted to daily Treasury statement	[illegible]	[illegible]	[illegible]
Means of financing:			
Cash balance at beginning of year	[illegible]	[illegible]	[illegible]
From general fund of Treasury, under act of Feb. 24, 1938			[illegible]
Sale of notes on market (net)			[illegible]
Sale of notes to Treasury	[illegible]	[illegible]	[illegible]
Net funds available	[illegible]	[illegible]	[illegible]
Less net expenditures (above)	[illegible]	[illegible]	[illegible]
Cash balance at end of year	[illegible]	[illegible]	[illegible]

* Excess.

RECONSTRUCTION FINANCE CORPORATION—Continued

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Unmatured debt outstanding at end of year:			
In market	[illegible]	[illegible]	[illegible]
With Treasury	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]

EXPLANATORY STATEMENT

The Reconstruction Finance Corporation was created as a body corporate by the act approved January 22, 1932, for the purpose of providing funds, through loans to be made by the Corporation, to counteract the then-existing restriction of private credit. The enactment creating the Corporation authorized it to extend financial assistance to banks and other financial institutions and to various classes of borrowers for agricultural, commercial and industrial purposes. The scope of the Corporation's lending function has been expanded from time to time by subsequent legislation. The succession of the Corporation was originally established at 10 years but has been extended by subsequent legislation to January 22, 1947. The capital stock of the Corporation was originally established at $500,000,000, the stock being subscribed for by the Secretary of the Treasury from the proceeds of an appropriation authorized by the act creating the Corporation. The act approved June 25, 1940, authorized the Corporation to retire part of its capital stock, to pay dividends thereon and to purchase the stock of any Federal home-loan bank held by the Treasury, the amount to be paid to the Treasury for any or all such purposes not to exceed $200,000,000. Pursuant to this act and the President's Budget message of January 3, 1940, relative to excess capital funds of corporations, the Reconstruction Finance Corporation reduced its capital stock to $325,000,000, returning $175,000,000 to the Treasury.

The Corporation was also authorized by the act of its creation to issue a limited amount of notes, debentures or other obligations, which authority has been variously increased and decreased by subsequent legislation. The Secretary of the Treasury is authorized to purchase such obligations of the Corporation.

The financing operations of the Corporation are carried out in one of three ways. First, the Corporation is authorized, in its discretion to make various classes of loans and to purchase various types of preferred stock. Second, the Corporation, upon the direction of Congress, is required to provide funds to certain agencies of the Government for the financing of various programs which such agencies are authorized to undertake. Third, the Corporation is authorized, in its discretion, to make loans to subsidiary corporations which, under various amendments of the Reconstruction Finance Corporation Act, it is authorized to establish or create. These various types of operations are indicated in the Corporation's annual budget as set forth in the foregoing table.

The direct operations of the Corporation include loans to banks, railroads, business enterprises, mining interests, public agencies, agricultural marketing organizations, etc., and purchases of stock in banks, insurance companies, mortgage corporations, and corporations engaged in defense activities, as well as the administrative expenses incurred in connection with the operations of the Corporation. Direct receipts include repayments of principal and interest in connection with the foregoing loans and the proceeds accruing from the sale or redemption of obligations purchased.

Funds allocated at the direction, or upon the authorization, of Congress have been employed to purchase the capital stock of the Disaster Loan Corporation, regional agricultural credit corporations, the Home Owners' Loan Corporation, the Federal home-loan banks, the Export-Import Bank of Washington, the Federal Farm Mortgage Corporation, The RFC Mortgage Company, the Federal National Mortgage Association, and the following Corporations created by the Reconstruction Finance Corporation pursuant to section 5d of the Reconstruction Finance Corporation Act, as amended: The Defense Plant Corporation, the Defense Supplies Corporation, the Rubber Reserve Company, and Metals Reserve Company. Funds of the Corporation have also been supplied, other than through capital stock subscriptions, to the Federal Emergency Relief Administration, Farm Credit Administration, Federal Housing Administration, Commodity Credit Corporation, the Rural Electrification Administration, the Defense Homes Corporation, and the Corporations created by the Reconstruction Finance Corporation pursuant to the said section 5d, and used for the purchase of securities from the Federal Emergency Administrator of Public Works and for transfer to the appropriation made by the Emergency Relief Act of 1935. Obligations of the Corporation have been canceled pursuant to the act approved February 24, 1938, in an amount equivalent to most of the funds so provided.

The act approved February 24, 1938, authorized and directed the Secretary of the Treasury to cancel the obligations of the Corporation in an amount equal to the investments or advances of the Corporation made at the direction of Congress to various agencies of the Government, including such advances for relief purposes. The act provides also for the cancelation of obligations as respects future disbursements which may be made within the same categories. The act approved March 28, 1941, directing the Reconstruction Finance Corporation to make funds available for the defense housing insurance fund also provides for the cancelation of obligations in an amount equivalent to the funds made available for such purpose. Under the authority of the first-mentioned act, obligations totaling approximately $2,737,699,131 had been canceled as of November 30, 1941, and under the last-mentioned act obligations totaling $5,000,000 had been canceled as of November 30, 1941.

Reorganization Plan No. I, promulgated by the President pursuant to the Reorganization Act of 1939, provides that the Reconstruction Finance Corporation shall be grouped under the Federal Loan Agency and subject to the supervision of the Federal Loan Administrator.

The receipts and expenditures and means of financing of the Corporation are set forth in detail in the foregoing statement.

THE RFC MORTGAGE COMPANY

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Sale of property acquired	[illegible]	[illegible]	[illegible]
Repayment of principal on loans	[illegible]	[illegible]	[illegible]
Collection of interest	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Loans	[illegible]	[illegible]	[illegible]
Other expenditures	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Means of financing:			
Reconstruction Finance Corporation funds	[illegible]	[illegible]	[illegible]
Reduction of cash balance			[illegible]

EXPLANATORY STATEMENT

The RFC Mortgage Company was created March 14, 1935, under the laws of the State of Maryland. By authority of section 5 (c) of the Reconstruction Finance Corporation Act, as amended, the Reconstruction Finance Corporation subscribed to and purchased the entire stock of the Corporation amounting to $25,000,000. Additional funds required to carry on the business of the company are obtained by loans from the Reconstruction Finance Corporation.

The principal functions of the company are to make loans upon urban income-producing properties and to provide a market for mortgages through the purchase thereof.

The receipts, expenditures, and method of financing are shown in detail in the above statement.

REGIONAL AGRICULTURAL CREDIT CORPORATIONS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Repayments of principal on loans	$2,225,000	$3,000,000	[illegible]
Interest	250,000	350,000	[illegible]
Total receipts	2,475,000	3,350,000	[illegible]
Expenditures:			
Administrative expenses	350,000	415,000	[illegible]
Loans	1,500,000	1,600,000	[illegible]
Total expenditures	1,850,000	2,015,000	[illegible]
Excess of receipts	625,000	1,335,000	[illegible]
Adjustment to basis of daily Treasury statement			[illegible]
Net receipts	625,000	1,335,000	[illegible]

EXPLANATORY STATEMENT

By authority granted in section 201 (e) of the Emergency Relief and Construction Act of 1932, approved July 21, 1932, the Reconstruction Finance Corporation created 12 regional agricultural credit corporations to make short-term loans direct to farmers and stockmen in the United States.

The stock of these corporations was subscribed and paid for by the Reconstruction Finance Corporation out of the unexpended balance of the amounts allocated and made available to the Secretary of Agriculture under section 2 of the Reconstruction Finance Corporation acts. All of the stock is now held by the Secretary of the Treasury for and on behalf of the United States. Of the total original capital of $44,500,000, the corporations have returned to a revolving fund set up under section 84 of the Farm Credit Act of 1933 the sum of $39,500,000, leaving outstanding stock in the amount of $5,000,000.

On May 27, 1933, the functions of the Reconstruction Finance Corporation relating to the affairs of the regional agricultural credit corporations were transferred to the Farm Credit Administration.

Since May 1, 1934, the regional agricultural credit corporations have been in process of orderly liquidation, the short-term credit needs of agriculture being provided for by other permanent organizations administered by the Farm Credit Administration. In accordance with authority granted by the Farm Credit Act of 1937, the Farm Credit Administration has effected the consolidation or merger of various of the corporations so that on June 30, 1941, there were only three in existence. In addition, there was a branch office at Wenatchee, Wash., which was established late in 1940 for the purpose of extending credit to apple growers in that area. The severe economic distress faced by the apple industry in the Pacific Northwest as the result of the closing down of export markets and other factors had created a most urgent need for credit which it was believed could best be met by the regional agricultural credit corporations.

The receipts and expenditures of the regional agricultural credit corporations are shown in detail in the foregoing statement.

UNITED STATES HOUSING AUTHORITY

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Receipts:			
Management operations	[illegible]	[illegible]	[illegible]
Interest on investments	[illegible]	[illegible]	[illegible]
Principal and redemption on investments	[illegible]	[illegible]	[illegible]
Loan reserve funds	[illegible]	[illegible]	[illegible]
Interest on loans	[illegible]	[illegible]	[illegible]
Total receipts	[illegible]	[illegible]	[illegible]
Expenditures:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Nonadministrative expenses	[illegible]	[illegible]	[illegible]
Expenses at cost of U. S. H. A. non-Federal projects	[illegible]	[illegible]	[illegible]
Contributions to public housing agencies	[illegible]	[illegible]	[illegible]
Management operating expenses	[illegible]	[illegible]	[illegible]
Interest on notes issued	[illegible]	[illegible]	[illegible]
Investment of U. S. H. A. reserve funds	[illegible]	[illegible]	[illegible]
Loans to public housing agencies	[illegible]	[illegible]	[illegible]
Miscellaneous			[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Net expenditures	[illegible]	[illegible]	[illegible]
Means of financing:			
Available funds at beginning of year	[illegible]	[illegible]	[illegible]
Funds from public sale of U. S. H. A. notes			[illegible]
Funds from sale of U. S. H. A. notes to Treasury	[illegible]	[illegible]	[illegible]
Reimbursement from public housing agencies	[illegible]	[illegible]	[illegible]
By appropriation for annual contributions	[illegible]	[illegible]	[illegible]
Total funds available	[illegible]	[illegible]	[illegible]
Net expenditures (above)	[illegible]	[illegible]	[illegible]
Retirement of obligations		[illegible]	[illegible]
Reversion of prior year appropriation to Treasury			[illegible]
Reappropriation for annual contributions in 1942		[illegible]	[illegible]
Adjustment to cash basis			[illegible]
Available funds at end of year	[illegible]	[illegible]	[illegible]

[1] [illegible]

EXPLANATORY STATEMENT

The United States Housing Authority was originally created as a body corporate of perpetual duration in the Department of the Interior by the United States Housing Act of 1937, approved September 1, 1937 (50 Stat. 888), to "provide financial assistance to the States and political subdivisions thereof for the elimination of unsafe and insanitary housing conditions, for the eradication of slums, for the provision of decent, safe, and sanitary dwellings for families of low income, for the reduction of unemployment, and the stimulation of business activity * * *." This act was further amended by the United States Housing Act amendment of 1938, approved June 21, 1938 (52 Stat. 820). The United States Housing Authority, under Reorganization Plan No. 1, effective July 1, 1939, was transferred from the Department of the Interior to the newly created Federal Works Agency. The United States Housing Authority was authorized to engage in defense housing activities under title II of Public, No. 671, Seventy-sixth Congress, chapter 440, third session, H. R. 9822, approved June 28, 1940.

The Authority has a capital stock of $1,000,000 subscribed by the United States and is authorized to issue obligations guaranteed by the United States in an amount not to exceed $800,000,000 and to make contributions in an amount not to exceed $28,000,000 per annum.

The receipts, expenditures, and means of financing of the Authority (other than expenditures incurred in connection with the completion of the transferred Public Works Administration Housing Division projects) are shown in detail in the foregoing statement.

ANNEXED BUDGET

TENNESSEE VALLEY AUTHORITY

SUMMARY

Programs and their financing	Supporting statements	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Programs to be financed:				
Navigation, flood control, and power:				
Asset accounts	No. 1	$142,598,000	$168,632,000	$77,270,517
Income and expense accounts (net)	No. 2	*19,992,000	*15,102,000	*10,774,980
Fertilizer:				
Asset accounts	No. 3	4,898,000	2,094,000	588,614
Income and expense accounts (net)	No. 4	2,440,000	2,343,000	1,990,472
Related property operations:				
Income and expense accounts (net)	No. 5	756,000	756,000	784,328
Related development activities:				
Income and expense accounts (net)	No. 6	1,737,000	1,737,000	1,588,447
General asset accounts	No. 7	3,075,000	1,450,542	1,189,289
Depreciation accrued on minor plant and equipment		*500,000	*500,000	*450,265
Total, asset accounts, less accrued depreciation		151,050,000	173,518,542	78,979,122
Total, income and expense accounts (net)		*14,950,000	*3,228,000	*5,617,892
Total, programs to be financed		136,100,000	170,290,542	73,528,730
Method of financing: [1]				
By current appropriations		136,100,000	168,800,000	82,000,000
By 1942 appropriation made available in 1941			*1,500,000	1,500,000
By unobligated balances reappropriated			1,934,630	4,878,724
Less unobligated balances carried forward				*1,934,630
By use of proceeds of bond issues			3,055,730	3,133,934
By transfers of property				85,893
Total amount financed		136,100,000	170,290,542	73,528,730
Not chargeable to general funds			*3,055,730	*3,259,838
Adjustment to basis of daily Treasury statement		8,900,000	*22,234,830	*17,983,728
Total carried to General Budget Summary		145,000,000	143,000,000	51,175,171

[1] Revenues and miscellaneous receipts are not shown on this summary as a method of financing. Actual and estimated revenues and miscellaneous receipts have been applied against the programs and projects to which they are related. This is in accord with the provisions of the Tennessee Valley Authority Act and the various appropriation acts. These receipts are shown under "Means of financing" on the schedule of obligations by objects.

* Deficit.

SUPPORTING STATEMENT No. 1

NAVIGATION, FLOOD CONTROL, AND POWER PROGRAM

ASSET ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Major unified system projects:			
Kentucky Dam and Reservoir	$21,878,000	$21,[illegible]	$14,457,[illegible]
Pickwick Landing Dam and Reservoir	1,585,000	1,600,000	3,495,[illegible]
Wilson Dam and Reservoir	3,257,000	4,155,000	3,971,[illegible]
Wheeler Dam and Reservoir	1,797,000	1,685,000	4,593,[illegible]
Guntersville Dam and Reservoir	1,435,000	518,000	399,[illegible]
Hales Bar Dam and Reservoir (additions only)	2,128,000	1,201,000	1,012,[illegible]
Chickamauga Dam and Reservoir	3,290,000	898,000	898,[illegible]
Watts Bar Dam and Reservoir	3,710,000	8,495,000	14,032,[illegible]
Fort Loudoun Dam and Reservoir	17,0[illegible]	18,464,000	3,477,[illegible]
Hiwassee projects	6,776,000	22,971,000	*145,[illegible]
Norris Dam and Reservoir	8,000	63,000	*[illegible]
Cherokee Dam and Reservoir	1,3[illegible]	9,675,000	40,731,[illegible]
Fontana Dam and Reservoir	28,471,000	13,084,000	
Watts Bar steam plant	3,780,[illegible]	9,155,000	9,775,[illegible]
Sheffield steam plant (additions only)	3,000,000	3,700,000	
South Fork of Holston River Dam and Reservoir	8,4[illegible]	9,[illegible]	
Watauga River Dam and Reservoir	8,300,000	8,900,000	
Total obligations, major unified system projects	159,817,000	145,[illegible]	87,[illegible]
Investigations for future unified system projects	59,000	86,000	82,[illegible]
Transmission and other electric plant	22,[illegible]	12,716,000	8,[illegible]
Property transfers and advances to municipalities and associations	211,000	236,000	312,[illegible]
Repayments from municipalities and associations	*502,000	*526,000	*527,[illegible]
Power inventories, net change in obligations	66,000	491,000	521,[illegible]
Total asset accounts for the navigation, flood control, and power program	148,[illegible]	159,[illegible]	77,[illegible]

* Deduct.

SUPPORTING STATEMENT No. 2

NAVIGATION, FLOOD CONTROL, AND POWER PROGRAM

INCOME AND EXPENSE ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
NAVIGATION AND FLOOD-CONTROL OPERATIONS			
Study and development of river transportation	$110,000	$88,000	$65,127
Expense of operating locks (Authority's portion)	9,000	7,000	4,840
Flood-control studies		45,000	30,141
General and administrative expense (proration)	34,000	34,000	39,[illegible]
Total expense, navigation and flood-control operations	153,000	149,000	139,[illegible]
EXPENSE COMMON TO NAVIGATION, FLOOD CONTROL, AND POWER			
Malaria prevention	393,000	405,000	319,[illegible]
Policing of grounds and service to visitors	179,000	181,000	153,[illegible]
Operation of dams and reservoirs	84,000	39,000	37,[illegible]
Upkeep of roads and grounds	64,000	32,000	34,[illegible]
Maintenance of structures and equipment	57,000	71,000	33,[illegible]
Stream expense (proration)	300,000	306,000	220,[illegible]
General and administrative expense (proration)	205,000	252,000	157,[illegible]
Total, common expense	1,300,000	1,113,000	857,[illegible]
POWER OPERATIONS			
Revenue:			
Power sales:			
Outside sales:			
Municipalities and cooperatives	12,981,000	11,755,000	9,932,[illegible]
Electric utilities	1,691,000	3,413,000	3,591,[illegible]
Commercial and industrial	19,655,000	15,408,000	7,764,[illegible]
Rural (retail)	108,000	105,000	179,[illegible]
Total outside sales	34,814,000	24,[illegible]	20,[illegible]
Interdepartmental sales	3,028,000	1,360,000	790,[illegible]
Total power sales	38,[illegible]	25,[illegible]	21,[illegible]
Rental and other electric revenue:			
Outside persons	86,000	66,[illegible]	62,[illegible]
Interdepartmental	3,000	2,[illegible]	25,[illegible]
Total rents and other electric revenue	89,000	69,[illegible]	88,[illegible]
Total revenue, power operations	38,[illegible]	25,[illegible]	21,[illegible]
Direct expense:			
Production	7,242,000	5,[illegible]	4,[illegible]
Transmission	1,914,000	1,600,000	1,448,[illegible]
Distribution	1,000	23,000	31,[illegible]
Payments to States and counties	2,340,000	1,[illegible]	1,[illegible]
Customers' accounting	11,000	27,000	44,[illegible]
Sales promotion	88,000	132,000	100,[illegible]
Undistributed power expense			50,[illegible]
General and administrative expense (proration)	1,304,000	1,248,000	1,092,[illegible]
Total direct expense, power operations	12,[illegible]	11,[illegible]	8,[illegible]
Allowance for unrealized revenue and increased production expense in event of a dry year	2,000,000	2,[illegible]	
Interest income: From obligations of municipalities and cooperatives	140,000	140,000	148,[illegible]
Interest expense: On bonds outstanding	1,490,000	1,375,000	464,[illegible]
Net interest expense	1,350,000	1,[illegible]	3[illegible]
Net income from power operations	21,344,000	11,[illegible]	11,[illegible]
Net total income for the navigation, flood control, and power program	19,[illegible]	10,[illegible]	10,[illegible]

Supporting Statement No. 3

FERTILIZER PROGRAM

ASSET ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Fertilizer plant:			
Phosphate reserves and rights	$250,000	$150,000	$75,111
Plant and equipment	4,420,000	1,890,000	944,334
Total fertilizer plant	4,670,000	2,040,000	1,019,732
Fertilizer inventories:			
Net change in balance	295,000	44,000	* 33,138
Total, asset accounts for fertilizer program	4,965,000	2,084,000	986,594

* Deduct.

Supporting Statement No. 4

FERTILIZER PROGRAM

INCOME AND EXPENSE ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Research and small-scale tests	$714,000	$660,000	$641,719
Experimental large-scale production:			
Direct manufacturing cost, excluding depreciation	3,809,000	3,294,000	2,640,862
General and administrative expense proration	150,000	132,000	204,145
Increase in fertilizer inventories (net)	* 42,000	* 182,000	* 238,113
Total cost of fertilizer shipped, excluding depreciation	3,917,000	3,221,000	2,713,836
Credit for shipments for test demonstrations included below	* 1,322,000	* 1,300,000	* 412,942
Interdepartmental transfers and shipments to other Federal agencies	* 3,116,000	* 2,434,000	* 2,146,423
Net cost of large-scale production, excluding depreciation	* 441,000	* 421,000	* 132,667
Test demonstrations of fertilizer use:			
Cost of fertilizer used in test demonstrations	1,272,000	1,220,000	902,290
Cooperative unit and individual demonstrations	124,000	102,000	95,153
Farm unit and watershed test demonstrations	455,000	915,000	475,103
Soil inventory	111,000	90,000	70,971
Transportation and related costs of fertilizer distribution	8,000	8,000	3,230
General and administrative expense proration	50,000	111,000	44,892
Total, test demonstrations of use	2,107,000	2,000,000	1,591,649
Net expense, fertilizer operations	2,180,000	2,455,000	1,990,477

* Deduct.

Supporting Statement No. 5

RELATED PROPERTY OPERATIONS PROGRAM

INCOME AND EXPENSE ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Reservoir area operations:			
Operation of reservoir lands principally after completion of construction (net expense)	$90,344	$71,714	$53,444
Design of public grounds and buildings in reservoir areas	44,000	48,000	201,193
Development of recreational facilities in reservoir areas	115,000	126,640	
Operation of recreational facilities in reservoir areas (net expense)	* 16,064	* 13,530	5,193
Reforestation and erosion control on reservoir lands	55,000	53,000	26,710
Construction of fish and game preservation facilities			5,801
Fish and game readjustment investigations	60,000	52,000	52,165
Total, reservoir area operations (net expense)	368,330	348,724	351,498
Village operations:			
Muscle Shoals area (net expense)	* 6,373	8,200	35,140
Norris Town (net expense)	* 65,128	* 65,058	* 47,191
Wheeler Village (net expense)	1,730	8,200	1,208
Pickwick Village (net expense)	4,300	12,120	4,309
Hiwassee Village (net expense)	2,800	2,600	1,208
Total, village operations (net expense)	* 63,000	* 38,294	* 4,937
Maintenance of national defense properties:			
Nitrate Plant No. 1 (idle property expense)	9,400	9,400	8,820
Waco Quarry (net idle property expense)	* 300	* 400	2,833
Nitrate Plant No. 2 (idle portion expense)	15,000	15,000	17,104
Steam generating plant (rent charged to power operations)			* 4,129
Total, maintenance of national defense properties	24,100	24,000	24,628
General and administrative expense proration	409,000	404,000	407,271
Net expense of related property operations	738,000	738,000	778,528

* Deduct.

Supporting Statement No. 6

RELATED DEVELOPMENT ACTIVITIES PROGRAM

INCOME AND EXPENSE ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
General mapping	$270,000	$250,000	$245,[illegible]
Forestry development and erosion control:			
Survey of forest resources and management	136,000	87,880	39,[illegible]
Technical direction of reforestation, erosion control, and fire prevention on private lands	193,292	168,792	167,[illegible]
Operation of productive nurseries after deduction for trees planted on property of the Authority	31,700	31,702	29,5[illegible]
Forest tree nursery and experimental grounds operation	32,000	22,000	25,[illegible]
Total, forest development and erosion control	395,000	307,000	[illegible]
Development of mineral resources:			
Utilization of low-grade aluminous clays	150,000	330,000	111,2[illegible]
Research on the utilization of other strategic mineral resources of the Tennessee Valley	180,000	91,000	44,4[illegible]
Electrometallurgical research in cooperation with the Bureau of Mines	8,000	1,000	30,[illegible]
Total, development of mineral resources	343,000	427,000	191,[illegible]
Public health work:			
Cooperative health work and public health studies	93,000	85,000	77,8[illegible]
Medical malariology and biological studies	39,000	41,000	[illegible]
Stream sanitation	16,000	18,500	[illegible]
Total, public health work	148,000	145,000	127,[illegible]
Agricultural industries development:			
Cooperative research and advisory service studies	36,400	27,000	22,3[illegible]
Development of new processes and machines for farm products	55,000	60,000	67,9[illegible]
Rural electrification, education and demonstration	44,750	43,000	42,5[illegible]
Development of farm equipment	34,850	44,000	41,0[illegible]
Total, agricultural industries development	171,000	174,000	176,5[illegible]
General activities for the development of the valley:			
Transportation and industrial economic studies	33,000	25,400	19,4[illegible]
Studies of rural roads	----	10,000	9,9[illegible]
Study of defense housing needs in the Tennessee Valley	5,000	5,000	4,5[illegible]
Studies of local government administration	32,000	52,000	23,7[illegible]
Community planning in reservoir and defense areas	50,000	85,000	20,7[illegible]
Assistance to the Office of Production Management defense contract service	18,000	25,500	3,5[illegible]
Total, general activities for the development of the valley	140,000	132,000	112,7[illegible]
General and administrative expense proration	307,000	300,000	[illegible]
Total expenses, development activities program	1,727,000	1,737,000	1,588,917

Supporting Statement No. 7

GENERAL

ASSET ACCOUNTS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
Related property plant and equipment:			
Muscle Shoals area properties	$2,160,720	$2,120,000	$9,170
Norris Village and reservoir properties	11,275	18,250	2,487
Other village and reservoir properties	27,005	88,750	74,141
Total, related property plant and equipment	2,199,000	2,257,000	85,548
General equipment:			
Transportation equipment pool	454,000	880,400	432,691
Office furniture and equipment	262,500	375,000	322,798
General construction equipment			26,964
Other general equipment	55,000	144,000	295,461
Total, general equipment	772,000	1,400,000	1,077,901
General inventories:			
Net change in balance	*15,000	*15,000	56,467
Unexpended funds and contractual balances:			
Reserve for obligations in 1943		1,736,540	----
Total, general asset accounts	2,956,000	5,418,000	1,186,930

* Deduct.

EXPLANATORY STATEMENT

As shown on the summary statement presented herewith, an appropriation of $130,100,000 is requested for the fiscal year 1943. Of this amount, approximately $88,500,000 will be required to complete the emergency power-supply facilities started in prior years. In addition to this $88,500,000, a considerable proportion of the balance is directly related to the defense emergency. For example, the schedules for the completion of the Kentucky and Fort Loudoun projects have been moved forward a year to assure increased power supply for defense industries. Also, the expansion in phosphorus-producing capacity provided in the estimates for fertilizer plant is necessitated by the emergency, as more than half of the Nation's existing capacity is needed for military purposes and the balance for producing concentrated phosphates for shipments to the nations resisting aggression. The development activities program has also been substantially revised to meet emergency needs, and the estimates under general assets include provision of service facilities necessitated by the expansion of emergency activities. In addition to the work contemplated by the estimates presented herewith, the Authority is also engaged in modernizing Nitrate Plant No. 2 at Muscle Shoals for the War Department and is aiding the Federal Works Agency in the construction of defense housing in the area. The estimates are described in some detail in the following paragraphs.

NAVIGATION, FLOOD CONTROL, AND POWER PROGRAM

Supporting Statement No. 1 presents the actual and estimated costs under the asset accounts of the navigation, flood control, and power program. The first section of that statement covers the construction of the major unified system projects. These projects include the 4 on the Hiwassee River and its tributaries approved as a part of the second supplemental defense power program, the Fontana, South Fork of the Holston, and Watauga projects as part of the third supplemental defense power program, 14 hydro generating units and 3 steam generating units at other plants as parts of the second and third supplementary programs, and extension of the Fort Loudoun Dam across the Little Tennessee River.

The schedule for the completion of the Kentucky Dam and Reservoir has been advanced to provide for all five generators to be in service in 1944 instead of in 1945. The estimates for the Pickwick Dam and Reservoir provide for part of the cost of a unit added under the third supplementary program, those for the Wilson Dam and Reservoir for part of the cost of four additional units added under the second and third supplementary programs, those for the Wheeler Dam and Reservoir for part of the cost of two additional units provided for by the third supplementary program, and those for the Guntersville Dam and Reservoir for part of the cost of one additional unit provided for by the third supplementary program.

The estimates for Hales Bar Dam and Reservoir additions provide for continuation of navigation improvements and leak stoppage. Those for the Chickamauga Dam and Reservoir provide for part of the cost of an additional generating unit provided for by the third supplementary program, and those for the Watts Bar Dam and Reservoir for completion of the project as originally planned and part of the cost of the addition of two more units under the second supplementary program. Those for the Fort Loudoun Dam and Reservoir provide for part of the cost of completing the project as originally planned plus two additional generating units and a diversion dam which will add the lower portion of the Little Tennessee River to the reservoir.

The estimates for the Hiwassee projects provide for completion of the Chatuge, Nottely, Ocoee No. 3 and Apalachia Dams, and part of the cost of an additional unit at the Hiwassee Dam. The Cherokee Dam and Reservoir will be virtually completed in 1942 at a saving of $3,000,000 under the original estimate. The estimates for the Fontana, South Fork of the Holston, and Watauga projects provide for continuation of these jobs, approved in the third supplementary program. The estimates for the Watts Bar Steam Plant include part of the cost of the fourth 60,000 kw. unit, and those for the Sheffield Steam Plant provide for completion of the installation of an additional 40,000 kw. unit, both provided for in the third supplementary program.

The estimates for investigations for future unified system projects are for continuation of activities which have heretofore enabled rapid and efficient expansion of construction to meet emergency power needs.

The item "Transmission and other electric plant" includes provision for necessary expansion of facilities for delivery of power to the Authority's customers; for interconnection of the existing system with facilities purchased from other utilities, with new projects being built to supply defense power, and with other utilities from which power for defense needs is being purchased or interchanged; and for the rehabilitation of purchased properties. The 1943 estimate of $25,076,000 includes $5,070,000 for construction of switchyards to serve the new generating capacity to be under construction in that year, $19,324,000 for expansion of the transmission system, and $682,000 for prorated departmental and general administration. The $19,324,000 includes $10,464,000 for construction of transmission facilities required for national defense and $8,860,000 for additions to provide for system reinforcement and load growth other than those required directly by large industrial customers with defense contracts. It is contemplated that the proceeds of bond issues will be entirely obligated in 1942, and none of the work to be done in 1943 will be financed from this source.

The estimates for 1943 include $215,000 for the provision of facilities to be transferred, in return for mortgage liens, to municipalities and cooperatives for extensions in their systems, and for repayments on such liens already outstanding of $162,000.

Power inventories will have to be increased by $80,000 in 1943, principally to provide the coal supply for the additional steam units, scheduled to go on the line in that year.

Supporting Statement No. 2 indicates that in 1943 the surplus before depreciation from the navigation, flood-control, and power operations will reach $19,802,000, an amount nearly four times the net expense of all other operations of the Authority.

The estimate for 1943 for navigation and flood-control operations includes $110,000 for the study and development of river transportation and $8,000 representing the cost of power furnished to the Corps of Engineers, United States Army, for the operation of the locks at the various main-river dams.

The estimated net income from power operations in 1943 will provide approximately as great a return on the investment in power facilities financed from appropriations as the 5 percent earned in 1941, after providing for depreciation and the allocated portion of common expense. The Authority's sales of power are at the point of exhausting the dependable supply, and the additional generating facilities scheduled for installation in 1942 and 1943 will all be needed to meet the expected demands of the area.

The estimated total revenues show an increase of 75 percent in 1943 over 1941. In order to guard against a dry year, allowances for unrealized revenues and increased production expenses of $2,000,000 are included in both 1942 and 1943.

It will be noted that although there will be several additional projects in operation in 1943, the estimate for common expense in that year is only 8 percent higher than in 1942.

FERTILIZER PROGRAM

The increase in the estimates for asset accounts under the fertilizer program for 1943 over 1942 is more than accounted for by inclusion of $5,000,000 to start construction of a Gulf coast plant to manufacture calcium metaphosphate.

The first item under these accounts provides for purchases of phosphate-bearing land and mining rights therein as tracts are discovered which warrant acquisition. During 1942 and 1943 it is planned to purchase reserves to replace sales made in 1940 to the Monsanto Chemical Co.

The item "Plant and equipment" includes provision for a fused-rock furnace, a potassium metaphosphate furnace, completion of a washing and agglomerating plant, a flotation plant, and miscellaneous improvements in 1943, in addition to the new Gulf coast plant.

The increase in fertilizer inventories in 1943 of $316,000 is occasioned by the increase in plant capacity arising from the scheduled completion of a new calcium metaphosphate furnace in 1942 and by the necessity of stocking larger reserves of raw materials to insure continuous operation of the plant.

The increase in the net expense of fertilizer operations in 1943 is accounted for by the continued expansion of the test-demonstration program on a Nation-wide basis and by a small expansion of the small-scale research activities which have formed the basis for the past development of this program. This expansion will enable some initial studies to be made on nitrogen compound fertilizers.

The 1943 estimates for "Experimental large-scale production" will provide for the production of approximately 37,000 tons of phosphatic materials for the Authority's test-demonstration program. The remaining capacity, sufficient to produce 195,000 tons of superphosphate, will be reserved for the manufacture of fertilizers for the Agricultural Adjustment Administration and Great Britain or for the production of elemental phosphorus for the War Department. The estimated net credit of $441,000 in 1943 will be more than sufficient to absorb the depreciation on fertilizer plant in service in that year.

The Authority's test demonstrations, conducted in experiment stations and under practical farming conditions, become the basis for improved farm-management programs and soil-conservation practices. The increase in the estimate for these activities in 1943 is accounted for by an increase in the amount for fertilizer of $37,000 and an increase in other expenses of $45,000, to be used principally for extension of cooperation with the States participating in the program.

"Controlled soil and fertilizer investigations" comprise a series of studies of the characteristics of new forms of fertilizers and their effects on plant life and animal nutrition. These investigations are accompanied by extensive fertilizer tests on varying types of farms, directed by personnel of the land-grant colleges. Use of the more highly concentrated calcium metaphosphate is increasing as the use of triple superphosphate decreases. It is anticipated that these test demonstrations will be initiated in eight new States in 1942 and several additional States in 1943. Of the estimate of $545,000 for test demonstrations in that year, about four-fifths is for reimbursement of the expense of cooperating institutions.

Soil inventory mapping had been completed by the end of 1941 in 41 counties covering 13,252,320 acres. Of the estimate of $111,000 for this item in 1943, $80,000 is for reimbursement of the expenses of the Bureau of Plant Industry and the land-grant colleges.

"Transportation studies relating to fertilizer distribution" comprise, for the most part, investigations of the most economical routing of fertilizers.

RELATED PROPERTY OPERATIONS PROGRAM

This program covers activities on its lands which are not directly related to the Authority's major objectives. Estimates for the assets used in this program are contained in the "General assets" section of the Budget.

The increase of $17,315 in the estimates for "Reservoir area operations" in 1943 is primarily accounted for by the increased expense of agricultural readjustment around reservoirs as the Cherokee, Watts Bar, and new Hiwassee projects are placed in operation. The estimate for development of recreational facilities for 1943 of $115,000 will provide such items as boat docks, swimming areas, and picnic and vacation parks where the greatest demand has arisen on recently completed reservoirs.

As is shown on Supporting Statement No. 5, the Authority expects to realize a small net income from the operation of recreational facilities in 1942 and 1943. The greater part of this income will be realized from operations in the Norris area.

Under "Reforestation and erosion control on reservoir lands" some 37,000 acres have been reforested to date and plans are made for the protection, management, and development of the 300,000 acres on the margins of the lakes which are in forest.

"Fish and game readjustment investigations" are directed toward the restocking of the lakes with fish which are suited to the new environment and the rehabilitation of native game resources interfered with by the impoundment of the reservoirs.

Operation of villages at completed projects will result, it is estimated, in 1943 in a net income before depreciation of $40,000, more than double the net income for 1942. The largest part of this increase will, it is anticipated, be derived from the villages in the Muscle Shoals area.

The estimates totaling $24,100 for maintenance of national defense properties provide for continuing routine repairs of Nitrate Plant No. 1 and the unused portion of Plant No. 2.

DEVELOPMENT ACTIVITIES PROGRAM

Through contributing to the improvement of the general economy of the region by the discovery and development of new uses for basic resources and methods for increasing income, this program has already proved its importance as a backlog to the area's ability to aid in national defense. The total estimate for 1943 is the same as the estimate for 1942.

Of the estimate of $250,000 for general mapping, shown as the first item on Supporting Statement No. 6, $242,000 is for the continuation of topographic mapping of the eastern section of the valley on a scale of 1:24,000. This work is performed in cooperation with the Geological Survey. By the end of 1943, aerial photographs will have been made of 22,100 square miles, and topographic maps will be available for 11,500 square miles.

The increase of $38,000 in the estimates for 1943 for valley-wide forestry development and erosion control is accounted for by developments directed toward reducing the impact of post-emergency problems, and by increased activities in the denuded Ocoee No. 3 watershed. The greater part of the estimate of $125,000 for forestry resources surveys and management planning is to provide for forest-products utilization research, intended to be a basis on which new industries may be developed.

Forestry activities on private lands have so far resulted in the planting of about 90,000,000 trees. The increase in the estimate for this work in 1943 will enable the Authority to aid in the improvement of methods of management of the 6,000,000 acres of farm wood lots in the area. These activities also include erosion control in the badly eroded Copper Basin, which is part of the watershed of the Ocoee No. 3 project, and cooperation with other agencies in educational work in the field of forest protection.

The estimate for nursery operations is a net figure, after crediting the cost of trees used on the Authority's land. The two nurseries operated by the Authority have an annual productive capacity of 33,000,000 trees.

Under "Tree and tree crop research" 1,257 demonstrations have been started in 51 counties, designed to acquaint the public with improved plant materials, methods, and techniques.

The estimates for development of mineral resources reflect a concentration of effort on materials most important to national defense, such as olivine as a source of magnesium, alumina from clays, vermiculite, chromite, and manganese. It is hoped that a commercial-scale alumina plant will be in operation in 1943, but pilot-plant operations and research should be continued in any event in order to perfect refinements in the process. The increase for other mineral research in 1943 is largely explained by the fact that in that year the investigations on certain other minerals should reach the pilot-plant stage. The estimate for research with the Bureau of Mines provides for cooperation at the Norris ceramic laboratory, transferred to the Bureau by the Authority.

The public health activities which comprise a part of this program contribute to the solution of the major health problems of the area and are conducted in close cooperation with other Federal, State, local, and private agencies.

The larger portion of the estimate for cooperative health work and public health studies is to provide for cooperation with State health departments in maintaining adequate measures in areas contiguous to the major unified system projects to safeguard the health of employees and to prevent exaggeration of local problems. The increase in 1943 is accounted for by the greater number of these projects.

Medical malariology and biological studies develop means for improving the practices used to combat malaria both in this area and elsewhere. Stream sanitation studies have assumed greater importance as the industrial development of the region is accelerated.

"Cooperative agricultural industries development" consists of the introduction of improved processing and marketing methods for crops which contribute the most to increased farm income and soil conservation. The processes being developed should serve to assist in the alleviation of post-emergency problems.

The Authority's interest in cooperative research, the first item in this section, arises from the many relationships between cooperative organizations and various phases of its programs. To the next item, "Development of new processes and markets for farm products," the Authority has assigned 10 employees, but 50 other persons are engaged in this work as members of the staffs of cooperating institutions. By 1943 the Authority's quick-freezing process will have reached the commercial stage, and income from it will offset any expense incurred. In that year emphasis will be given to vegetable-oil seed and livestock products.

Rural electrification education becomes increasingly important as power is made available to an ever-increasing number of farms in the area. The effectiveness of the last of the activities in this group, "Development of farm equipment," has been demonstrated by the installation by farmers, at their own expense, of equipment developed by the Authority, such as sweetpotato curing houses, walk-in refrigerators, irrigation systems, and hay driers.

The 1943 estimates for general activities for the development of the valley provide for continuation of studies and research concerned with the broad aspects of the proper use, conservation, and development of the region's resources, emphasizing the promotion of the general welfare of the area. The first of these activities listed on Supporting Statement No. 6, "Transportation and industrial economic studies," includes investigation of the industry of the area and its potential growth, particularly as related to water transportation and the utilization of electric power.

The second activity for which an estimate is presented for 1943 consists of cooperation with the Coordinator of Defense Housing, seeking to reconcile the emergency construction of dwellings with the long-range development of the area so that these dwellings will have the maximum permanent utility. Studies of local government emphasize investigations of changes in financial status and other problems resulting from the programs of the Authority, as well as the opportunities arising from them.

During the current year, community planning assistance will be rendered to 18 communities affected by the Authority's construction activities, and 5 other areas affected by other defense activities. Under the last item in this group, covering defense contract assistance, the Authority keeps posted as to the productive potentialities of plants in the area and aids in disseminating information on products not now made there.

GENERAL ASSET ACCOUNTS

The estimates for general asset accounts, Supporting Statement No. 7, total $2,975,000 for 1943. Of this total, $2,190,000 is for related property plant and equipment, and most of this amount is for service facilities urgently needed in the Muscle Shoals area. These facilities include road and railroad improvements, laboratories and other facilities for the chemical plant, and new warehouses, shops, docks, and a garage. The great expansion in operations occurring in this area has created serious congestion with respect to the makeshift service facilities now in existence, most of which were built over 20 years ago.

The road improvements are needed to handle traffic increases brought about by the defense activities in the area, to permit present roads near the munitions plant to be closed, and to replace a deteriorated overpass at the entrance to *Reservation No. 2*. A new main artery should be built to serve the chemical plant, garage, and harbor.

The principal railroad improvements would consist of new yards and other new trackage and adjustments in the present system. A new chemical building providing 90,000 square feet of space is needed for offices and laboratories to house increased personnel and to accommodate those being crowded out of space which is being given over to producing.

Warehouses, shops, and docks are planned for erection on the shores of Fleet Harbor to provide facilities for power, reservoir, and property operations. The new garage is designed to replace an old structure which is now in an unsafe condition.

The estimates for Norris and other properties provide for minor and routine equipment replacements and plant alterations.

By 1943 additions to general equipment to serve the greatly enlarged construction activities will have been completed and funds will be required only for the purchase of replacements of worn-out units. A small reduction is anticipated in general inventories in 1943.

The 1942 estimate for the continuing fund and unallotted balance includes the $1,000,000 reserved for emergencies under section 26 of the Tennessee Valley Authority Act.

MAJOR DEFENSE SERVICES FOR OTHER FEDERAL AGENCIES

The Authority is constructing a synthetic ammonia plant and rehabilitating the ammonium nitrate section of Nitrate Plant No. 2 for the War Department. This work is estimated to cost $9,425,000. In 1943 these facilities are scheduled to produce 106,000 tons of ammonium nitrate at an estimated cost of $6,610,000.

The Authority has also constructed in the Muscle Shoals area 250 defense houses for the Federal Works Agency at a cost of $875,000, and the Authority will operate this housing for that agency. In addition, design and site acquisition services have been furnished other defense housing projects.

ANNEXED BUDGET

DISTRICT OF COLUMBIA

SUMMARY

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
I. Unobligated balances at beginning of fiscal year:			
1. General revenue account	[illegible]	[illegible]	[illegible]
2. Highway fund, gasoline tax and motor-vehicle fees	[illegible]	[illegible]	[illegible]
3. Water account	[illegible]	[illegible]	[illegible]
4. Trust accounts	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]
II. Federal contribution	[illegible]	[illegible]	[illegible]
III. Revenues:			
1. General revenue account	[illegible]	[illegible]	[illegible]
2. Special accounts (self-supporting):			
Highway fund, gasoline tax and motor-vehicle fees	[illegible]	[illegible]	[illegible]
Water account	[illegible]	[illegible]	[illegible]
3. Trust accounts	[illegible]	[illegible]	[illegible]
Total revenues (Supporting Statement No. 1)	[illegible]	[illegible]	[illegible]
IV. Obligations:			
1. General revenue account	[illegible]	[illegible]	[illegible]
2. Special accounts (self-supporting):			
Highway fund, gasoline tax and motor-vehicle fees	[illegible]	[illegible]	[illegible]
Water account	[illegible]	[illegible]	[illegible]
3. Trust accounts	[illegible]	[illegible]	[illegible]
Total obligations (Supporting Statement No. 2)	[illegible]	[illegible]	[illegible]
V. Unobligated balances:			
1. General revenue account	[illegible]	[illegible]	[illegible]
2. Highway fund, gasoline tax and motor-vehicle fees	[illegible]	[illegible]	[illegible]
3. Water account		[illegible]	[illegible]
4. Trust accounts	[illegible]	[illegible]	[illegible]
Total, groups I, II, and III less IV	[illegible]	[illegible]	[illegible]

[1] Deficit.

Supporting Statement No. 1

REVENUES (COLLECTIONS)

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
General revenue account:			
Tax on real estate	$22,300,000	$22,400,000	$21,[illegible]
Tax on tangible property	1,850,000	1,870,000	1,[illegible]
Personal income tax	2,000,000	1,825,000	1,[illegible]
Corporation income tax	2,200,000	2,050,000	2,[illegible]
Tax on public utilities, banks, etc.	2,260,000	2,305,000	[illegible]
Personal-property tax on motor vehicles	1,000,000	1,130,000	1,[illegible]
Insurance taxes	900,000	885,000	[illegible]
Inheritance and estate taxes	750,000	900,000	[illegible]
Beverage taxes and licenses	3,000,000	2,750,000	[illegible]
Assessments (alleys, paving, sewers, sidewalks)	60,000	75,000	[illegible]
Fees (registration, license, transcript, etc.)	450,000	325,000	[illegible]
Permits (building, occupational, etc.)	220,000	190,000	[illegible]
Licenses (plumbers, occupational, dogs, etc.)	600,000	585,000	[illegible]
Fines	900,000	900,000	[illegible]
Sale of products and services	320,000	180,000	[illegible]
Rents	164,000	150,000	[illegible]
Reimbursements	250,000	250,000	[illegible]
[illegible], sales, etc.	[illegible]	[illegible]	[illegible]
Penalties and interest	225,000	250,000	[illegible]
Receipts not otherwise classified	250,000	220,000	[illegible]
Unexpended balances released to surplus	300,000	300,000	[illegible]
Total, general revenue account	40,[illegible]	40,[illegible]	[illegible]
Special accounts self-supporting:			
Highway fund, gasoline tax, and motor-vehicle fees:			
Gasoline, [illegible] cents per gallon	[1] 5,[illegible]	[1] [illegible]	[2] [illegible]
Automobile registration and weight tax	1,[illegible]	1,[illegible]	1,[illegible]
Motor-vehicle fees	[illegible]	[illegible]	[illegible]
Paving assessments	[illegible]	[illegible]	[illegible]
Unexpended balance released to surplus	[illegible]	[illegible]	[illegible]
Total, highway fund, gasoline tax, and motor-vehicle fees	7,[illegible]	[illegible]	[illegible]
Water account:			
Water rents	2,400,000	2,370,000	2,[illegible]
Water-main assessments	175,000	175,000	[illegible]
Payment from Arlington County, Va.	75,000	75,000	[illegible]
Interest on investments	45,000	45,000	[illegible]
Miscellaneous receipts (Street deposits)			[illegible]
Unexpended balances released to surplus	45,000	45,000	[illegible]
Sale of investments	[illegible]		
Total, water account	[illegible]	[illegible]	[illegible]
Trust accounts:			
Permanent:			
Teachers' retirement fund	300,000	[illegible]	[illegible]
Insurers' funds	60,000	[illegible]	[illegible]
Redemption fund	[illegible]	[illegible]	[illegible]
Miscellaneous trust fund deposits	[illegible]	[illegible]	[illegible]
Funds not otherwise classified	[illegible]	[illegible]	[illegible]
Loans and grants:			
Grants of highway funds by Federal Works Agency (Public Roads Administration)	[illegible]	[illegible]	[illegible]
Allotments by Federal Works Agency (Public Works Administration)		1,[illegible]	[illegible]
Grants under Social Security Act	1,[illegible]	1,[illegible]	[illegible]
Grants for venereal-disease control, Federal Security Agency (Public Health Service)	[illegible]	[illegible]	[illegible]
Grants for cooperative vocational education	[illegible]	[illegible]	[illegible]
Total, trust accounts	[illegible]	[illegible]	[illegible]
Total, all accounts, District of Columbia	[illegible]	[illegible]	[illegible]

[1] Gasoline tax increased from 2 cents to 3 cents per gallon Jan. 1, 1942.
[2] Gasoline tax 2 cents per gallon in 1941.

Supporting Statement No. 2

OBLIGATIONS

Classification	Estimated, fiscal year 1943	Estimated, fiscal year 1942	Actual, fiscal year 1941
General revenue account:			
General administrative [illegible] [1]	[illegible]	[illegible]	[illegible]
Contingent and miscellaneous [illegible]	[illegible]	[illegible]	[illegible]
Repayment of loan from Public Works Administration, including interest	[illegible]	[illegible]	[illegible]
Free Public Library	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Collection and disposal of refuse	[illegible]	[illegible]	[illegible]
[illegible] Department	[illegible]	[illegible]	[illegible]
Public schools	[illegible]	[illegible]	[illegible]
Metropolitan Police	[illegible]	[illegible]	[illegible]
Policemen and firemen's relief	[illegible]	[illegible]	[illegible]
Fire Department	[illegible]	[illegible]	[illegible]
Health Department [2]	[illegible]	[illegible]	[illegible]
Courts [3]	[illegible]	[illegible]	[illegible]
Public Welfare	[illegible]	[illegible]	[illegible]
Militia	[illegible]	[illegible]	[illegible]
[illegible], Anacostia River flats	[illegible]	[illegible]	[illegible]
Improvement of Washington Channel	[illegible]	[illegible]	[illegible]
Public parks	[illegible]	[illegible]	[illegible]
National Capital Park and Planning Commission	[illegible]	[illegible]	[illegible]
National Zoological Park	[illegible]	[illegible]	[illegible]
Deficiency and supplemental items (includes judgments and claims)	[illegible]	[illegible]	[illegible]
[illegible] unobligated balances not yet released to surplus	[illegible]	[illegible]	[illegible]
Total obligations, general revenue account	[illegible]	[illegible]	[illegible]
Highway fund, gasoline tax, and motor-vehicle fees:			
Department of Vehicles and Traffic	[illegible]	[illegible]	[illegible]
Police traffic control	[illegible]	[illegible]	[illegible]
Administrative expenses	[illegible]	[illegible]	[illegible]
Maintenance of [illegible] roads, public parks	[illegible]	[illegible]	[illegible]
Highway Department	[illegible]	[illegible]	[illegible]
Refunding erroneous collections	[illegible]	[illegible]	[illegible]
Deficiency and supplemental items, highway fund (includes judgments and claims)	[illegible]	[illegible]	[illegible]
1941 unobligated balance not yet released to surplus	[illegible]	[illegible]	[illegible]
Total, highway fund, gasoline tax, and motor-vehicle fees	[illegible]	[illegible]	[illegible]
Water account:			
Washington aqueduct	[illegible]	1,[illegible]	[illegible]
Water Department	[illegible]	1,[illegible]	[illegible]
1941 unobligated balance not yet released to surplus			[illegible]
Total, water account obligations	[illegible]	[illegible]	[illegible]
Trust accounts:			
Permanent:			
Teachers' retirement deductions	[illegible]	[illegible]	[illegible]
Insurers' fund	[illegible]	[illegible]	[illegible]
Redemption fund	[illegible]	[illegible]	[illegible]
Miscellaneous trust-fund deposits	[illegible]	[illegible]	[illegible]
Funds not otherwise classified	[illegible]	[illegible]	[illegible]
Loans and grants:			
Grants of highway funds by Federal Works Agency (Public Roads Administration)	[illegible]	[illegible]	[illegible]
Allotments by Federal Works Agency (Public Works Administration)	[illegible]	[illegible]	[illegible]
Grants under Social Security Act	[illegible]	[illegible]	[illegible]
Grants for venereal-disease control, Federal Security Agency (Public Health Service)	[illegible]	[illegible]	[illegible]
Grants for cooperative vocational education	[illegible]	[illegible]	[illegible]
Total obligations, trust accounts	[illegible]	[illegible]	[illegible]
Total obligations, all accounts, District of Columbia	[illegible]	[illegible]	[illegible]

[1] Includes Engineer Commissioner's Office, additional salary, [illegible] Commissioner, [illegible].
[2] Includes District of Columbia share of obligations of Freedmen's Hospital: 1943, [illegible]; 1942, [illegible]; 1941, [illegible].
[3] Includes District of Columbia share, United States courts for District of Columbia: 1943, [illegible]; 1942, [illegible]; 1941, [illegible].

EXPLANATORY STATEMENT

The financial requirements of the District of Columbia for the fiscal year 1943 are summarized in the preceding statements. It will be noted from the Annual Budget summary that the estimated revenues (general, special, and trust accounts) of the District for 1943 are expected to total $55,931,300, which, together with the Federal contribution of $6,000,000 and the total of the estimated unobligated balances (general, special, and trust accounts) of $2,743,390 carried over from the fiscal year 1942, will total $64,665,103. The obligations (general, special, and trust accounts) for 1943 are estimated at $61,931,593. It is expected that there will be a net surplus of $2,233,510 at the close of the fiscal year 1943 made up as follows: General revenue account, $820,565; highway-fund account, $1,382,057; and trust accounts, $1,130,884.

Revenues of the District of Columbia

Supporting Statement No. 1 shows the revenues of the District estimated for 1943, as allocated to the general, special, and trust accounts. The general-account revenues are discussed in detail immediately below. The revenue estimates under the highway fund are expected to show a substantial increase because of recent legislation which provides for a 1-cent increase in the tax on motor-vehicle fuel. The trust accounts for 1943 approximate those for 1942, excluding, of course, the Public Works Administration allocations of $1,288,740.

It will be observed that, under the general revenue account, by far the largest source of revenue for the District is the tax on real estate, estimated to yield $22,500,000 for 1943. This yield includes both current and back taxes, the levy being based on an assessed valuation of $1,290,000,000 at $1.75 per hundred. This valuation is an increase of $40,000,000 over the estimated valuation for 1942.

The tax on tangible personal property is expected to yield $1,850,000, including delinquency payments. This estimate is based on an assessment of $105,714,285 at $1.75 per hundred. The assessment is $17,214,285 in excess of the estimated assessment for 1942.

The tax on individual incomes is estimated at $2,000,000, while the tax on corporate incomes is estimated at $2,500,000.

Other large items in the revenue estimates of the District for 1943 are the tax on public utilities, banks, etc., amounting to $3,365,000; alcoholic-beverage taxes and license fees, $2,800,000; personal-property tax on motor vehicles, $1,000,000; insurance taxes, $940,000; inheritance and estate taxes, $750,000; licenses, $605,000; fees, $450,000; fines, $800,000; and penalties and interest on taxes, $225,000; highway fund, gasoline tax and motor vehicle fees, $7,884,625; and water revenue, $3,028,307.

Appropriations for the District of Columbia

The appropriations recommended for the District in the fiscal year 1943 under the general and special accounts amount to $54,548,502 excluding trust-account appropriations, which amount to $4,787,277. The 1943 estimates under the headings of general and special accounts show a net decrease below the corresponding 1942 appropriations in the amount of $1,930,722. The increases and decreases which make up this net decrease are explained below.

GENERAL EXPENSES

Appropriations are made under this heading for the salaries and, in some instances, for the expenses of the principal administrative offices of the District Government and certain other municipal agencies, such as the Public Utilities Commission, Department of Insurance, Surveyor's Office, Minimum Wage and Industrial Safety Board, Board of Indeterminate Sentence and Parole, Office of Administrator of Rent Control, Register of Wills, and Recorder of Deeds. The net increase under general expenses, amounting to $181,557, is made up of increases totaling $228,905, less decreases totaling $47,348. The principal increases under this head include $12,330 for the Executive Office; $26,830 for salaries, Department of Inspections; $40,000 for the construction of three public convenience stations; $4,325 for salaries, Public Utilities Commission; $9,675 for the Department of Insurance; $16,245 for the Minimum Wage and Industrial Safety Board; $14,570 for the Administrator of Rent Control; $29,935 for the civil-service retirement and disability fund; and $10,000 for the employees' compensation fund. The principal decreases are $15,000 for completing inspections, $15,000 for the erection of fire escapes, $4,528 for the purchase of office machines for the Collector, and $8,750 for rent for the Recorder of Deeds' office—all nonrecurring items—and $1,440 for the Board of Tax Appeals and $2,500 for salaries, Municipal Architect's office.

CONTINGENT AND MISCELLANEOUS EXPENSES

Under this head are included office expenses, postage, printing and binding, advertising, automobile maintenance, and refunding of erroneously collected taxes. The increase of $25,479 is made up as follows: Printing and binding, $11,500; motor vehicles, $13,715; and allowances for private cars, $264.

REPAYMENT OF LOAN FROM THE PUBLIC WORKS ADMINISTRATION

Under this head there is an increase of $310,000. The 1943 estimate of appropriation, in the amount of $1,000,000, constitutes the third of 15 annual payments in liquidation of the 1939 Public Works Administration loan of $15,150,000.

FREE PUBLIC LIBRARY

Under this head there is a net decrease of $50,882 made up as follows: Increases—$91,518, personal services; $25,000, bookbinding; $5,600, expenses; and $19,600, rent of branches. Decreases—$142,000 in nonrecurring items.

SEWERS

The net increase of $305,325 includes $320,400 for construction of new mains, $21,125 for cleaning and repairing sewers and basins, and $5,000 for salaries. Decreases include amounts of $34,000 for nonrecurring items and $7,200 for mosquito control.

REFUSE

The Refuse Department is responsible for the cleaning of streets and the collection and disposal of trash and garbage. Under this head there is a net decrease of $113,430. A nonrecurring item of $300,000 for construction of an incinerator is partially offset by increases of $143,350 for expenses of collection and disposal of refuse, $35,965 for cleaning of streets, and $8,255 for personal services.

ELECTRICAL DEPARTMENT

There is an increase of $62,135 under this head, principally for additional street lighting and underground

PUBLIC SCHOOLS

There is a net increase of $741,740 for operation and maintenance of public schools which is principally composed of $390,255 for furniture and equipment in new schools; $117,635 for teachers' salaries; $83,400 for repairs and improvements to buildings and grounds; $45,867 for personal services, care of buildings and grounds; $20,090 for salaries of administrative and supervisory officers, $13,605 for clerks, and $11,313 for contingent expenses. Decreases total only $750.

There is a net decrease of $582,632 for buildings and grounds, public schools. The 1943 program estimated to cost $1,061,375, provides for completing the following projects: Kramer Junior High School, $270,125; Spingarn Senior High School, $438,750; Abbot Vocational School, $162,500; Benning School, $145,000; and Van Ness School, $145,000. In addition, there is an estimate of $200,000 for beginning construction of a junior high school at Forty-ninth Street and Washington Place NE. No land acquisitions are contemplated for 1943.

POLICE

The net increase of $334,149 includes $342,997 for 200 additional police; $15,665 for clerks; $600 for fuel; $9,015 for apparatus; $32,150 for uniforms; and $40,000 for a new precinct station house; less $106,278 for nonrecurring items.

POLICEMEN AND FIREMEN'S RELIEF

The increase of $50,000 under this head is in line with the past 2 years' experience as to the requirements of this fund.

FIRE

The net increase of $120,840 includes $108,000 for construction of a new fire station at North Capitol and Crittenden Streets NW., and minor increases in miscellaneous items.

HEALTH

The increase of $62,586 is made up of the following increases and decreases: Increases—$183,581 for the protective work of the Health Department; and $49,092 for the tuberculosis sanatoria. Decreases—$25,088 for Gallinger Municipal Hospital because of nonrecurring items; and $35,000 for medical charities.

COURTS

Under this head provision is made for the juvenile court, the police court, the municipal court, and the probation system under the District Court of the United States for the District of Columbia.

There is an increase of $9,260 for the juvenile court; $6,000 for the police court; $5,870 for the municipal court; and $1,440 for the probation system.

Estimates for the United States marshal's office, the District Court of the United States for the District of Columbia, and the United States Court of Appeals for the District of Columbia are carried in the appropriation acts for the Department of Justice and the judiciary.

Sixty percent of the expenditures for the United States marshal's office and the district court of the United States and 30 percent of the expenditures for the United States Court of Appeals for the District of Columbia, amounting to $527,350, will be payable out of District of Columbia revenues.

PUBLIC WELFARE

The Board of Public Welfare has general supervision of dependents, defectives, and delinquents in the District of Columbia. For the executive offices of the Board, including the Division of Child Welfare, there is an increase of $11,780. There is a decrease of $123,153 in nonrecurring items.

For the jail there is a net decrease of $1,736. For the workhouse and reformatory there is a net increase of $14,097. There is a decrease of $4,300 for the National Training School for Boys and an increase of $285 for the National Training School for Girls.

For the District Training School there is a net decrease of $37,110 because of a nonrecurring item. There is a net increase of $8,047 for the Industrial Home School for Colored Children. The Industrial Home School for White Children has an increase of $4,627 due principally to needed repairs. The Home for the Aged and Infirm has a net increase of $148,010. The Municipal Lodging House has an increase of $290.

The estimate for emergency relief is decreased by $175,000, that for sponsor's contributions to Work Projects Administration projects, $15,000. Home care for dependent children is increased by $109,660, and assistance against old age want, $140,405.

There is an increase of $98,550 to care for the District's indigent insane at St. Elizabeths Hospital due to the constantly increasing number of admissions.

MILITIA

There is a decrease of $525 for salaries and expenses. Another decrease of $1,000,000 is a nonrecurring construction item.

ANACOSTIA RIVER AND FLATS

There is a decrease of $65,000 in the item for reclamation of Anacostia River flats.

NATIONAL CAPITAL PARKS

Under this head there is an increase of $29,028 due mainly to the increased personnel made necessary by traffic congestion in the parks.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

There is an estimate of $300,000 for reimbursement to the United States for land purchases by this agency under the Capper-Cramton Act, and another estimate for salaries and expenses of $41,250, which sums are the same as the 1942 appropriations for the corresponding items.

NATIONAL ZOOLOGICAL PARK

There is an increase of $27,470 under this head.

HIGHWAY FUNDS, GASOLINE TAX AND MOTOR VEHICLE FEES

There is a net decrease of $3,137,776 under this head which includes the following increases: $25,595 for the Department of Vehicles and Traffic; $43,904 for traffic police; $10,435 for trees and parkings; and $4,290 for expenses in connection with administration of activities under this fund. There is a decrease of $3,222,000 for highways, due primarily to advancing for construction in 1942 certain major projects which were proposed for 1943 and future years.

WATER ACCOUNT

There is a net decrease of $336,265 in the estimates for the Washington Aqueduct for the fiscal year 1943. Increases of $109,000 for equipment replacements and $14,735 for salaries are offset by a decrease of $440,000 in the item for the construction of the McMillan Filter Plant Water Reservoir, and a decrease of $20,000 in the item for report on the water supply. The Water Department shows a net increase of $776,095; consisting principally of items of $480,000 for the construction of reservoirs and $237,000 for the construction of mains.

Summary of estimates of appropriations for the fiscal year 1943, compared with appropriations for the fiscal year 1942

Classification	Appropriations, 1942	Budget estimates, 1943	Increase (+) or decrease (−)
Annual appropriations:			
General expenses	[illegible]	[illegible]	[illegible]
Contingent and miscellaneous expenses	[illegible]	[illegible]	[illegible]
Repayment of loan from Public Works Administration, individual debtors	[illegible]	[illegible]	[illegible]
Free Public Library	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Public schools	[illegible]	[illegible]	[illegible]
Metropolitan Police	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Fire Department	[illegible]	[illegible]	[illegible]
Health Department	[illegible]	[illegible]	[illegible]
Courts	[illegible]	[illegible]	[illegible]
Public welfare	[illegible]	[illegible]	[illegible]
Militia	[illegible]	[illegible]	[illegible]
Recreation, [illegible]	[illegible]	[illegible]	[illegible]
Improvement of Washington Channel	[illegible]	[illegible]	[illegible]
National Capital Parks	[illegible]	[illegible]	[illegible]
National Capital Park and Planning Commission	[illegible]	[illegible]	[illegible]
National Zoological Park	[illegible]	[illegible]	[illegible]
Total, annual appropriations, general revenue account	[illegible]	[illegible]	[illegible]
Special accounts:			
Highway fund, etc.	[illegible]	[illegible]	[illegible]
Water account	[illegible]	[illegible]	[illegible]
Total, general revenue and special accounts	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]
Contract authorizations:			
Public schools	[illegible]	[illegible]	[illegible]
[illegible] Department	[illegible]		[illegible]
Water Service	[illegible]		[illegible]
Total contract authorizations	[illegible]	[illegible]	[illegible]
Appropriations for 1942 or estimates for 1943 for liquidation of 1942 contract authorizations	[illegible]		
Total, unliquidated contract authorizations	[illegible]	[illegible]	

INFORMATIONAL TABLES

Table No. 1.—Estimated Receipts and Expenditures Comparison on Daily Treasury Statement Basis.
Table No. 2.—Permanent Appropriations Included in Statement No. 2.
Table No. 3.—Estimated Expenditures for Public Works.
Table No. 4.—Statement of Expenditures Under General Heads, 1935 to 1941.
Table No. 5.—Statement of Balances of Appropriations as of June 30, 1941, etc.
Table No. 6.—Securities Owned by the United States Government.
Table No. 7.—Actual and Estimated Receipts and Expenditures of the Government for the Fiscal Years 1934 to 1943.

TABLE No. 1

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement

A. GENERAL AND SPECIAL ACCOUNTS

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
RECEIPTS			
Internal revenue:			
Income tax (including excess-profits tax)	$11,116,500,000	$7,147,000,000	$3,469,637,848.68
Miscellaneous internal revenue	4,306,467,000	3,902,965,000	2,965,962,780.83
Social security taxes:			
Federal Insurance Contributions Act	1,394,100,000	900,400,000	690,554,874.53
Federal Unemployment Tax Act	150,400,000	117,300,000	97,676,564.19
Taxes upon carriers and their employees	194,400,000	170,700,000	136,942,075.46
Railroad unemployment insurance contributions	9,500,000	8,300,000	8,814,717.82
Customs	297,000,000	388,000,000	391,870,018.27
Miscellaneous receipts:			
Proceeds of Government-owned securities:			
Interest—foreign obligations		19,800	96,996.19
Other	53,612,548	39,725,043	120,841,049.68
Panama Canal tolls, etc.	13,900,000	17,500,000	20,448,324.86
Seigniorage	80,000,000	80,000,000	67,906,893.71
Other miscellaneous	110,300,452	118,872,200	89,652,417.68
Total receipts	17,852,000,000	12,815,080,000	8,268,512,256.96
Deduct net appropriation to Federal old-age and survivors insurance trust fund	1,394,800,000	872,097,000	661,300,723.42
Net receipts	16,487,300,000	11,943,983,000	7,607,211,852.08
EXPENDITURES			
1. General (including recovery and relief):			
Departmental:			
Legislative establishment	25,032,600	25,494,800	24,173,355.98
Judicial	13,361,300	13,311,900	11,435,846.47
Executive Office:			
Executive proper	537,000	506,900	512,512.81
Bureau of the Budget	1,460,500	1,138,000	675,212.97
National Resources Planning Board	598,000	736,000	735,482.42
Other	1,478,000	1,083,050	742,585.86
State Department	26,364,600	24,094,600	22,860,349.42
Treasury Department:			
Refugee relief		10,000,000	11,967,166.18
Other	155,190,500	156,280,600	155,464,475.87
War Department (nonmilitary):			
Refugee relief	3,000,000	3,000,000	
Other	12,320,000	24,290,000	3,677,399.52
Department of Justice	62,486,000	59,086,000	57,580,386.95
Post Office Department			98,500.00
Department of the Interior	156,852,800	125,748,300	107,456,867.80
Department of Agriculture:			
Refugee relief		4,500,000	3,306,811.27
Other	118,561,000	127,435,000	126,455,026.10
Department of Commerce:			
Civil Aeronautics	38,894,000	37,940,000	27,067,889.95
Other	50,758,000	37,965,600	48,149,655.73
Department of Labor	20,087,000	23,755,000	25,018,741.57
Independent offices and commissions	66,581,400	74,048,000	66,028,666.43
Refugee relief, expenditures from unallocated balance	15,000,000	20,000,000	
Unclassified			* 130,646.44
Total	730,487,500	786,188,000	675,106,945.73
Adjustment for disbursing officers' checks outstanding			−595,771.60
Total departmental	730,487,500	786,188,000	675,506,174.13
Department of Agriculture:			
Agricultural Adjustment Program:			
Agricultural Adjustment Administration	142,000	2,402,000	1,617,995.00
Administration of Sugar Act of 1937	47,800,000	47,800,000	30,423,890.82
Surplus Marketing Administration	48,200,000	102,500,000	52,896,657.62
Agricultural Adjustment Administration (act Aug. 24, 1935)			97,665,368.44

* Excess of credits, deduct.

TABLE No. 1—Continued

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement—Continued

A. GENERAL AND SPECIAL ACCOUNTS—Continued

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
EXPENDITURES—Continued			
1. General (including recovery and relief)—Continued.			
Department of Agriculture—Continued.			
Agricultural Adjustment Program—Continued.			
Agricultural contract adjustments			
Soil Conservation and Domestic Allotment Act	475,000	[illegible]	[illegible]
Federal Crop Insurance Act:	[illegible]	[illegible]	[illegible]
Administrative expenses			
Subscriptions to capital stock of Federal Crop Insurance Corporation	[illegible]	7,500,000	[illegible]
Price Adjustment Act of 1938 and parity payments		[illegible]	[illegible]
Unclassified	[illegible]	[illegible]	[illegible]
Commodity Credit Corporation, restoration of capital impairment			[illegible]
Farm Credit Administration:		[illegible]	
Banks for cooperatives—capital stock reduction			
Crop loans			
Other			[illegible]
Unclassified	[illegible]	[illegible]	[illegible]
Federal Farm Mortgage Corporation, reduction in interest rate on mortgages	[illegible]	[illegible]	[illegible]
Federal land banks:			[illegible]
Capital stock		[illegible]	[illegible]
Subscriptions to paid-in surplus			
Reduction in interest rates on mortgages			[illegible]
Farm Security Administration			[illegible]
Farm Tenant Act:		[illegible]	[illegible]
Loans	[illegible]	[illegible]	[illegible]
Other			
Unclassified	[illegible]	[illegible]	[illegible]
Rural Electrification Administration:	[illegible]	[illegible]	[illegible]
Loans			[illegible]
Other			
Forest roads and trails	[illegible]	[illegible]	[illegible]
Department of the Interior:	[illegible]	[illegible]	[illegible]
Reclamation projects	[illegible]	[illegible]	[illegible]
Post Office Department (deficiency)			
Treasury Department:	[illegible]	[illegible]	[illegible]
Interest on the public debt		[illegible]	[illegible]
Refunds of taxes and duties:	[illegible]	[illegible]	[illegible]
Customs			
Internal revenue			
Processing tax on farm products	[illegible]	[illegible]	[illegible]
Unclassified	[illegible]	[illegible]	[illegible]
District of Columbia (United States share)	[illegible]	[illegible]	[illegible]
Federal Loan Agency:			[illegible]
Federal Housing Administration	[illegible]	[illegible]	[illegible]
Reconstruction Finance Corporation			
Other	[illegible]	[illegible]	[illegible]
Federal Security Agency:			[illegible]
Civilian Conservation Corps	[illegible]	[illegible]	[illegible]
National Youth Administration			
Social Security Board:	(1)	[illegible]	[illegible]
Administrative expenses	(1)	[illegible]	[illegible]
Grants to States (social security)			
Other	[illegible]	[illegible]	[illegible]
Unclassified	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Federal Works Agency:			
Public Buildings Administration:	[illegible]	[illegible]	[illegible]
Construction			
Other			
Unclassified	[illegible]	[illegible]	[illegible]
Public Roads Administration	[illegible]	[illegible]	[illegible]
Public Works Administration:			[illegible]
Grants (act June 21, 1938)	[illegible]	[illegible]	[illegible]
Loans (act June 21, 1938)			
Administrative expenses	[illegible]	[illegible]	[illegible]
United States Housing Authority		[illegible]	[illegible]
Work Projects Administration	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
	(2)	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[1] Additional expenditures included under supplemental items.
[2] Included under supplemental items.

TABLE No. 1—Continued

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement—Continued

A. GENERAL AND SPECIAL ACCOUNTS—Continued

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
EXPENDITURES—Continued			
1. General (including recovery and relief)—Continued.			
Railroad Retirement Board:			
Administrative expenses	[illegible]	[illegible]	[illegible]
Acquisition of service and compensation data	[illegible]	[illegible]	[illegible]
Railroad unemployment insurance administration fund	[illegible]	[illegible]	[illegible]
Unclassified			[illegible]
Tennessee Valley Authority	[illegible]	[illegible]	[illegible]
River and harbor work and flood control	[illegible]	[illegible]	[illegible]
Panama Canal	[illegible]	[illegible]	[illegible]
Veterans' Administration	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]
2. National defense:			
War Department (military)	[illegible]	[illegible]	[illegible]
Navy Department	[illegible]	[illegible]	[illegible]
National defense funds for the President:			
Executive Office	[illegible]	[illegible]	[illegible]
State Department		[illegible]	[illegible]
Treasury Department		[illegible]	[illegible]
Navy Department	[illegible]	[illegible]	[illegible]
War Department		[illegible]	[illegible]
Department of Justice		[illegible]	[illegible]
Department of the Interior		[illegible]	[illegible]
Department of Agriculture	[illegible]	[illegible]	[illegible]
Department of Commerce	[illegible]	[illegible]	[illegible]
Department of Labor		[illegible]	[illegible]
United States Maritime Commission		[illegible]	[illegible]
Independent offices and commissions:			
Civil Service Commission		[illegible]	[illegible]
Federal Communications Commission		[illegible]	[illegible]
Federal Power Commission		[illegible]	[illegible]
Federal Loan Agency	[illegible]	[illegible]	[illegible]
Federal Security Agency		[illegible]	[illegible]
Federal Works Agency		[illegible]	
Selective Service			[illegible]
Other		[illegible]	
Expenditures from unallocated balance	[illegible]	[illegible]	
Selective Service (administrative expenses)	[illegible]	[illegible]	[illegible]
United States Maritime Commission	[illegible]	[illegible]	[illegible]
Defense aid (lend-lease)	[illegible]	[illegible]	[illegible]
Federal Security Agency:			
Office of Education	[illegible]	[illegible]	[illegible]
National Youth Administration		[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Federal Works Agency:			
National defense housing	[illegible]	[illegible]	[illegible]
National defense public works (community facilities)	[illegible]	[illegible]	
Public Roads Administration	[illegible]	[illegible]	
Other:			
Executive Office:			
Office for Emergency Management	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	
Department of Agriculture	[illegible]	[illegible]	
Department of Justice:			
Federal Bureau of Investigation	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	
Department of Commerce:			
Civil Aeronautics	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	
Treasury Department		[illegible]	[illegible]
War Department (civil functions)	[illegible]	[illegible]	[illegible]
Panama Canal	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Subtotal	[1] [illegible]	[1] [illegible]	[illegible]

* Excess of credits, deduct.
[1] Additional expenditures included under supplemental items.

TABLE No. 1—Continued

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement—Continued

A. GENERAL AND SPECIAL ACCOUNTS—Continued

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
EXPENDITURES—Continued			
3. Revolving funds (net):			
Farm Credit Administration:			
Crop production loans	*596,000	*679,000	*$677,716.94
Regional agricultural credit corporations	*635,000	*1,350,000	*1,590,460.07
Loans to joint-stock land banks			59,424.47
Farm mortgage relief			46.00
Federal intermediate credit banks			*40,000,000.00
Production credit corporations—capital stock		15,000,000	*51,000,000.00
Other	*752,000	*1,152,000	*4,260,721.71
Unclassified			*72.08
Federal Farm Mortgage Corporation (capital stock reduction, act June 25, 1940)			*100,000,000.00
Public Works Administration:			
Loans and grants to States, municipalities, etc.	4,000,000	19,000,000	22,057,401.85
Subtotal	2,903,000	25,370,000	*126,296,153.94
4. Transfers to trust accounts, etc.:			
Railroad retirement account	131,519,000	144,292,000	124,350,000.00
Railroad unemployment insurance administration fund (transfer to unemployment trust fund (act Oct. 10, 1940))	7,100,000	3,900,000	7,000,000.00
Surplus Marketing Administration (surplus commodity stamps)	60,000,000	115,000,000	69,635,907.25
Adjusted service certificate fund			10,000,000.00
National service life insurance fund	37,000,000	19,000,000	
Government employees' retirement funds (United States share):			
Civil service retirement fund	155,259,000	100,911,000	90,734,000.00
Foreign Service retirement fund	633,000	621,700	600,000.00
Canal Zone retirement fund	1,177,000	1,177,000	1,177,000.00
Alaska Railroad retirement fund	175,000	175,000	175,000.00
Subtotal	421,500,000	408,077,000	320,175,867.31
5. Public debt retirements:			
Sinking fund	98,773,000	70,887,500	37,413,900.00
Retirements from excess capital of Commodity Credit Corporation		16,302,000	25,363,900.00
Estate taxes, forfeitures, gifts, etc.	1,200,000	1,730,000	1,095,750.00
Subtotal	100,000,000	130,000,000	64,260,300.00
Supplemental items:			
Regular	50,000,000	25,000,000	
Interest on the public debt	75,000,000		
National defense	17,000,000,000	1,000,000,000	
Work relief	465,000,000		
Emergency youth program	100,000,000		
Grand total, general and special accounts	58,927,[illegible]	32,973,795,162	12,774,890,323.97
Excess of expenditures over receipts under present tax legislation (including public debt retirements)	42,546,792,590	19,171,865,162	5,157,670,471.50
Deduct receipts from proposed tax legislation	7,000,000,000		
Excess of expenditures over receipts under proposed tax legislation (including public debt retirements)	35,546,792,590	19,171,865,162	5,157,670,471.50
Excess of expenditures over receipts under proposed tax legislation (excluding public debt retirements)	35,446,792,590	19,041,865,162	5,103,417,971.50

* Excess of credits, deduct.

TABLE No. 1—Continued

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement—Continued

B. TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
RECEIPTS			
Federal old-age and survivors insurance trust fund:			
Appropriations	$1,784,125,000	$901,310,000	$688,140,725.38
Less reimbursements to general fund	29,125,000	29,213,000	26,886,958.26
Net appropriations	1,755,000,000	872,097,000	661,253,767.12
Interest on investments	102,000,000	71,058,573	55,958,878.17
Net receipts	1,857,000,000	943,155,573	717,212,645.29
Unemployment trust fund:			
Deposits by States	1,260,100,000	1,125,000,000	892,023,354.27
Railroad unemployment insurance account:			
Deposits by Railroad Retirement Board	80,000,000	79,000,000	61,347,271.44
Transfers from States (act June 25, 1938)			105,906,203.62
Transfers from railroad unemployment insurance administration fund (act Oct. 10, 1940)	7,000,000	3,900,000	7,000,000.00
Interest on investments	95,711,000	84,097,000	69,162,544.54
Railroad retirement account:			
Transfers from general fund	131,519,000	144,292,000	124,350,000.00
Interest on investments	5,200,000	3,433,000	2,521,207.58
Surplus Marketing Administration:			
Transfers from general fund	60,000,000	115,000,000	69,635,907.25
Sale of commodity stamps	152,100,000	212,000,000	155,815,957.66
Other trust accounts:			
District of Columbia	58,101,200	48,100,180	46,163,132.98
Government life insurance fund	60,940,000	61,326,000	61,836,817.28
National service life insurance fund:			
Premiums	38,275,000	22,217,000	5,407,208.14
Transfers from general fund	37,000,000	19,000,000	
Interest on investments	1,602,000	250,000	58,425.65
Adjusted service certificate fund:			
Transfers from general fund			10,000,000.00
Interest on loans and investments	500,000	732,000	545,914.43
Civil service retirement fund:			
Transfers from general fund (United States share)	155,259,000	100,911,000	90,734,000.00
District of Columbia share	878,372	860,640	805,119.00
Deductions from employees' salaries, etc.	90,000,000	59,473,000	34,790,592.58
Interest and profits on investments	24,000,000	20,025,000	15,183,613.55
Foreign Service retirement fund:			
Transfers from general fund (United States share)	633,000	621,700	600,000.00
Deductions from employees' salaries, etc.	422,000	420,000	413,261.84
Interest on investments	130,000	130,000	126,673.09
Canal Zone retirement fund:			
Transfers from general fund (United States share)	1,177,000	1,177,000	1,177,000.00
Deductions from employees' salaries, etc.	1,290,000	1,280,000	940,080.74
Interest on investments	290,000	280,000	223,873.99
Alaska Railroad retirement fund:			
Transfers from general fund (United States share)	175,000	175,000	175,000.00
Deductions from employees' salaries, etc.	385,000	229,000	145,782.55
Interest on investments	75,000	65,000	28,018.09
Indian tribal funds	4,074,000	5,967,965	4,521,205.17
Insular possessions	18,617,130	18,611,130	18,424,501.23
Other	36,150,470	32,495,500	40,478,149.42
Unclassified			*1,422,213.91
Other funds and accounts:			
Increment resulting from reduction in the weight of the gold dollar	250,000	250,000	306,606.37
Seigniorage	15,000,000	14,093,000	36,710,452.34
Total receipts	4,[illegible]	3,[illegible]	2,[illegible]
EXPENDITURES			
Federal old-age and survivors' insurance trust fund:			
Investments	1,700,000,000	691,553,373	642,700,000.00
Benefit payments	156,000,000	111,000,000	64,341,000.00
Unemployment trust fund:			
Investments	1,303,491,000	660,217,000	962,000,000.00
State accounts:			
Withdrawals by States	909,000,000	839,000,000	532,242,640.79
Transfers to railroad unemployment insurance account (act June 25, 1938)			105,906,203.62
Railroad unemployment insurance account: Benefit payments	7,000,000	18,250,000	17,784,318.00

* Counter-entry receipts, deduct.

TABLE No. 1—Continued

Estimated receipts and expenditures for the fiscal years 1943 and 1942, compared with actual receipts and expenditures for 1941 on the basis of the classifications appearing in the daily Treasury statement—Continued

B. TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.—Continued

Classification	Estimated, 1943	Estimated, 1942	Actual, 1941
EXPENDITURES—Continued			
Railroad retirement account:			
Investments			
Benefit payments	[illegible]	[illegible]	*[illegible]
Surplus Marketing Administration: Redemption of commodity stamps	[illegible]	[illegible]	[illegible]
Other trust accounts:	[illegible]	[illegible]	[illegible]
District of Columbia			
Government life insurance fund	[illegible]	[illegible]	[illegible]
National service life insurance fund:	[illegible]	[illegible]	[illegible]
Investments			
Benefit payments and refunds	[illegible]	[illegible]	[illegible]
Adjusted service certificate fund:	[illegible]	[illegible]	[illegible]
Investments			
Other			[illegible]
Civil service retirement fund:	[illegible]	[illegible]	[illegible]
Investments			
Annuities and refunds	[illegible]	[illegible]	[illegible]
Foreign Service retirement fund:	[illegible]	[illegible]	[illegible]
Investments			
Annuities and refunds	[illegible]	[illegible]	[illegible]
Canal Zone retirement fund:	[illegible]	[illegible]	[illegible]
Investments			
Annuities and refunds	1,077,000	1,077,000	[illegible]
Alaska Railroad retirement fund:	[illegible]	[illegible]	[illegible]
Investments			
Annuities and refunds	[illegible]	[illegible]	[illegible]
Indian tribal funds	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Unclassified	[illegible]	[illegible]	[illegible]
Other funds and accounts:			*[illegible]
Public Works Administration revolving fund (act of June [illegible], 1938)			
Chargeable against increment on gold—melting losses, etc.	[illegible]	[illegible]	*[illegible]
Special deposits (net):			[illegible]
District of Columbia			
Indian tribal funds			[illegible]
Other			*[illegible]
Subtotal			[illegible]
	[illegible]	[illegible]	[illegible]
Transactions in checking accounts of governmental agencies (net)	[illegible]	[illegible]	*[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]
Excess of expenditures over receipts	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
* Excess of redemptions, deduct.

TABLE No. 2

Permanent appropriations included in Statement No. 2

A. GENERAL AND SPECIAL ACCOUNTS

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941 Appropriations	Fiscal year 1941 Expenditures
LEGISLATIVE ESTABLISHMENT				
General accounts:				
Library of Congress:				
Bequest of Gertrude M. Hubbard, interest account	$800	$800	$800	[illegible]
Library of Congress trust fund, interest on permanent loan account	[illegible]	[illegible]	[illegible]	[illegible]
Total, Legislative Establishment	[illegible]	[illegible]	[illegible]	[illegible]
INDEPENDENT ESTABLISHMENTS				
General account:				
Smithsonian Institution:				
Interest account	[illegible]	[illegible]	[illegible]	[illegible]
Special accounts:				
Federal Loan Agency:				
Federal Home Loan Bank Board:				
Salaries and expenses, Federal Home Loan Bank Board	[illegible]	[illegible]	[illegible]	[illegible]
Federal Power Commission:				
Payments to States under Federal Water Power Act	27,750	[illegible]	[illegible]	[illegible]
Federal Security Agency:				
General accounts:				
Office of Education:				
Colleges of agriculture and the mechanic arts	[illegible]	[illegible]	[illegible]	[illegible]
Promotion of vocational education	[illegible]	[illegible]	[illegible]	[illegible]
American Printing House for the Blind:				
To promote the education of the blind, interest	10,000	10,000		
Total, Federal Security Agency	[illegible]	[illegible]	[illegible]	[illegible]
Railroad Retirement Board:				
Railroad unemployment insurance administration fund	[illegible]	[illegible]	[illegible]	[illegible]
Transfer to unemployment trust fund (sec. [illegible])				[illegible]
Total, independent establishments	[illegible]	[illegible]	[illegible]	[illegible]
DEPARTMENT OF AGRICULTURE				
General accounts:				
Cooperative agricultural extension work	[illegible]	[illegible]	[illegible]	[illegible]
Advances by Secretary of the Treasury under sec. 11 (b), act of May 12, 1933				*[illegible]
Exportation and domestic consumption of agricultural commodities	[illegible]	[illegible]	[illegible]	[illegible]
Special accounts:				
Payments to States and Territories from national-forests fund	[illegible]	[illegible]	[illegible]	[illegible]
Payments to school funds, Arizona and New Mexico, national-forests fund	[illegible]	[illegible]	[illegible]	[illegible]
Payments to counties from submarginal land program	[illegible]	[illegible]	[illegible]	[illegible]
Excess payments, submarginal land program				[illegible]
Roads and trails for States, national-forests fund	[illegible]	[illegible]	[illegible]	[illegible]
Farm Credit Administration:				
Supervision of Federal credit unions	[illegible]	[illegible]	[illegible]	[illegible]
Total, Department of Agriculture	[illegible]	[illegible]	[illegible]	[illegible]
DEPARTMENT OF THE INTERIOR				
Special accounts:				
Migratory bird conservation fund, act Mar. 16, 1934				*[illegible]
Payments to counties under Migratory Bird Conservation Act	[illegible]	[illegible]	[illegible]	[illegible]
Expenses for sales, etc., in refuges	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States from receipts under Grazing Act	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States from receipts under Mineral Leasing Act	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant lands	[illegible]	[illegible]	[illegible]	[illegible]
Payments to States from potash deposits, royalties and rentals	[illegible]	[illegible]	[illegible]	[illegible]
Alaska Railroad special fund	[illegible]	[illegible]	[illegible]	[illegible]
Excess payments, Coos Bay Wagon Road grant lands	[illegible]	[illegible]	[illegible]	
Payments to counties, Oregon and California land-grant fund	[illegible]	[illegible]	[illegible]	[illegible]
Excess payments, Oregon and California grant lands	[illegible]	[illegible]	[illegible]	[illegible]
Helium production fund	[illegible]	[illegible]	[illegible]	[illegible]
Payments from proceeds of sale of water	[illegible]	[illegible]	[illegible]	
Total, Department of the Interior	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 2—Continued

A. GENERAL AND SPECIAL ACCOUNTS—Continued

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941	
			Appropriations	Expenditures
NAVY DEPARTMENT				
Special account:				
Laundry service, Naval Academy	$290,500	$199,800	$120,750	$120,201.41
Maintenance, etc., national defense housing projects (emergency funds for the President), Navy	1,951,700	1,600,200	14,251	1,456.41
Maintenance, etc., national defense housing projects (U. S. Housing Authority), Navy	400,000	200,000	6,062	9,271.40
Total, Navy Department	2,641,700	2,000,000	141,064	140,799.61
STATE DEPARTMENT				
Special account: Refund of registration fees under Neutrality Act				440.00
TREASURY DEPARTMENT				
General accounts:				
Payment of interest on deposits of public moneys of government of the Philippine Islands	1,000,000	1,097,700	1,086,027	1,086,227.19
Expenses of loans (act Sept. 24, 1917, as amended and extended)	14,026,700	8,400,007	6,404,520	6,098,151.79
Contingent expenses, Federal Reserve notes (reimbursable)	1,470	1,470	2,735	1,401.27
Relief of claimants who suffered loss by fire in Minnesota during October 1918				409,737.[illegible]
Pershing Hall Memorial fund, interest	6,042	3,042	5,042	4,531.[illegible]
Total, Treasury Department, exclusive of public debt	15,733,707	11,796,212	7,897,352	8,487,483.41
General account: Interest on the public debt	1,475,000,000	1,250,000,000	1,110,298,113	1,110,692,511.41
Public debt retirements from ordinary receipts:				
General account: Sinking fund	590,000,000	588,000,000	582,628,789	37,049,300.00
Special accounts:				
Obligations retired from Federal intermediate credit banks franchise tax receipts				
Retirement from gifts, forfeitures, and other miscellaneous receipts	472,000	400,000	547,834	543,050.00
Redemption of bonds, etc., from repayment of principal of loans, etc., Public Works Administration	16,000	16,000	16,550	16,550.00
Redemption of bonds, etc., from deposits of repaid capital of Commodity Credit Corporation	800,000	1,295,127	1,253,467	1,321,300.50
				38,002,900.00
Total, public debt retirements from ordinary receipts	591,288,000	589,000,000	585,746,000	84,298,000.00
Total, Treasury Department, including public debt	2,082,022,707	1,851,084,000	1,703,940,122	1,197,504,774.15
WAR DEPARTMENT				
General account: Maintenance and operation of dams and other improvements of navigable waters	125,000	125,000	125,000	124,693.[illegible]
Special accounts:				
Replacing ordnance and ordnance stores				*3,405,240.40
Working fund, War, Ordnance				*128,454,608.74
Total, War Department	125,000	125,000	125,000	*131,475,022.10
Total, permanent, general and special accounts	2,484,262,700	1,965,604,000	1,840,292,658	1,160,472,872.2[illegible]

* Excess of credits, deduct.

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 5B

B. TRUST ACCOUNTS

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941	
			Appropriations	Expenditures
LEGISLATIVE ESTABLISHMENT				
Library of Congress:				
Income on Library of Congress trust fund, investment account	$21,087	$21,087	$24,942	$20,087.08
Contributions, permanent loan fund			22,621	
Library of Congress gift fund	50,000	50,280	290,183	142,408.11
Library of Congress, special deposit account				*71,546.49
Chamber Music Auditorium, Library of Congress				1,214.34
Unearned proceeds of sale, etc., of publications, Government Printing Office	800,000	800,000	800,000	800,348.38
Architect of the Capitol, special deposit account				225.00
Total, Legislative Establishment	846,087	896,472	1,160,987	888,020.81
JUDICIAL ESTABLISHMENT				
Fees and other collections, clerks of courts, including United States Circuit Courts of Appeals, United States district courts, and United States Court of Appeals for the District of Columbia	3,000,000	3,733,000	3,288,489	3,206,516.36
Special deposit account				*3,081,961.16
Total, Judicial Establishment	3,000,000	3,733,000	3,288,489	145,625.20
INDEPENDENT ESTABLISHMENTS				
Executive Office of the President, special deposit account				*266.01
Board of Tax Appeals, special deposit account				2,307.00
Canal Zone Biological Area fund	5,000	5,000	2,300	150.00
Civil Works Administration, special deposit account				500.00
Civil Service Commission:				
Civil service retirement and disability fund	211,132,373	191,701,200	171,138,790	107,417,219.30
Canal Zone retirement and disability fund	2,087,000	2,837,000	2,209,981	2,151,562.22
Alaska Railroad retirement and disability fund	515,000	450,000	380,510	340,725.40
Special deposit account				*60,028.30
Total, Civil Service Commission	214,339,373	194,945,270	173,749,283	109,849,618.61
The Alley Dwelling Authority: Low-cost housing fund, construction loans by U. S. Housing Authority	3,000,000	2,900,000	4,144,756	3,913,233.42
Leasing management	82,500	82,000	78,931	61,670.01
Operation and maintenance, completed projects	550,000	501,000	84,270	62,814.69
Special deposit account				*207.00
Total, District of Columbia Alley Dwelling Authority	3,632,500	3,480,000	4,308,042	4,018,782.33
Employees' Compensation Commission:				
Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Act	37,000	38,500	33,114	40,236.34
Special deposit account				*1,288.67
Total, Employees' Compensation Commission	37,000	38,500	33,114	38,947.67
Federal Communications Commission:				
Special deposit account				16,464.71
International telecommunication settlements	32,000	22,000	12,211	74,466.69
Total, Federal Communications Commission	32,000	22,000	12,211	90,931.40
Federal Emergency Relief Administration, special deposit account				*427.87
Federal Loan Agency:				
Federal Home Loan Bank Board, special deposit account				42,703.11
Federal Housing Administration, special deposit account				*3,128.71
Title I, National Housing Act, as amended, unclaimed collections	4,500	5,300	7,500	4,584.79
Title I, National Housing Act, as amended, expenses on real properties acquired under insurance granted prior to July 1, 1939	4,200	3,500		
Total, Federal Loan Agency	8,700	8,800	7,500	45,168.60
Federal Power Commission, special deposit account				20,922.69
Federal Security Agency:				
Office of the Administrator, special deposit account				15,633.38
Civilian Conservation Corps:				
Savings fund		12,000,000	8,425,000	8,022,706.48
Estates of deceased and mentally incompetent enrolled members		52,000	25,000	25,018.68
Special deposit account				227,998.98

* Excess of credits (deduct).

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 3B—Continued

B. TRUST ACCOUNTS—Continued

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941: Appropriations	Fiscal year 1941: Expenditures
INDEPENDENT ESTABLISHMENTS—continued				
Federal Security Agency—Continued.				
To promote the education of the blind, interest			$10,000	$10,000.00
Office of Education, special deposit account				*17,455.21
National Youth Administration, special deposit account				*74,145.91
Moneys and effects of former patients, Public Health Service	$5,000	$5,000	5,039	1,262.10
Advancement by District of Columbia Unemployment Compensation Board to U. S. Employment Service				8,828.54
U. S. Employment Service, special deposit account				3,000.00
Personal funds and earnings of inmates of penal farms				
Tea-leaf inspection fees, Food and Drug Administration	80,000	78,[illegible]	84,453	60,6[illegible].10
Coal-tar colors certification fees, Food and Drug Administration	10,000	10,000	20,204	70,2[illegible].08
National Institute of Health gift fund and interest	1,000	1,000	117	891.10
Public Health Service, special deposit account	5,000	15,651	15,507	57,132.73
St. Elizabeths Hospital, pension money				*1,905.62
St. Elizabeths Hospital, personal funds of patients	95,000	100,000	95,039	48,808.85
Miscellaneous special deposit accounts	100,000	137,000	150,261	142,335.41
				*19,772.42
Total, Federal Security Agency	304,400	12,395,591	10,225,320	7,468,503.[illegible]
Federal Trade Commission, special deposit account				39.15
Federal Works Agency:				
Office of Administrator, special deposit account				*568.62
Public Buildings Administration:				
Building construction for National Academy of Sciences				*651.94
Special deposit account				94,426.57
Public Roads Administration:				
Working fund, Federal Works Agency				7,699.98
Special deposit account				*8,063.74
Public Works Administration:				
Special deposit account				6,089.31
Revolving fund (act of June 21, 1938)				*434,890.33
U. S. Housing Corporation, special deposit account				1,360.91
U. S. Housing Authority, special deposit account				73,187.62
Work Projects Administration:				
Payments by cooperating sponsors, Rio Grande conservation and reclamation district				491,552.62
Special deposit account				1,658,745.63
Unclaimed moneys of individuals whose whereabouts are unknown			274	
Total, Federal Works Agency			274	1,660,667.[illegible]
General Accounting Office, moneys of employees of contractors	25,000	15,041	15,479	2,467.60
Special deposit account				*4,430.31
Total, General Accounting Office	25,000	15,047	15,479	*2,032.54
Interstate Commerce Commission:				
Special deposit account				11,172.50
Unearned permit fees, Motor Carrier Act, 1935	400	400	800	903.60
Total, Interstate Commerce Commission	400	400	800	12,076.10
National Advisory Committee for Aeronautics, special deposit account				5,717.19
National Archives:				
Special deposit account				*773.03
Donations, National Archives gift fund		30,200		
Franklin D. Roosevelt Library, Archivist (trust) administration	30,000	37,800		
Total, National Archives	30,000	68,000		*773.03
National Capital Park and Planning Commission, contributed funds				
National Gallery of Art, special deposit account				156,031.28
Northwest Territory Celebration Commission, cooperative work				*25.00
National Labor Relations Board, special deposit account				*.30
Railroad Retirement Board, special deposit account				*525.[illegible]
Securities and Exchange Commission:				*30,783.[illegible]
Special deposit account				*52,491.31
Unearned fees	25,000	25,000	60,000	38,645.81
Total, Securities and Exchange Commission	25,000	25,000	60,000	*4,785.48

* Excess of credits, deduct.

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 3B—Continued

B. TRUST ACCOUNTS—Continued

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941: Appropriations	Fiscal year 1941: Expenditures
INDEPENDENT ESTABLISHMENTS—continued				
Smithsonian Institution, special deposit account				*$278.53
U. S. Maritime Commission, special deposit account				*1,514,206.62
U. S. Tariff Commission, special deposit account				*28.20
U. S. Constitution Sesquicentennial Commission, special deposit account				200.81
Veterans' Administration:				
U. S. Government life insurance fund	100,000,000	91,726,000	91,275,037	92,071,358.86
Adjusted service certificate fund	564,000	722,000	10,444,214	10,673,464.64
National service life insurance fund	38,272,000	41,612,000	3,317,020	2,851,041.82
Funds due incompetent beneficiaries	125,000	135,000	122,267	146,224.89
General post fund and Hospital Ward funds, national homes	100,000	100,000	79,310	87,622.62
Personal funds of patients	2,000,000	2,800,000	2,058,677	2,160,474.45
Special deposit account				16,302.87
Total, Veterans' Administration	141,587,000	126,586,000	[illegible]	[illegible]
Welfare and Recreational Association of Public Buildings and Grounds	3,750,000	3,400,000	3,871,390	3,691,268.84
Special deposit accounts				*29,108.42
Total, independent establishments	379,610,473	254,765,424	[illegible]	[illegible]
DEPARTMENT OF AGRICULTURE				
Classification of cotton for Commodity Credit Corporation, Marketing Service	275,000	275,000	213,000	419,294.82
Cooperative work, Forest Service	1,000,000	1,095,000	2,653,016	1,096,855.85
Working fund, Forest Service				*55.17
Farm products inspection, etc., Agricultural Marketing Service	335,572	355,211	358,176	496,859.53
Miscellaneous contributed funds	80,250	56,595	56,520	71,567.19
Miscellaneous trust funds	60,000	22,145	15,028	3,625.23
Special deposit accounts				*4,211,716.84
State rural rehabilitation corporation funds, Farm Security Administration	1,750,000	3,135,000	2,046,457	3,921,815.43
Drainage assessments on acquired land, Farm Security Administration		30,200	1,808	
Payments in lieu of taxes and for operation and maintenance of resettlement and rural rehabilitation projects, Farm Security Administration	2,200,000	2,000,000	2,222,500	1,074,729.21
Redemption of order stamps, Surplus Marketing Administration	103,491,000	213,200,000	126,206,797	207,051,990.27
Excess deductions from agricultural adjustment program payments, Farm Security Administration				117.50
Special deposit accounts, Farm Security Administration				7,121,420.14
Undistributed cotton price adjustment payments	1,000	5,000	6,000	3,821.88
Farm Credit Administration, special deposit account				*6,564,876.79
Farm Tenant Act:				
Loans, advances from R. F. C.				*1,094,026.71
Loans, collections for repayment to R. F. C.				*96,423.72
Rural rehabilitation loans:				
Advances from R. F. C.				*2,618,626.32
Collections for repayment to R. F. C.				*3,332,298.00
Total, Department of Agriculture	109,826,967	218,420,206	137,453,660	213,083,573.43
DEPARTMENT OF COMMERCE				
Philippine trust fund (coinage tax)	20,270	20,230	20,220	
Wages and effects of American seamen, Bureau of Navigation and Steamboat Inspection	100	100		
Special deposit account, Civil Aeronautics Authority				14,745.21
Special deposit accounts, miscellaneous				*445,228.89
Special statistical work, Foreign and Domestic Commerce	12,000	12,500		7,708.08
Special statistical work, Census	25,000	25,000	21,250	13,928.44
Special deposit accounts, Patent Office				86,215.68
Unearned fees, Patent Office	30,000	30,000	25,000	25,012.65
Working fund				*280.74
Total, Department of Commerce	67,500	67,830	66,470	*446,278.84
DEPARTMENT OF THE INTERIOR				
Reclamation, contributed funds	75,500	73,100	298,262	292,062.18
Miscellaneous trust funds of Indian tribes, etc.	5,773,221	5,727,837	5,658,794	4,677,682.53
Special deposit accounts, Bureau of Indian Affairs				*11,602.38
Indian moneys, proceeds of labor, agencies, schools, etc.	492,000	492,000	791,202	301,038.18

* Excess of credits, deduct.

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 3B—Continued

B. TRUST ACCOUNTS—Continued

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941: Appropriations	Fiscal year 1941: Expenditures
DEPARTMENT OF THE INTERIOR—continued				
National Park Service, donations				
Preservation, birthplace of Abraham Lincoln	$30,000	$31,000	$37,703	$15,035.[illegible]
Funds contributed for improvement of roads, bridges, and trails, Alaska	2,000	2,000	2,169	173.[illegible]
Expenses, public survey work	80,000	100,000	168,887	222,[illegible]
Townsite funds, Alaska town sites	10,000	10,000	9,318	12,844.97
National park trust fund	4,000	2,000	1,468	[illegible]
Special deposit accounts, miscellaneous, unit	15,100	15,100	2,790	1,[illegible]
Contributions, grazing districts				[illegible]
Refund of deposits, unearned fees from public lands	400,000	400,000	122,308	107,[illegible]
Unearned proceeds, lands, etc.	700	800	900	[illegible]
Expenses, sale of furs, Fish and Wildlife Service	100,000	101,000	90,888	93,517.[illegible]
Fur and fur-seal industries, Pribilof Islands	300	500	400	472.[illegible]
Jefferson National Expansion Memorial, construction	103,000	102,806	176,306	73,851.22
Fish and Wildlife Service, contributed funds				690,277.43
	19,200	19,200	25,[illegible]	3,024.[illegible]
Total, Department of the Interior	6,[illegible]	6,793,277	8,[illegible]	7,[illegible]
DEPARTMENT OF JUSTICE				
Funds of Federal prisoners	820,000	820,000	865,127	818,[illegible]
Fees and other collections, United States marshals	275,000	275,000	213,[illegible]	285,[illegible]
Commissary funds, Federal prisons	325,000	325,000	300,[illegible]	234,[illegible]
Special deposit account				72,[illegible]
Working fund, office of the Attorney General				179.[illegible]
Special deposit account, Immigration and Naturalization Service				31,[illegible]
Alien property fund, Alien Property Custodian, special deposit account				[illegible]
Unearned naturalization fees				[illegible]
Supplies, materials, etc., Alien Property Bureau	45,000	45,000	45,000	18,477.[illegible]
Unearned immigration (head tax)				[illegible]
Disposition of deposits of aliens who become public charges	7,000	3,000	3,000	3,[illegible]
Return to original alien of monies ...	25,000	25,000	45,000	[illegible]
Refund of deposits ...	5,000	5,000	500	1,[illegible]
	100,000	100,000	20,000	39,742.[illegible]
Total, Department of Justice	1,[illegible]	1,[illegible]	1,[illegible]	[illegible]
NAVY DEPARTMENT				
Pay of the Navy, deposit fund	911,[illegible]	917,[illegible]	917,[illegible]	283,[illegible]
Pay of the Marine Corps, deposit fund	225,000	215,000	215,[illegible]	170,[illegible]
Navy fines and forfeitures	300,000	302,000	333,[illegible]	18,[illegible]
Naval Home fund	2,[illegible]	1,[illegible]	807,[illegible]	1,[illegible]
[redacted]	355,000	355,000	393,[illegible]	356,[illegible]
Bequest of Isidor F. Wolfe ... United States Naval Academy	2,000	1,000	100,000	2,[illegible]
United States Naval Academy, museum fund				18.[illegible]
Naval Reservation, Olongapo, civic fund	30,000	32,000	35,[illegible]	53,[illegible]
Special deposit accounts				[illegible]
Total, Navy Department	4,[illegible]	3,[illegible]	1,[illegible]	2,[illegible]
POST OFFICE DEPARTMENT				
Special deposit account payable from Treasury				513.[illegible]
DEPARTMENT OF STATE				
Foreign Service retirement and disability fund	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Miscellaneous trust accounts	1,[illegible]	1,[illegible]	1,[illegible]	898,[illegible]
Special deposit accounts				1,[illegible]
Total, State Department	2,[illegible]	2,[illegible]	2,[illegible]	798,[illegible]
TREASURY DEPARTMENT				
Philippine trust fund (import duties)			7,[illegible]	[illegible]
Unclaimed money of individuals whose whereabouts are known			28	4,[illegible]
Philippine trust fund (Customs duties)	10,000	10,000	11,[illegible]	9,[illegible]
Philippine trust fund (customs duties)				[illegible]
Payment of proceeds of Government bonds, interest coupons, etc., found	500	500	500	[illegible]
Special deposit account, Bureau of Customs				[illegible]
Philippine trust fund (internal revenue)				[illegible]
Philippine trust fund, processing tax (internal revenue)	19,[illegible]	19,[illegible]	19,[illegible]	21,[illegible]

* Excess of credits, deduct.

TABLE No. 2—Continued

Permanent appropriations included in Statement No. 3B—Continued

B. TRUST ACCOUNTS—Continued

Agency	Estimates of appropriations, 1943	Appropriations, 1942	Fiscal year 1941: Appropriations	Fiscal year 1941: Expenditures
TREASURY DEPARTMENT—continued				
Return of proceeds of undelivered Liberty bonds belonging to subscribers whose whereabouts are unknown	$1,000	$1,000	$960	
Poverty loan trust fund (internal revenue)	2,900	2,900	2,917	$1,[illegible]
Special deposit account, Bureau of Internal Revenue				*4,[illegible]
Expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended, Puerto Rico	27,[illegible]	28,773	28,773	27,[illegible]
Return of proceeds of assets of Liberty Loan associations of banks and trust companies of New York				817.[illegible]
Return of miscellaneous and excess collections			54	10.[illegible]
Outstanding liabilities				*2,[illegible]
Special deposit accounts				*571,[illegible]
Total, Treasury Department	19,[illegible]	19,[illegible]	19,[illegible]	12,[illegible]
WAR DEPARTMENT				
Pay of the Army, deposit fund	2,000,000	2,000,000	1,[illegible]	1,[illegible]
Estates of deceased Regular Army Reserves	800	800	82	[illegible]
[redacted]	75,000	75,000	82,[illegible]	47,[illegible]
[redacted]	300	300	741	[illegible]
Army allotments				*[illegible]
Unclaimed moneys of individuals whose whereabouts are known	50	45	45	[illegible]
Effects of mentally incompetent soldiers	12,000	12,000	21,[illegible]	8,[illegible]
Bequest of William F. Edgar, museum and library				15.[illegible]
Return of proceeds of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown				[illegible]
Funds contributed for improvement of rivers and harbors	37,500	50,000	272,[illegible]	153,[illegible]
Funds advanced for flood control, rivers and harbors		2,[illegible]	97,[illegible]	[illegible]
Funds contributed for flood control, general	50,000	100,000	4,[illegible]	2,[illegible]
Funds advanced for improvement of rivers and harbors			217,[illegible]	10,[illegible]
Funds contributed for sewerage system, Fort Monroe, Va	15,000	15,000	15,[illegible]	20,[illegible]
Special deposit accounts				7,[illegible]
Bequest of Maj. Gen. Fred C. Ainsworth, library, Walter Reed General Hospital	279	279	279	267.[illegible]
Total, War Department	2,[illegible]	4,[illegible]	6,[illegible]	4,[illegible]
DISTRICT OF COLUMBIA				
Teachers' retirement fund deductions	500,000	500,000	501,[illegible]	416,[illegible]
Miscellaneous trust-fund deposits	850,000	870,000	828,[illegible]	911,[illegible]
Washington redemption fund	425,000	425,000	476,[illegible]	495,[illegible]
Funds not otherwise classified	9,000	9,000	9,[illegible]	8,[illegible]
Inmates' funds, workhouse and reformatory	90,000	90,000	84,[illegible]	90,[illegible]
Total, District of Columbia	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Unclassified items				*[illegible]
Unemployment trust fund	1,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]
Federal old-age and survivors insurance trust fund	1,[illegible]	[illegible]	717,[illegible]	786,[illegible]
Railroad retirement account	[illegible]	[illegible]	128,[illegible]	113,[illegible]
Total permanent, trust accounts	4,[illegible]	3,[illegible]	4,[illegible]	2,[illegible]

* Excess of credits, deduct.

Table No. 3

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941

[illegible]

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
LEGISLATIVE				
Library buildings and grounds	Library building equipped with bookstacks		16,300	50,443.51
Capitol Building and grounds	Reconstruction of roofs and skylights, House and Senate wings, U. S. Capitol	450,000	17,600	77,571.51
Total, legislative		450,000	33,900	128,014.[illegible]
INDEPENDENT ESTABLISHMENTS				
Federal Communications Commission:				
[illegible]	[illegible]		[illegible]	78,226.[illegible]
Emergency fund for the President, national defense	Buildings		50,400	3,006.[illegible]
Total, Federal Communications Commission			1[illegible]	82,[illegible]
Federal Security Agency:				
Public Health Service:				
[illegible] (P. W. A.)	[illegible]		[illegible]	271,[illegible]
[illegible]	[illegible]			[illegible]
St. Elizabeths Hospital	[illegible]			[illegible]
Do	[illegible]	[illegible]	[illegible]	211,[illegible]
Freedmen's Hospital, emergency expenditures (P. W. A.)	[illegible]		[illegible]	
Howard University, emergency construction (P. W. A.), [illegible]	[illegible]		5,000	281,[illegible]
Howard University, emergency expenditures (P. W. A.), [illegible]	[illegible]		8,000	8,[illegible]
[illegible]	[illegible]		14,000	[illegible]
Total, Federal Security Agency		220,000	[illegible]	[illegible]
Federal Works Agency:				
Office of the Administrator:				
National defense housing	[illegible]	255,000,000	[illegible]	41,[illegible]
Community facilities (defense public works)	[illegible]	1[illegible]	1[illegible]	
Total, Office of the Administrator		4[illegible]	4[illegible]	41,[illegible]
Public Buildings Administration:				
[illegible]	Sites and buildings			
[illegible]	do		73,000	[illegible]
[illegible]		4,000,000	16,000,000	31,[illegible]
Acquisition of property in District of Columbia	Sites			
[illegible] Washington, D. C.	[illegible]		700,000	1[illegible]
[illegible]			[illegible]	
[illegible]	Building			
[illegible]	Additional land and building			[illegible]
[illegible]	Site and building		[illegible]	[illegible]
[illegible]	do	1[illegible]	[illegible]	1[illegible]
[illegible]	[illegible]			[illegible]
Post Office, Washington, D. C.	[illegible]			[illegible]
[illegible]	do			[illegible]
[illegible]	Additional [illegible]		[illegible]	[illegible]
[illegible]	Additional [illegible]		[illegible]	[illegible]
General Accounting Office Building, Washington, D. C.	[illegible]		[illegible]	1,[illegible]
War Department building		4,000,000	1,[illegible]	[illegible]
[illegible]	Sites and buildings			
[illegible]	Site and buildings	[illegible]	1,000,000	[illegible]
Social Security Board and Railroad Retirement Board buildings	Site and building	[illegible]	[illegible]	1,[illegible]
[illegible] Federal Office Building, Washington, D. C.	do		[illegible]	[illegible]
[illegible] National Archives Building	[illegible]		7[illegible]	[illegible]
[illegible] Washington, D. C.	Building	[illegible]	[illegible]	[illegible]
Army Medical Library and Museum	Construction of building		2,[illegible]	[illegible]
General office buildings	Site and buildings	[illegible]		
		[illegible]	15,000,000	

[illegible]

Table No. 3—Continued

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
INDEPENDENT ESTABLISHMENTS—Continued				
Federal Works Agency—Continued.				
Public Buildings Administration—Continued.				
New Interior Building, Secretary's Office, emergency expenditures (N. I. R.).	Site and building		84,000	[illegible]
Emergency construction of public buildings (act June 19, 1934).	Sites and buildings		[illegible]	[illegible]
N. I. R., P. W. A. allotment to Public Buildings Administration.	do		[illegible]	1,[illegible]
P. W. A. allotment to Public Buildings Administration.	do		[illegible]	[illegible]
[illegible] Archives Building, emergency expenditures (P. W. A.).	[illegible]		[illegible]	[illegible]
New Interior Building, emergency expenditures (P. W. A.).	Site and building		[illegible]	1,[illegible]
Public buildings, Treasury, Procurement Division (N. I. R.).	Sites and buildings		[illegible]	[illegible]
Working fund, public buildings	Preparation of plans for construction, etc.		[illegible]	[illegible]
Total, Public Buildings Administration		[illegible]	47,[illegible]	[illegible]
Public Roads Administration:				
Federal-aid highway system	Highway construction	[illegible]	[illegible]	[illegible]
Federal-aid secondary or feeder roads	do	[illegible]	[illegible]	17,[illegible]
Elimination of grade crossings	Elimination of grade crossings	[illegible]	[illegible]	[illegible]
Public-lands highways	Highway construction	[illegible]	1,[illegible]	1,[illegible]
Cooperative construction of rural post roads	do		[illegible]	[illegible]
Mount Vernon Memorial Highway	do	[illegible]		
Access roads (national defense)	do	[illegible]	[illegible]	
Flight strips (national defense)	do	2,[illegible]	[illegible]	
Flood relief, Missouri, Mississippi, Louisiana, and Arkansas, for restoration of roads and bridges.	do		[illegible]	[illegible]
Flood relief, Vermont, New Hampshire, and Kentucky, for restoration of roads and bridges.	do			[illegible]
National Industrial Recovery, highway funds, act of June 16, 1933.	*Highway construction*		[illegible]	[illegible]
National Industrial Recovery, highway funds, acts of June 19, 1934, and April 8, 1935.	do		[illegible]	[illegible]
Highway grade-crossing elimination, etc., emergency relief (act April 8, 1935).	*Highway construction and elimination of grade crossings*	[illegible]	[illegible]	[illegible]
National Industrial Recovery, [illegible], highways.	*Highway construction*			[illegible]
Public Works Administration (allotment to Public Roads Administration).	*Sites and buildings*		[illegible]	[illegible]
National Industrial Recovery, Public Works Administration (allotment to Federal Works Agency, Public Roads Administration), 1933-41.	*Buildings*		[illegible]	
Total, Public Roads Administration		[illegible]	[illegible]	[illegible]
Public Works Administration	Grants and loans for construction projects	[illegible]	[illegible]	[illegible]
Total, Federal Works Agency		[illegible]	[illegible]	[illegible]
National Advisory Committee for Aeronautics	Power plant, Langley Field, Va.		[illegible]	[illegible]
Do	Wind tunnels		[illegible]	[illegible]
Do	Construction and equipment, Langley Field, Va.		2,[illegible]	1,[illegible]
Do	Ames Aeronautical Laboratory	[illegible]	1,[illegible]	[illegible]
Do	Aircraft Engine Research Laboratory	[illegible]	1,[illegible]	[illegible]
Total		12,[illegible]	[illegible]	[illegible]
Smithsonian Institution, general expenses	[illegible]			[illegible]
Do	[illegible]			[illegible]
Tennessee Valley Authority fund	Construction of dams, [illegible]	[illegible]	[illegible]	[illegible]
Thomas Jefferson Memorial Commission	Construction of memorial		[illegible]	1,[illegible]
U. S. Maritime Commission:				
Construction fund, U. S. Maritime Commission, act of June 29, 1936, revolving fund.	[illegible]	1,[illegible]	[illegible]	[illegible]
Do	Shipways	[illegible]	[illegible]	
Emergency ship construction fund, U. S. Maritime Commission.	do		[illegible]	[illegible]
Total, U. S. Maritime Commission		[illegible]	[illegible]	[illegible]

[1] For detail see Tennessee Valley Authority, Annual Budget, pp. [illegible]

TABLE No. 3—Continued

Summary of estimated expenditures for public works, fiscal years, 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
INDEPENDENT ESTABLISHMENTS—Continued				
Veterans' Administration:				
Hospital and domiciliary facilities and services	Hospitals, homes and other buildings for the care of veterans	$4,500,000	$5,[illegible]	$7,[illegible]
Emergency relief, Federal construction projects	*Hospitals, homes and other buildings for the care of veterans*		[illegible]	[illegible]
Emergency relief, Federal nonconstruction projects	do		[illegible]	[illegible]
Emergency relief, administrative expenses	do		[illegible]	[illegible]
Construction and improvement of buildings, etc., (emergency relief)	do		[illegible]	[illegible]
Public Works Administration, act of 1938	do		[illegible]	[illegible]
Total, Veterans' Administration		4,500,000	[illegible]	[illegible]
DEPARTMENT OF AGRICULTURE				
Salaries and expenses, Office of Experiment Stations	Laboratory building wing, garage, and repairs to farm and laboratory buildings, greenhouses, station residences, and roads	12,000	[illegible]	[illegible]
Special Research Fund, Department of Agriculture	Research laboratories and facilities for research (including purchase of land) in major agricultural regions of the United States	[illegible]	[illegible]	[illegible]
Salaries and expenses, Bureau of Animal Industry	Farm and laboratory buildings	[illegible]	[illegible]	[illegible]
Salaries and expenses, Bureau of Dairy Industry	Dairy farm buildings, laboratories, fences, sheds, water, and sewer systems	[illegible]	[illegible]	[illegible]
Salaries and expenses, Bureau of Plant Industry	Farm buildings, greenhouses, shop buildings, garages, fences, etc.	[illegible]	[illegible]	[illegible]
Removal and reestablishment of Arlington Farm, Va.	Purchase of land (farm land and building site), roads, culverts, bridges, drainage, landscaping, greenhouses and headhouses, service buildings, laboratory-office buildings, electric, sewer, heating and water supply systems	[illegible]	[illegible]	[illegible]
Do	Headhouse and greenhouses			
Rubber investigations	Laboratories, farm buildings, temporary dwellings, roadways, fences, etc.		[illegible]	[illegible]
Salaries and expenses, Forest Service	Roads and trails, telephone lines, firebreaks, landing fields, lookout structures, dwellings, barns, latrines, fences, stock driveways and bridges, water development, public camp grounds, windbreaks, office and laboratory buildings	[illegible]	[illegible]	[illegible]
Roads and trails for States, national-forests fund (special account)	Roads and trails			
Forest roads and trails	do	[illegible]	[illegible]	[illegible]
Salaries and expenses, Bureau of Agricultural Economics	Weighstations	[illegible]	[illegible]	[illegible]
Emergency Relief Appropriation Act, 1940-41 (Forest Service)	Roads and trails, firebreaks, stock driveways, water development, public camp grounds, lookout structures, fences, dwellings		[illegible]	[illegible]
Salaries and expenses, Bureau of Agricultural Chemistry and Engineering	Garages, water systems, fire-fighting systems, general repairs to buildings	[illegible]	[illegible]	[illegible]
Conservation and use of agricultural land resources (test plots and markets for farm commodities, regional laboratories)	Regional research laboratories	[illegible]	[illegible]	[illegible]
Salaries and expenses, Bureau of Entomology and Plant Quarantine	Portable greenhouses, field stations, field laboratories, insectaries, garages, and quarantine	[illegible]	[illegible]	[illegible]
Public Works Administration Appropriation Act of 1938 (Bureau of Entomology and Plant Quarantine)	*Construction of a plant and poultry receiving station*			[illegible]
Salaries and expenses, Soil Conservation Service	For construction and repair of experimental and research laboratories and necessary incidental buildings, including greenhouses, storage cellars, barns, sheds, greenhouses, etc.	[illegible]	[illegible]	[illegible]
Land utilization and retirement of submarginal land (title III, Bankhead-Jones Farm Tenant Act) (Soil Conservation Service)	For construction of miscellaneous facilities for work centers, of caretakers' quarters, and of stock watering facilities, etc., in the improvement of lands	[illegible]	[illegible]	[illegible]
Emergency Relief Appropriation Act, 1941 (Soil Conservation Service)	*For construction of miscellaneous buildings for work centers, of caretakers' quarters, and of fencing and stock-watering facilities, etc., in the improvement of lands*			[illegible]
Emergency Relief Appropriation Act, 1939 (Soil Conservation Service)	*For construction and repair of miscellaneous buildings and equipment sheds, roads, dams, fences, etc., in the improvement of lands*			[illegible]
Public Works Administration Appropriation Act of 1938 (Soil Conservation Service)	*For construction of miscellaneous buildings, roads, dams, etc.*			[illegible]
National Industrial Recovery, Public Works Administration (Soil Conservation Service), 1933-37	*For clearing of reservoir sites and construction of dams, farm roads, bridges, and appurtenances in the conservation and development of land*		[illegible]	[illegible]
Beltsville Research Center	Construction and improvement of roads			
Public Works Administration Appropriation Acts of 1938-41 (Beltsville Research Center)	*Laboratory buildings, barns, roads, farm structures, fencing, greenhouses, heating plants, wells, and water treatment*	[illegible]	[illegible]	[illegible]
Public Works Administration Appropriation Acts of 1938-41 (Office of the Secretary)	*Film-storage vaults*		[illegible]	[illegible]
Emergency Relief Appropriation Acts, 1938-41 (Beltsville Research Center)	*Laboratory buildings, barns, roads, farm structures, fencing, greenhouses, heating plants, wells, and water treatment, warehouse and film-storage vault, etc.*		[illegible]	[illegible]
Total, Department of Agriculture		[illegible]	14,7[illegible]	18,7[illegible]

TABLE No. 3—Continued

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF COMMERCE				
Coast and Geodetic Survey:				
Field expenses, magnetic and seismological work	Construction of new observatory building		[illegible]	[illegible]
Do	Construction of seismograph station vaults	[illegible]		
Coastal surveys	Construction of tide stations	1,500	[illegible]	
National Bureau of Standards:				
Electrical building and equipment	Building and equipment		[illegible]	[illegible]
Emergency optical glass plant building	do		[illegible]	[illegible]
Station for broadcasting standard frequencies	do		[illegible]	
Materials testing laboratory and equipment	do		[illegible]	
Office of Administrator of Civil Aeronautics:				
Establishment of air-navigation facilities	Construction of airways and stations and installation of equipment	[illegible]	[illegible]	[illegible]
Development of landing areas for national defense	Construction, improvement, and repair of public airports for defense purposes	[illegible]	[illegible]	[illegible]
Construction of hangars, Washington National Airport	Construction of hangars and necessary appurtenances		[illegible]	[illegible]
Establishment of air-navigation facilities, emergency expenditures (P. W. A.)	*Construction of Washington National Airport*		[illegible]	[illegible]
Establishment of air-navigation facilities, emergency expenditures (N. I. R.)	do		[illegible]	[illegible]
Weather Bureau Building, Washington, D. C.	Construction of building		[illegible]	[illegible]
Total, Department of Commerce		[illegible]	[illegible]	[illegible]
DEPARTMENT OF THE INTERIOR				
Bonneville Power Administration	Construction of transmission lines, etc.	[illegible]	[illegible]	[illegible]
Range improvements under grazing districts	Fences, pens, water holes, dams, etc.	[illegible]	[illegible]	[illegible]
Range improvements outside of grazing districts	do	[illegible]	[illegible]	[illegible]
Construction, etc., irrigation systems	Irrigation and water development work on Indian irrigation projects	[illegible]	[illegible]	[illegible]
Roads, Indian reservations	Roads and bridges	[illegible]	[illegible]	[illegible]
Construction, etc., buildings and utilities, Indian Service	Construction of hospitals, schools, heat, water and sewer systems, quarters for employees, etc.	[illegible]	[illegible]	[illegible]
Construction, etc., public school facilities, Indian Service	Construction, extension, equipment, and improvements of public school facilities	[illegible]	[illegible]	
Construction, etc., buildings and utilities, Indian Service, emergency expenditures (P. W. A.)	*Construction of hospitals, schools, heat, water and sewer systems, quarters for employees, etc.*		[illegible]	[illegible]
Construction, etc., irrigation systems, emergency expenditures (P. W. A.)	*Irrigation and water development on Indian irrigation projects*		[illegible]	[illegible]
Bureau of Reclamation, emergency expenditures (E. R. A.)	*Dams, reservoirs, irrigation canals and laterals, drains, pumping and power plants*		[illegible]	[illegible]
Bureau of Reclamation, emergency expenditures (N. I. R.)	do		[illegible]	[illegible]
Bureau of Reclamation, emergency expenditures (P. W. A.)	do		[illegible]	[illegible]
Reclamation projects (General Public Works Program, Reclamation fund)	Dams, reservoirs, irrigation canals and laterals, drains, pumping and power plants	[illegible]	[illegible]	[illegible]
Reclamation projects (General Public Works Program, general fund)	do	[illegible]	[illegible]	[illegible]
Boulder Canyon project, emergency expenditures (N. I. R.)	*Boulder Dam, power plant and incidental works*			[illegible]
Boulder Canyon project (General Public Works Program)	Boulder Dam, power plant and incidental works	[illegible]	[illegible]	[illegible]
All-American Canal, emergency expenditures (N. I. R.)	*All-American Canal and appurtenant works*			[illegible]
All-American Canal, emergency expenditures (E. R. A.)	do		[illegible]	[illegible]
All-American Canal, emergency expenditures (P. W. A.)	do			[illegible]
All-American Canal (General Public Works Program)	All-American Canal and appurtenant works	[illegible]	[illegible]	[illegible]
Water conservation and utility projects	Water conservation projects	[illegible]	[illegible]	[illegible]
Valley Gravity Canal and storage project, Texas	Appurtenant works, etc.		[illegible]	
Colorado River conservation projects	Flood, levee and levee system, protection of project works, etc.	[illegible]	[illegible]	[illegible]
Grazing stations	Construction of new grazing stations, and the repair of old grazing stations	[illegible]	[illegible]	[illegible]
Operating rescue cars and stations and investigation of accidents	Installation of natural-gas line		[illegible]	
Mineral mining investigations	Construction and equipment of pilot plants		[illegible]	
Electro-furnace laboratory building, Norris, Tenn.	Erection and equipment of electric furnace experimental laboratory		[illegible]	
Investigation of domestic sources of mineral supply (national defense)	Drilling of mineral deposits	[illegible]	[illegible]	[illegible]
Investigation of raw material resources for western steel production (national defense)	do	[illegible]	[illegible]	
Helium plants and investigations (national defense)	Construction and equipment of helium plant		[illegible]	
Construction and equipment of helium plants (national defense)	do		[illegible]	

* Excess of credits, deduct.

TABLE No. 3—Continued

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF THE INTERIOR—Continued				
Manganese beneficiation pilot plants and research (national defense).	Construction and equipment of pilot plants	$150,000		
Production of alumina from low-grade bauxite and alunite (national defense).	do		$88,000	
Investigation of bauxite and aluminum and aluminum clay deposits.	Drilling of mineral deposits	242,000	228,000	
Bryce Canyon National Park	Construction of sanitary station and water and sewer line [illegible]			
National monuments	[illegible]			$2,[illegible]
[illegible] National Monument of America	Improvements to roads, Joshua Tree National Monument	1,700	3,000	
[illegible] National Memorial Commission	Development and improvement of area		2,000	
National military parks, battlefields, monuments, and cemeteries.	Memorial to [illegible]		25,000	3,[illegible]
[illegible]	Construction of [illegible] building, Kings Mountain National Military Park		5,000	[illegible]
Appomattox Court House National Historical Monument, Virginia.	Development and improvement of area	20,000	20,000	[illegible]
[illegible] National Memorial Commission and [illegible] National Monument.	do			[illegible]
[illegible] National [illegible] Park				1,[illegible]
Boulder Dam National Recreational Area	Construction of administration-museum building			
Salaries and expenses, National Capital Parks	Lighting facilities for [illegible] field		10,000	[illegible]
Development of grounds, Thomas Jefferson Memorial	[illegible]			[illegible]
	Landscaping, improvement of roads and grounds, and [illegible]	5,000	11,[illegible]	
Emergency relief, Interior, National Park Service, Federal construction projects.	Construction of trails, dams, park structures and campground development.		220,000	[illegible]
National Park Service, emergency expenditures (National Industrial Recovery).	*Buildings, water, sewer, telephone, electric systems, campground development, and [illegible] in the District of Columbia, etc.*		[illegible]	[illegible]
National Park Service, emergency expenditures (Public Works Administration).	do		275,000	[illegible]
Public Works Administration Act of 1938 (allotment to Interior, National Park Service).	*Enlargement, extension, or remodeling of existing Federal plants, facilities, or [illegible].*		[illegible]	[illegible]
Roads and trails, national parks, emergency expenditures (National Industrial Recovery).	*Roads and trails, inclusive of necessary bridges*		11,[illegible]	[illegible]
Public Works Administration, act of 1938 (allotment to Interior, National Park Service, roads and trails).	*Enlargement, extension, or remodeling of existing facilities*		8,000	1,770.[illegible]
Roads and trails, national parks, emergency construction act of June 19, 1934.	*Roads and trails, inclusive of necessary bridges*			[illegible]
Roads and trails, National Park Service	Construction, reconstruction, and improvement of roads and trails, inclusive of necessary bridges.		5,000	12,[illegible]
Blue Ridge, Natchez Trace, and George Washington Memorial Parkways.	Construction of parkways	1,000,000	4,000,000	5,[illegible]
Physical improvements	Construction, repair, or rehabilitation of buildings and utilities	1,500,000	8,000,000	4,[illegible]
Salaries and expenses, Fish and Wildlife Service	Construction of headquarters and service buildings, cabins, wells, water-supply systems, water-control structures, fences, fish screens, roads, trails, fences, and repairs to buildings, roads, and water-control structures.	115,000	300,000	[illegible]
		75,000	200,000	[illegible]
Diversion dam, Sandy River, Oreg.	Construction of dam			
Migratory bird conservation fund	Construction of headquarters and service buildings, cabins, wells, water-supply systems, water-control structures, towers, telephone lines, roads, trails, fences and repairs to buildings, roads, and water-control structures.	50,000	110,000	[illegible]
Public Works Administration, act of 1938 (allotment to Interior, Fisheries).	*Repairs and improvements at biological stations*			12,710.[illegible]
National Industrial Recovery, Public Works Administration (allotment to Interior, Fish and Wildlife Service).	*Development of wildlife refuges, fish cultural and biological stations*			
Emergency relief, Interior, Fish and Wildlife Service, Federal construction projects (transfer from W. P. A.).	do		168,000	163,[illegible]
Territory of Alaska, contingent expenses	Repairs to Governor's mansion		100,000	[illegible]
Territory of Alaska, emergency expenditures	*Sewer installation, road and street improvements*	500	1,000	3,[illegible]
Alaska Road Commission, construction and maintenance of roads, bridges, and trails.	Construction of roads and wharf			[illegible]
Palmer-Richardson Road, Alaska (national defense)	Construction of highway	750,000	675,000	[illegible]
Alaska Railroad Fund, special fund	Construction and improvement of railroad roadway, buildings, stations, etc.	400,000	1,000,000	[illegible]
Government of the Virgin Islands	Improvements and alterations to buildings, highways, etc.	160,000	1,254,000	[illegible]
Government of the Virgin Islands, emergency expenditures (P. W. A.).	*Road construction, repairs to buildings and structures, rehabilitation of [illegible]*	8,000	8,000	[illegible]
Buildings for United States representatives in the Philippine Islands.	Buildings and equipment and improvement of sites		27,400	77,[illegible]
Puerto Rico Reconstruction Administration, emergency relief.	*Rural rehabilitation, housing, forestation, highways, roads and streets, public buildings, parks, schools, [illegible], and work relief projects.*		3,[illegible]	[illegible]
Total, Department of the Interior		128,[illegible]	162,714,[illegible]	125,[illegible]

TABLE No. 3—Continued

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF JUSTICE				
United States Penitentiary, McNeil Island, Wash., construction and repair.	For development of island area	$80,000	$60,000	$[illegible]
Buildings and equipment, penal institutions	Construction of new institutions	290,000	280,000	[illegible]
Construction of target range, Federal Bureau of Investigation.	For construction			[illegible]
National Training School for Boys, Washington, D. C.	For construction and equipment			[illegible]
Total, Department of Justice		370,000	340,000	797,[illegible]
NAVY DEPARTMENT				
Public works, Bureau of Yards and Docks	Shipbuilding facilities, miscellaneous storage facilities, buildings, grounds, drydocks, harbor and channel dredging, water-front structures, marine railways, power plant equipment, fire protection, miscellaneous distributing systems, streets, railroads, fuel storage plants, aviation fields and structures, radio stations, mooring facilities, weight-handling equipment, etc.	222,[illegible]	1,000,000,000	348,[illegible]
Emergency relief, Navy, Yards and Docks, Federal construction projects (transfer from W. P. A.).	*Construction and improvement of buildings, structures and facilities, etc., at navy yards, etc.*		3,790,000	[illegible]
National Industrial Recovery, Public Works Administration (allotment to Navy).	*Prevent pollution of Potomac River from raw sewage, intercepting sewer.*		[illegible]	[illegible]
Public Works Administration, act of 1938 (allotment to Navy, Yards and Docks).	*Enlargement, extension, or remodeling of existing plants or facilities.*		[illegible]	1,[illegible]
Emergency fund for the President, national defense housing (allotment to Navy).	Construction of defense housing units at various points		18,[illegible]	[illegible]
Emergency fund for the President, national defense housing (allotment to Navy for U. S. Maritime Commission).	Construction of defense housing units for the Maritime Commission at Pascagoula, Miss.		[illegible]	1,[illegible]
Emergency fund for the President, national defense housing (allotment to War, transfer to Navy).	Construction of housing units		142,000	
Emergency fund for the President, national defense housing, temporary shelter.	Construction of temporary shelters		[illegible]	
National defense housing, Office of the Administrator, Federal Works Agency (transfer to Navy).	Construction of low-cost housing units		4,[illegible]	1,[illegible]
Naval working fund	Construction of low-cost housing units (U. S. Housing Authority)		2,[illegible]	3,[illegible]
Naval emergency fund	For local and passive defense installations, etc.		14,[illegible]	[illegible]
Emergency fund for the President, War (allotment to Navy Department).	For the initiation of the installation of bases		1,[illegible]	
Emergency fund for the President, Navy (allotment to Navy).	do		40,[illegible]	4,[illegible]
Do	For mining on outlying bases		2,000,000	[illegible]
Emergency fund for the President, Navy (allotment to Navy Department).	Construction of a temporary bridge and approaches to furnish adequate access to shipbuilding establishments on Terminal Island.		400,000	
Coast Guard:				
General expenses, Coast Guard	Buildings, structures, etc.	500,000	675,000	[illegible]
Air station, Elizabeth City, N. C.	Air station buildings			[illegible]
Air station, San Francisco, Calif.	do		17,000	[illegible]
Site and construction, station, Act of June 29, 1936.	Station buildings	50,000	550,000	[illegible]
Construction of shore facilities	Air stations, radio stations, etc.	2,[illegible]	3,[illegible]	[illegible]
Establishing and improving aids to navigation	Stations, aids to navigation, etc.	2,[illegible]	2,000,000	
Special projects, vessels, and aids to navigation	do			[illegible]
Public Works Administration, Act of 1938 (allotment to Treasury, Coast Guard) (Navy).	*Stations, structures, etc.*		[illegible]	[illegible]
Public Works Administration, Act of 1938 (allotment to Treasury, Lighthouses) (Navy).	do		42,000	[illegible]
National Industrial Recovery, Treasury, Coast Guard (Navy).	do		1,000	[illegible]
National Industrial Recovery, Treasury, Lighthouses (Navy).	do		2,000	[illegible]
Total, Navy Department		231,[illegible]	1,[illegible]	412,[illegible]
DEPARTMENT OF STATE				
Foreign Service buildings fund	Acquisition by or construction of embassy, legation, and consular grounds and buildings, etc.	300,000	700,000	[illegible]

TABLE No. 3—Continued

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
DEPARTMENT OF STATE—Continued				
International Boundary Commission, United States and Mexico:				
Rio Grande rectification	Lands for right-of-way; structures; grade control; bridges	815,000	575,000	[illegible]
Lower Rio Grande flood control	Channel excavation and levee embankment; clearing and grubbing of floodway land; structures	1,000,000	1,280,000	[illegible]
Rio Grande canalization	Land for right-of-way; excavation and levee embankment; construction of canalization project	250,000	800,000	748,751.05
Fence construction, Arizona	Construction of fence			26,141.75
Fence construction, Cordova Island, Tex.	do		8,000	
Fence construction, international boundary	do	4,000	20,000	
Douglas-Agua Prieta sanitation project	Sewage-disposal plant	72,000		
Cooperation with American republics	Structures	10,000	6,000	
Total, Department of State		1,886,000	[illegible]	[illegible]
WAR DEPARTMENT				
Military activities				
Expediting production of supplies and equipment for national defense	Construction of buildings, etc.	[illegible]	[illegible]	[illegible]
Emergency funds for the President:				
National defense housing	Construction of homes and facilities for defense employees		3,500,000	[illegible]
Construction at military posts	Construction of barracks, etc.		1,000,000	[illegible]
Other	Plants, etc.		[illegible]	[illegible]
Construction of buildings, utilities, and appurtenances at military posts	Barracks, quarters, hospitals, technical, and other buildings	400,000,000	1,600,000,000	[illegible]
Construction of buildings, etc., at military posts, emergency expenditures (N. I. R.)	*Barracks, quarters, hospitals, technical, and other buildings*		50,000	[illegible]
Public buildings, parks, utilities, flood control, etc., emergency expenditures, emergency relief, and P. W. A. Act of 1938	do		800,000	[illegible]
Federal construction projects (W. P. A. transfer)	*Public buildings, parks, utilities, etc.*		15,000	[illegible]
Non-Federal construction projects (W. P. A. transfer)	do		50,000	[illegible]
Army Medical Library and Museum Building	Public building		125,000	
Acquisition of land	Building sites, etc.		7,500,000	[illegible]
Signal Service of the Army	Buildings, including appurtenances thereto	1,798,000	4,226,000	
Do	Roads	1,177,000	4,041,000	
Do	Land for military purposes	47,000	122,950	
[illegible], Republic of Panama	Construction of road		1,370,000	[illegible]
[illegible]	Rehabilitation of power plant	8,000	59,000	[illegible]
Seacoast defenses	Structures for military defense	25,000,000	[illegible]	[illegible]
National Guard	Construction, National Guard camps, target ranges, etc.	2,000,000	2,446,000	[illegible]
Total, military activities		[illegible]	[illegible]	[illegible]
Nonmilitary activities				
War Department Building	Office building and appurtenances	[illegible]	[illegible]	
Improvement of existing river and harbor works	Dredging channels, construction of breakwaters, jetties and other improvements of navigable waters	[illegible]	[illegible]	[illegible]
Improvement of Washington Channel, D. C.	do	[illegible]	72,000	[illegible]
National Industrial Recovery, War, Rivers and Harbors, 1933-37	*Dredging channels, construction of breakwaters, etc.*			[illegible]
Public Works Administration, allotment to War, Rivers and Harbors, 1933-39	do		2,000	[illegible]
Emergency relief, War, rivers and harbors, flood control, etc.	*Dredging channels, construction of breakwaters, jetties, and other improvement of navigable waters (including flood control)*			* [illegible]
Flood control, general	Building levees, revetments, reservoirs	[illegible]	90,000,000	[illegible]
Emergency relief, War, Corps of Engineers, public buildings, parks, utilities, flood control, etc. (transfer from W. P. A.)	*Construction of levees and other protection works and channels for flood protection*			[illegible]
Public Works Administration Act of 1938 (allotment to War, flood control)	*Raising and enlargement of existing [illegible]*			[illegible]
Flood control, Mississippi River and tributaries	Construction of levees, revetments and other flood control features	[illegible]	[illegible]	[illegible]
Emergency fund for flood control on tributaries of Mississippi River	Levees	[illegible]	[illegible]	[illegible]
Flood control, Sacramento River, Calif.	Dredging channels, building levees, bank protection, by-pass weirs	[illegible]	300,000	[illegible]
Power plant, Fort Peck Dam, Montana, construction	Electric power plant	[illegible]	2,000,000	[illegible]

* Excess of credits, deduct.

TABLE No. 3

Summary of estimated expenditures for public works, fiscal years 1943 and 1942, compared with actual expenditures for the fiscal year 1941—Continued

Appropriation title	Nature of construction	Estimated, 1943	Estimated, 1942	Actual, 1941
WAR DEPARTMENT—Continued				
Nonmilitary activities—Continued				
Power plant, Bonneville Dam, Columbia River, Oreg., construction	Electric power plant	[illegible]	[illegible]	[illegible]
Funds contributed and advanced for improvement of rivers and harbors	Dredging channels, constructing levees, etc.	[illegible]	[illegible]	[illegible]
Funds contributed and advanced for flood control, rivers and harbors	Building levees, reservoirs, diversion channels and [illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Construction of [illegible]	[illegible]	[illegible]	[illegible]
Flood control, Missouri River [illegible]	Dredging channels, building levees, bank protection, by-pass [illegible]		[illegible]	[illegible]
Alteration of bridges over navigable waters of the United States	Alteration of bridges			
Emergency relief, War, Corps of Engineers, flood control, and other conservation	*Construction of levees, etc., [illegible]*			* [illegible]
Emergency relief, War, Corps of Engineers, flood control, general	*Channels for flood protection*			* [illegible]
Total, nonmilitary activities		[illegible]	[illegible]	[illegible]
Total, War Department, exclusive of Panama Canal		[illegible]	[illegible]	[illegible]
Panama Canal, maintenance and operation	Improvements and betterments, and replacement of worn-out, obsolete, or excessively deteriorated facilities, such as quarters, fire stations, schools, warehouses, ferry, docks, etc.	[illegible]	[illegible]	[illegible]
Do	Construction of special protective works	[illegible]	[illegible]	[illegible]
Construction, additional locks	Improvement and enlargement of the capacity of the Panama Canal	[illegible]	[illegible]	[illegible]
Construction of Trans-Isthmian Highway, Canal Zone	Construction			[illegible]
Total, Panama Canal		[illegible]	[illegible]	[illegible]
Total, War Department, including Panama Canal		[illegible]	[illegible]	[illegible]
DISTRICT OF COLUMBIA				
Public works, general	Public-owned buildings, highways, water and sewer construction, [illegible]	[illegible]	[illegible]	[illegible]
Public works, emergency relief (W. P. A.)	*Sewers, highways, etc.*		[illegible]	[illegible]
Total, District of Columbia		[illegible]	[illegible]	[illegible]
Total, public works		[illegible]	[illegible]	[illegible]

Table No. 4

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive

[The expenditures on this statement include both general and emergency expenditures and are classified in every column according to the location on June 30, 1941, of activities and functions]

Agency	1941	1940	1939	1938	1937	1936	1935
SUMMARY							
Legislative establishment:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Judicial establishment:							
General and special	[illegible]	[illegible]	[illegible]				
Trust accounts	[illegible]	[illegible]	[illegible]				
Executive Office and independent establishments:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Public Works Program, general fund institutions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Agriculture:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of the Interior:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Labor:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Navy Department:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Post Office Department deficiency, paid from general revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of State:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Treasury Department:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department (including Panama Canal):							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia:							
United States share, general expenditures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Street construction (Public Works Advance Roads)							
Deposits from District of Columbia (revenues) (trust accounts)				[illegible]	[illegible]	[illegible]	[illegible]
Transactions in checking accounts of governmental agencies (net), etc.:	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commodity Credit Corporation, Reconstruction Finance Corporation funds, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Export-Import Bank of Washington, Reconstruction Finance Corporation funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rural Electrification Administration, Reconstruction Finance Corporation funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Reconstruction Finance Corporation, direct loans and expenditures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Housing Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Works Administration revolving fund, act June 21, 1938	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chargeable against increment on gold:							
Melting losses, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Federal Reserve Banks, sec. 13b, Federal Reserve Act, as amended							
For retirement of national bank notes			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unemployment trust fund:							
Investments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
Old-age reserve account:							
Investments and transfers (net)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
Benefit payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

* Excess of credits, deduct.

Table No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
SUMMARY—continued							
Railroad Retirement account:							
Investments	[illegible]	[illegible]	[illegible]	[illegible]			
Benefit payments	[illegible]	[illegible]	[illegible]	[illegible]			
Adjustment for disbursing officer's checks outstanding, general	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unclassified items:							
General and special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts (including adjustments to daily Treasury statement basis)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand total expenditures, general and special accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, trust accounts, increment on gold, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
LEGISLATIVE							
Senate	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
House of Representatives	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Legislative miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Architect of the Capitol	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Botanic Garden	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Library of Congress	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Government Printing Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
JUDICIAL							
Judicial establishment	[illegible]	[illegible]	[illegible]				
Trust accounts	[illegible]	[illegible]	[illegible]				
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS							
Executive Office of the President:							
Executive Office proper	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Budget	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Resources Planning Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Government Reports	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office for Emergency Management	[illegible]						
Emergency funds for the President	[illegible]						
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]						
Total, Executive Office of the President	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Defense aid (lend-lease)	[illegible]						
Advisory Committee on Allotments					[illegible]	[illegible]	
American Battle Monuments Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
American Negro Exposition	[illegible]						
Aviation Commission						[illegible]	[illegible]
Benjamin Harrison Memorial Commission		[illegible]					
Bituminous Coal Consumers' Counsel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

* Excess of credits, deduct.
* Excess of [illegible], deduct.
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible] Transferred from Office of the Secretary, Department of the Interior, [illegible]

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—continued							
Board of Tax Appeals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible] Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
California Pacific International Exposition	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Celebration of the Bicentennial of the birth of Patrick Henry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Census of Partial Employment, Unemployment, and Occupations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chicago World's Fair Centennial Celebration Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil Service Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commemoration of the admission of the State of Arkansas	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commission for the Commemoration of the Battles of Chickamauga, Lookout Mountain, Chattanooga, and Missionary Ridge	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coordinator for Industrial Cooperation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia Airport Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia-Virginia Boundary Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia Alley Dwelling Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employees' Compensation Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses, National Emergency Banking Act, Mar. 9, 1933	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Civil Works Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Communications Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Coordinator of Transportation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Emergency Relief Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Power Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Trade Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gallipolis [illegible] Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Accounting Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Anthony Wayne Memorial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
George Washington Bicentennial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Great Lakes Exposition	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Greater Texas and Pan American Exposition	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interstate Commerce Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maritime Labor Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mixed [illegible] Act of Oct. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Advisory Committee for Aeronautics (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Archives	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Capital Park and Planning Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Labor Relations Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Mediation Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Recovery Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Northwest Territory Celebration Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of the Adviser to the President on Foreign Trade	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico Reconstruction Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Protecting interests of United States in oil leases and oil lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico Hurricane Relief Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railroad Retirement Board, administrative expenses, investments, and annuity payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Securities and Exchange Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Selective Service System	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Smithsonian Institution	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tariff Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Temporary National Economic Committee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tennessee Valley Authority (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Texas Centennial Exposition	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Thomas Jefferson Memorial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States Commission for the Celebration of the Two-hundredth Anniversary of the Birth of Thomas Jefferson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[illegible] Includes [illegible] in 1935 expended by the Council of Personnel Administration.
[illegible] Formerly the Federal Radio Commission.
[illegible] Includes expenditures of the Federal Surplus Commodities Corporation prior to its transfer to the Department of Agriculture by the act of June 28, 1937.
[illegible] Formerly Board of Mediation.

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—continued							
U. S. Constitution Sesquicentennial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. [illegible] Exposition Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. [illegible] Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Golden Gate International Exposition Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Maritime Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Supreme Court Building Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. New York World's Fair Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Veterans' Administration (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Welfare and recreation fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Loan Agency:							
Office of the Administrator	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Electric Home and Farm Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Export-Import Bank of Washington	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Home Loan Bank Board	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Housing Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Reconstruction Finance Corporation:							
Disaster Loan Corporation, stock	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Loans and grants to States, municipalities, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Federal Loan Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Security Agency:							
Office of the Administrator	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
American Printing House for the Blind	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civilian Conservation Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Columbia Institution for the Deaf	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Food and Drug Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Freedmen's Hospital	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Howard University	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Youth Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Health Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social Security Board, administrative expenses and grants to States	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
St. Elizabeths Hospital	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Federal Security Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Works Agency:							
Office of the Administrator	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Buildings Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Roads Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[illegible] The amounts shown for the years 1935 and 1936 are those of the U. S. Shipping Board Bureau, whose functions were transferred to the U. S. Maritime Commission by the act of June 29, 1936. [illegible]
[illegible] Established under authority of Reorganization Act of 1939, Plan No. I, effective July 1, 1939.
[illegible]
[illegible] Established under authority of Reorganization Act of 1939, Reorganization Plan No. I, effective July 1, 1939.
[illegible] Transferred from Treasury Department by Reorganization Plan No. II, effective July 1, 1939.
[illegible] Transferred from Department of the Interior under authority of Reorganization Plan No. IV, effective June 30, 1940.
[illegible] Transferred from Department of Agriculture under authority of Reorganization Plan No. IV, effective June 30, 1940.
[illegible] Transferred from Department of the Interior under authority of Reorganization Plan No. IV, effective June 30, 1940.
[illegible]
[illegible] Transferred from Department of the Interior by Reorganization Plan No. I, effective July 1, 1939.
[illegible] Transferred from Treasury Department by Reorganization Plan No. I, effective July 1, 1939.
[illegible] Reorganization Plan No. I, effective July 1, 1939.
[illegible] Established under authority of Reorganization Act of 1939, Reorganization Plan No. I, effective July 1, 1939.
[illegible] Reorganization Plan No. I, effective July 1, 1939.
[illegible] Transferred from Department of Agriculture under authority of Reorganization Plan No. I, effective July 1, 1939.

Table No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
EXECUTIVE OFFICE AND INDEPENDENT ESTABLISHMENTS—continued							
Federal Works Agency—Continued.							
Public Works Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
U. S. Housing Authority	[illegible]	[illegible]	[illegible]	[illegible]			
Work Projects Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Miscellaneous	[illegible]	[illegible]					
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]				
Total, Federal Works Agency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other independent establishments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis					[illegible]	[illegible]	
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
GENERAL PUBLIC WORKS PROGRAM							
Independent offices:							
National Advisory Committee for Aeronautics	[illegible]						
Tennessee Valley Authority	[illegible]	[illegible]	[illegible]				
Veterans' Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Federal Security Agency:							
St. Elizabeths Hospital, buildings and grounds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Federal Works Agency:							
Public Buildings Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Public Roads Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Department of Agriculture:							
Forest roads and trails	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Department of Commerce:							
National Bureau of Standards, additional building and equipment	[illegible]	[illegible]	[illegible]				
Weather Bureau Building	[illegible]	[illegible]					
Office of Administrator of Civil Aeronautics	[illegible]						
Department of the Interior:							
Power distribution system, Bonneville project, Oreg.	[illegible]	[illegible]	[illegible]	[illegible]			
Bureau of Reclamation	[illegible]	[illegible]	[illegible]	[illegible]			
National Park Service, roads and parkways	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Bureau of Indian Affairs, irrigation systems, roads and buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Department of Justice:							
Buildings and equipment, penal institutions, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Department of State:							
International Boundary Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Foreign Service buildings fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
War Department (civil functions):							
Improvement of rivers and harbors	[illegible]	[illegible]					
Flood control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Power plant, Fort Peck Dam, Mont.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Power plant, Bonneville Dam, Columbia River, Oreg.	[illegible]	[illegible]					
Total, General Public Works Program	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

* Excess of credits, deduct.
[illegible] Includes administrative expenses, Public Works Administration, ... [illegible]
[illegible] Transferred from the Department of the Interior by authority of Reorganization Plan No. I, effective July 1, 1939.
[illegible] Includes administrative expenses, National Youth Administration.
[illegible] ... [illegible]
[illegible] Transferred from the Department of the Interior to Federal Security Agency under authority of Reorganization Plan No. IV, effective June 30, 1940.

Table No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
DEPARTMENT OF AGRICULTURE							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of the Solicitor	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Office of Information	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Library	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Experiment Stations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special research fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Extension Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Bureau of Agricultural Economics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Foreign Agricultural Relations	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]
Bureau of Animal Industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Dairy Industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Plant Industry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Forest Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Agricultural Chemistry and Engineering	[illegible]	[illegible]	[illegible]	[illegible]			
Bureau of Chemistry and Soils					[illegible]	[illegible]	[illegible]
Bureau of Entomology and Plant Quarantine	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Agricultural Engineering					[illegible]	[illegible]	[illegible]
Agricultural Marketing Service	[illegible]	[illegible]	[illegible]	[illegible]			
Bureau of Home Economics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of Grain Futures Act and Commodity Exchange Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commodity Credit Corporation	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Farm Mortgage Corporation	[illegible]						
Farm Credit Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rural Electrification Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Soil Conservation Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Conservation and use of agricultural land resources	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Farm Security Administration, including rehabilitation [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Farm Tenant Act	[illegible]	[illegible]	[illegible]	[illegible]			
Agricultural Adjustment Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous:							
Loans and relief in stricken agricultural areas	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wildlife refuges				[illegible]	[illegible]	[illegible]	
Forest roads and trails and forest highways (exclusive General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DEPARTMENT OF COMMERCE							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil Aeronautics Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Foreign and Domestic Commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Census	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Marine Inspection and Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Bureau of Standards	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coast and Geodetic Survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Employment Stabilization Office							[illegible]
Patent Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Weather Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[illegible] Includes [illegible] in 1937 and [illegible] in 1938 for [illegible], formerly carried under "Miscellaneous."
[illegible] Transferred to Department of Agriculture from independent status by Reorganization Plan No. I, effective July 1, 1939.
[illegible] Transferred from independent status by Reorganization Plan No. I, effective July 1, 1939.
[illegible] Transferred from independent status under authority of Reorganization Plan No. II, effective July 1, 1939.
[illegible] Transferred from independent status to Department of Commerce by authority of Reorganization Plan No. IV, effective June 30, 1940.
[illegible] Transferred from Department of Agriculture to Department of Commerce under authority of Reorganization Plan No. IV, effective June 30, 1940.

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
DEPARTMENT OF THE INTERIOR							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commission of Fine Arts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
George Rogers Clark Sesquicentennial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Perry's Victory Memorial Commission		[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
National Bituminous Coal Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Bonneville project	[illegible]	[illegible]	[illegible]	[illegible]			
War Minerals Relief Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
United States High Commissioner to Philippine Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
General Land Office	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Indian Affairs (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Reclamation (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fish and Wildlife Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Geological Survey	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Mines	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Park Service (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mount Rushmore National Memorial Commission	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Government in the Territories:							
Division of Territories and Island Possessions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Territory of Alaska, including Alaska Railroad, bridges, roads, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Territory of Hawaii	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Virgin Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Equatorial and South Sea Islands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
Puerto Rico Reconstruction Administration	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DEPARTMENT OF JUSTICE							
Office of the Attorney General:							
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent and miscellaneous expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Bureau of Investigation:							
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, national defense	[illegible]						
Salaries and expenses, Bureau of Prisons	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Immigration and Naturalization Service:							
Salaries and expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Protecting interests of the United States in customs matters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Enforcement of antitrust and kindred laws	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Veterans' insurance litigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and expenses, Lands Division	[illegible]	[illegible]	[illegible]	[illegible]			
Salaries and expenses of district attorneys	[illegible]	[illegible]	[illegible]				
Salaries and expenses of special attorneys	[illegible]	[illegible]	[illegible]				
Salaries, fees, and expenses of marshals	[illegible]	[illegible]	[illegible]				
Fees of witnesses	[illegible]	[illegible]	[illegible]				
Pay and expenses of bailiffs	[illegible]	[illegible]	[illegible]				
Prison industries fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.
b Transferred from War Department under authority of Reorganization Plan No. II, effective July 1, 1939.
c Includes expenditures for Bureau of Fisheries and Biological Survey consolidated under authority of Reorganization Plan No. III, effective June 30, 1940.
d Transferred from Department of Commerce, Executive Order No. [illegible], Feb. [illegible], 19[illegible].
e Transferred from [illegible] to Department of the Interior by authority of Reorganization Plan No. II, effective July 1, 1939.
f Transferred from Department of Labor by Reorganization Plan No. V, effective June 14, 1940.
g Expenditures included in judicial establishment under Department of Justice for the years 1935-36, inclusive.

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
DEPARTMENT OF JUSTICE—continued							
Penal and correctional institutions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous claims, judgments, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Judicial establishment				[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DEPARTMENT OF LABOR							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Labor Statistics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Children's Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Women's Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wage and Hour Division	[illegible]	[illegible]	[illegible]				
U. S. Housing Corporation					[illegible]	[illegible]	[illegible]
Labor boards						[illegible]	[illegible]
Bituminous Coal Labor Board				[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NAVY DEPARTMENT							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Navigation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ships	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Ordnance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Supplies and Accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Medicine and Surgery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Yards and Docks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Aeronautics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coast Guard	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Marine Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Alterations to naval vessels	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Replacement of naval vessels	[illegible]						
Naval emergency fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries, Navy Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contingent expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
POST OFFICE DEPARTMENT (SEE ALSO AGENCY ACCOUNT)							
Postal deficiency, paid from general revenues	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.
b Transferred out of Justice Department by act of Aug. 7, 1939.
c Includes expenditures formerly included under General Public Works Program.
d Transferred from Treasury Department by Executive Order [illegible] of Nov. 1, 1941. Includes expenditures for Lighthouse Service transferred to Treasury Department from Commerce Department by authority of Reorganization Plan No. II, effective July 1, 1939.

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
STATE DEPARTMENT							
Office of the Secretary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense	[illegible]						
Foreign intercourse:							
Foreign Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Foreign Service buildings fund (see also General Public Works Program)							[illegible]
Foreign Service retirement and disability appropriated fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
International commissions and bureaus, etc. (see also General Public Works Program)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous claims and judgments, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]						
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TREASURY DEPARTMENT							
Office of the Secretary:							
Salaries and expenses, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Emergency funds for the President, national defense	[illegible]						
Refugee relief	[illegible]						
Home Owners' Loan Corporation, capital funds							[illegible]
Subscriptions to capital stock, Federal home loan banks				[illegible]	[illegible]	[illegible]	[illegible]
Subscriptions to paid-in surplus, Federal land banks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subscriptions to capital stock, Federal land banks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Federal land banks, reduction in interest rates on mortgages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to Federal Farm Mortgage Corporation, reduction in interest rates on mortgages	[illegible]	[illegible]	[illegible]	[illegible]			
Refunds to States of taxes collected under title IX to Social Security Act				[illegible]			
Subscriptions to preferred shares, Federal savings and loan associations			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subscriptions to capital stock, Federal Deposit Insurance Corporation, act of June 16, 1933							[illegible]
Subscriptions to capital stock, U. S. Housing Authority				[illegible]			
Assistance for educational, professional, and clerical persons, internal-revenue-tax survey, emergency relief							
Administrative expenses (emergency relief acts)			[illegible]	[illegible]	[illegible]	[illegible]	
Old-age reserve account, Social Security Act	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Retirement of capital investment, Commodity Credit Corporation		[illegible]		[illegible]			
Division of Research and Statistics	[illegible]	[illegible]	[illegible]	[illegible]			
Office of General Counsel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Division of Personnel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief Clerk	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Custody of Treasury buildings	[illegible]	[illegible]	[illegible]	[illegible]			
Division of Printing	[illegible]	[illegible]	[illegible]				
Fiscal Service:				[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Public Debt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of the Treasurer of the United States	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
TREASURY DEPARTMENT—continued							
Bureau of Customs:							
Collecting the revenue from customs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds and drawbacks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of the Comptroller of the Currency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Internal Revenue:							
Collecting the internal revenue, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds of internal revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds of processing taxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and administrative expenses, U. S. Processing Tax Board of Review	[illegible]	[illegible]					
Bureau of Narcotics	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of Engraving and Printing	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Secret Service Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bureau of the Mint	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Procurement Division	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Federal Alcohol Administration	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Finance Corporation			[illegible]	[illegible]			
Miscellaneous:							
Settlement of war claims act of 1928	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public debt:							
Interest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Retirements	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WAR DEPARTMENT							
Military Establishment:							
Salaries and expenses, War Department proper	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expediting production of supplies and equipment for national defense	[illegible]						
Emergency-defense activities	[illegible]				[illegible]	[illegible]	[illegible]
General Staff Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Office of Chief of Staff, work-relief projects		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Army War College	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjutant General's Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Finance Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Quartermaster Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Signal Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Corps	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medical Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Corps of Engineers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ordnance Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chemical Warfare Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chief of Infantry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chief of Cavalry	[illegible]	[illegible]					
Armored Force	[illegible]						
Chief of Field Artillery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chief of Coast Artillery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Military Academy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
National Guard Bureau	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Organized Reserves	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Citizens' military training	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

a Excess of credits, deduct.

b Under authority of Reorganization Plan No. III, effective June 30, 1940, the Federal Alcohol Administration was abolished, and its functions were transferred to the Bureau of Internal Revenue. Expenditures for prior years also included for comparative purposes.

c [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

TABLE No. 4—Continued

Statement of expenditures under general heads, fiscal years 1935 to 1941, inclusive—Continued

Agency	1941	1940	1939	1938	1937	1936	1935
WAR DEPARTMENT—continued							
Military Establishment—Continued.							
National Board for Promotion of Rifle Practice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Claims, judgments, and miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal, military activities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, military activities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil functions:[a]							
Finance Department							
Quartermaster Corps							
Signal Corps (Washington-Alaska cable)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Corps of Engineers, maintenance of rivers and harbors, etc.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal, civil functions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, civil functions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, War Department, exclusive of Panama Canal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Panama Canal:							
Maintenance and operation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sanitation, Canal Zone	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Civil government	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Postal funds, Canal Zone	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Construction, additional facilities	[illegible]						
Construction of Trans-Isthmian Highway	[illegible]						
Special deposit accounts	[illegible]						
Repatriation of unemployed aliens	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payments to certain employees for injuries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Memorial to Maj. Gen. George W. Goethals		[illegible]		[illegible]			[illegible]
Subtotal, Panama Canal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Adjustment to daily Treasury statement basis	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, Panama Canal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, War Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Trust accounts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DISTRICT OF COLUMBIA							
General government	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Protection of life and property	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Health and sanitation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Highways	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public welfare	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Recreation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public-service enterprises	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Permanent appropriations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Investment of teachers' retirement fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtotal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less payments by Federal Government:							
United States share	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sewer construction (Public Works Administration)				[illegible]	[illegible]	[illegible]	[illegible]
Total, trust accounts, District of Columbia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* Excess of credits, deduct.
[a] Under authority of Reorganization Plan No. II, effective July 1, 1939, the Bureau of Insular Affairs of the War Department and its functions were transferred to the Department of the Interior to be consolidated with the Division of Territories and Island Possessions.

TABLE No. 5

Statement of balances of appropriations as of June 30, 1941 (exclusive of trust accounts), and of appropriations for the fiscal year 1942 (including permanent and indefinite appropriations), as of Nov. 1, 1941, reported by the Secretary of the Treasury

[This statement is included in the Budget only because of the requirements of the Budget and Accounting Act, 1921 [illegible] "immediately available."]

Department or agency	Balances of appropriations, June 30, 1941	Appropriations for fiscal year 1942, including permanent and indefinite appropriations[1]	Total available
Legislative establishment	[illegible]	[illegible]	[illegible]
Judiciary	[illegible]	[illegible]	[illegible]
Executive Office	[illegible]	[illegible]	[illegible]
Independent offices:			
Civil Service Commission	[illegible]	[illegible]	[illegible]
Employees' Compensation Commission	[illegible]	[illegible]	[illegible]
General Accounting Office	[illegible]	[illegible]	[illegible]
Interstate Commerce Commission	[illegible]	[illegible]	[illegible]
Securities and Exchange Commission	[illegible]	[illegible]	[illegible]
Selective Service System	[illegible]	[illegible]	[illegible]
National Advisory Committee for Aeronautics	[illegible]	[illegible]	[illegible]
Federal Loan Agency:			
Federal Home Loan Bank Board	[illegible]	[illegible]	[illegible]
Federal Housing Administration	[illegible]	[illegible]	[illegible]
Other	[illegible]		[illegible]
Federal Security Agency:			
Civilian Conservation Corps	[illegible]	[illegible]	[illegible]
Social Security Board	[illegible]	[illegible]	[illegible]
Office of Education	[illegible]	[illegible]	[illegible]
Public Health Service	[illegible]	[illegible]	[illegible]
National Youth Administration	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Federal Works Agency:			
Office of Administrator[2]	[illegible]	[illegible]	[illegible]
Public Buildings Administration	[illegible]	[illegible]	[illegible]
Public Roads Administration	[illegible]	[illegible]	[illegible]
Work Projects Administration	[illegible]	[illegible]	[illegible]
United States Housing Authority	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Railroad Retirement Board	[illegible]	[illegible]	[illegible]
Tennessee Valley Authority	[illegible]	[illegible]	[illegible]
United States Maritime Commission	[illegible]	[illegible]	[illegible]
Veterans' Administration	[illegible]	[illegible]	[illegible]
Other independent offices	[illegible]	[illegible]	[illegible]
Department of Agriculture	[illegible]	[illegible]	[illegible]
Department of Commerce:			
Civil Aeronautics Board	[illegible]	[illegible]	[illegible]
Office of Administrator of Civil Aeronautics	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]
Department of the Interior	[illegible]	[illegible]	[illegible]
Department of Justice	[illegible]	[illegible]	[illegible]
Department of Labor	[illegible]	[illegible]	[illegible]
Navy Department	[illegible]	[illegible]	[illegible]
Post Office Department, payable from general revenues	[illegible]	[illegible]	[illegible]
State Department	[illegible]	[illegible]	[illegible]
Treasury Department	[illegible]	[illegible]	[illegible]
War Department	[illegible]	[illegible]	[illegible]
Panama Canal	[illegible]	[illegible]	[illegible]
District of Columbia	[illegible]	[illegible]	[illegible]
Public debt, permanent appropriations:			
Sinking fund	[illegible]	[illegible]	[illegible]
Other public-debt redemptions, chargeable to ordinary receipts	[illegible]	[illegible]	[illegible]
Interest on the public debt	[illegible]	[illegible]	[illegible]
Total, exclusive of Postal Service, payable from postal revenues	[illegible]	[illegible]	[illegible]
Postal Service, payable from postal revenues		[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]

[1] Appropriations for fiscal year 1942, [illegible]
[2] Includes national defense housing.
[3] The total amount estimated for the fiscal year 1942.
[4] Exclusive of [illegible] estimated postal deficiency for the fiscal year 1942.

Table No. 6

Securities owned by the United States Government, June 30, 1941, and June 30, 1940

Agency	Authorizing act	June 30, 1941	June 30, 1940 [1]	Increase (+) or decrease (−)
Capital stock:				
Banks for cooperatives	June 16, 1933, as amended	[illegible]	[illegible]	[illegible]
Central Bank for Cooperatives	do	[illegible]	[illegible]	[illegible]
Commodity Credit Corporation	do	[illegible]	[illegible]	
Defense Homes Corporation	Jan. 22, 1932, as amended	[illegible]		[illegible]
Defense Plant Corporation	do	[illegible]		[illegible]
Defense Supplies Corporation	do	[illegible]		[illegible]
Disaster Loan Corporation	Feb. 11, 1937, as amended	[illegible]	[illegible]	
Electric Home and Farm Authority	June 16, 1933, as amended	[illegible]	[illegible]	
Export-Import Bank of Washington	do	[illegible]	[illegible]	[illegible]
Federal Crop Insurance Corporation	Feb. 16, 1938	[illegible]	[illegible]	[illegible]
Federal Deposit Insurance Corporation	June 16, 1933, as amended	[illegible]	[illegible]	
Federal Farm Mortgage Corporation	Jan. 31, 1934, as amended	[illegible]	[illegible]	[illegible]
Federal home loan banks	July 22, 1932, as amended	[illegible]	[illegible]	
Federal intermediate credit banks	Mar. 4, 1923, as amended	[illegible]	[illegible]	[illegible]
Federal land banks	July 17, 1916, as amended	[illegible]	[illegible]	[illegible]
Federal National Mortgage Association	June 27, 1934, as amended	[illegible]	[illegible]	
Federal savings and loan associations	June 13, 1933, as amended	[illegible]	[illegible]	[illegible]
Federal Savings and Loan Insurance Corporation	June 27, 1934	[illegible]	[illegible]	
Home Owners' Loan Corporation	June 13, 1933, as amended	[illegible]	[illegible]	
Inland Waterways Corporation	June 3, 1924, as amended	[illegible]	[illegible]	
Metals Reserve Company	Jan. 22, 1932, as amended	[illegible]		[illegible]
Panama Railroad Company	June 28, 1902	7,000,000.00	7,000,000.00	
Production credit corporations	June 16, 1933, as amended	[illegible]	[illegible]	[illegible]
Reconstruction Finance Corporation	Jan. 22, 1932, as amended	[illegible]	[illegible]	[illegible]
RFC Mortgage Company	Jan. 22, 1932, as amended	[illegible]	[illegible]	
Regional agricultural credit corporations	July 21, 1932, as amended	[illegible]	[illegible]	
Rubber Reserve Company	Jan. 22, 1932, as amended	[illegible]		[illegible]
Tennessee Valley Associated Cooperatives, Inc.	May 18, 1933	1,000.00	1,000.00	
United States Housing Authority	Sept. 1, 1937	1,000,000.00	1,000,000.00	
United States Housing Corporation	May 16, 1918, as amended	[illegible]	[illegible]	[illegible]
United States Spruce Production Corporation	July 9, 1918, as amended	100,000.00	100,000.00	
Total, capital stock		[illegible]	[illegible]	[illegible]
Paid-in surplus:				
Federal intermediate credit banks	Jan. 31, 1934		[illegible]	[illegible]
Federal land banks	May 12, 1933, as amended	[illegible]	[illegible]	[illegible]
Federal National Mortgage Association	June 27, 1934, as amended	[illegible]	[illegible]	
Total, paid-in surplus		[illegible]	[illegible]	[illegible]
Bonds and notes:				
Commodity Credit Corporation	Mar. 8, 1938, as amended	[illegible]	[illegible]	[illegible]
Reconstruction Finance Corporation	Jan. 22, 1932, as amended	[illegible]	[illegible]	[illegible]
Tennessee Valley Authority	May 18, 1933, as amended	[illegible]	[illegible]	[illegible]
United States Housing Authority	Sept. 1, 1937	[illegible]	[illegible]	[illegible]
Total, bonds and notes		[illegible]	[illegible]	[illegible]
Other securities:				
Farm Credit Administration:				
Seed, feed, drought relief, and crop production loans	July 1, 1918, as supplemented	[illegible]	[illegible]	[illegible]
Loans from Agricultural Marketing Act revolving fund	June 15, 1929, as amended	[illegible]	[illegible]	[illegible]
Loans to joint-stock land banks	May 12, 1933, as amended	[illegible]	[illegible]	[illegible]
Farm Security Administration:				
Rural rehabilitation loans to farmers, etc.	Apr. 8, 1935, as supplemented	[illegible]	[illegible]	[illegible]
Interior Department:				
Indian loans	June 18, 1934, as amended	[illegible]	[illegible]	[illegible]
Navy Department:				
Sales of surplus property	July 9, 1918, as amended	[illegible]	[illegible]	[illegible]
Public Works Administration:				
Advances to States, municipalities, railroads, and others	June 16, 1933, as amended	[illegible]	[illegible]	[illegible]
Puerto Rico Reconstruction Administration:				
Loans and capital stock of Puerto Rico Cement Corporation	Apr. 8, 1935, as amended	[illegible]	[illegible]	[illegible]

[1] Revised to same basis as figures for June 30, 1941.
[2] Reconstruction Finance Corporation funds.
[3] In 1941 Reconstruction Finance Corporation funds, [illegible], and appropriated funds, [illegible]; in 1940 Reconstruction Finance Corporation funds, [illegible], and appropriated funds, [illegible].
[4] Home Owners' Loan Corporation obligations issued to the Federal Savings and Loan Insurance Corporation for capital stock subscription.
[5] Capital stock of Home Owners' Loan Corporation, Home Owners' Loan Act of 1933, approved June 13, 1933, as amended.
[6] The balance of the amount paid by the United States on outstanding stock was [illegible] in 1941 and [illegible] in 1940. Above amounts represent the amount of funds available in revolving fund. [illegible]
[7] Includes Reconstruction Finance Corporation funds amounting to [illegible].

Table No. 6—Continued

Securities owned by the United States Government, June 30, 1941, and June 30, 1940—Continued

Agency	Authorizing act	June 30, 1941	June 30, 1940	Increase (+) or decrease (−)
Other securities—Continued				
Rural Electrification Administration:				
Advances to cooperatives, States, and private utilities	Apr. 8, 1935, as amended	[illegible]	[illegible]	[illegible]
Treasury Department:				
Counties and municipalities	July 21, 1932, as amended	[illegible]	[illegible]	[illegible]
Railroads	Feb. 28, 1920, as amended	[illegible]	[illegible]	[illegible]
Securities received by the Bureau of Internal Revenue in settlements of tax liabilities	July 1, 1898, as amended	[illegible]	[illegible]	[illegible]
United States Maritime Commission:				
Ship construction and reconditioning loans, ship sales notes, etc.	Sept. 7, 1916, as amended	[illegible]	[illegible]	[illegible]
Total, other obligations and securities		[illegible]	[illegible]	[illegible]
Less:				
Face amount of above securities acquired by government corporations from corporate funds or by exchange for corporate [illegible]:				
Reconstruction Finance Corporation		[illegible]	[illegible]	[illegible]
Home Owners' Loan Corporation		[illegible]	[illegible]	
Grand total		[illegible]	[illegible]	[illegible]
MEMORANDUM				
Amount due the United States from the Central Branch Union Pacific Railroad on account of bonds issued (Pacific Railroad Aid Bonds Acts, approved July 1, 1862, July 2, 1864, and May 7, 1878)		[illegible]	[illegible]	[illegible]
OBLIGATIONS OF FOREIGN GOVERNMENTS HELD BY UNITED STATES GOVERNMENT				
Principal		[illegible]	[illegible]	
Interest		[illegible]	[illegible]	[illegible]
Total		[illegible]	[illegible]	[illegible]

[8] Includes Reconstruction Finance Corporation funds amounting to [illegible] in 1941 and [illegible] in 1940.
[9] For securities purchased with Reconstruction Finance Corporation funds, see footnotes 2, 3, 7, and 8.
[10] Home Owners' Loan Corporation issued to the Federal Savings and Loan Insurance Corporation for capital stock subscriptions.

TABLE No. 7

Actual and estimated receipts and expenditures of the Government for the fiscal years 1934–43

[In millions of dollars]

Classification	Actual 1934	1935	1936	1937	1938	1939	1940	1941	Estimated 1942	1943	Total 1934–43
RECEIPTS											
Internal revenue:											
Income tax (including tax on unjust enrichment)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous internal revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Taxes under Social Security Act				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Taxes upon carriers and their employees					[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Processing tax on farm products	[illegible]	[illegible]	[illegible]								[illegible]
Railroad Unemployment Insurance Act							[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Customs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miscellaneous receipts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross receipts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Deduct net appropriations to trust fund				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net receipts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EXPENDITURES											
National defense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Legislative, judicial, and civil establishments:											
Legislative establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Judicial establishment [1]						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Commerce	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of the Interior	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Justice	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of Labor	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Post Office Department (deficiency)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Department of State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Treasury Department	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
War Department (nonmilitary)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
District of Columbia (United States share)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Independent offices and establishments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, legislative, judicial, and civil	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Veterans' pensions and benefits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interest on the public debt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refunds of receipts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agricultural adjustment program	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social security			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railroad retirement				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Government employees' retirement funds	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other (commodity credit losses, etc.)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public works:											
Public highways	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tennessee Valley Authority	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Reclamation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rivers and harbors, improvement	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Flood control	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grants to public bodies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, public works	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unemployment relief:											
Direct relief	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Work relief (W. P. A., etc.)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aids to youth	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total, unemployment relief	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Loans, subscriptions to stock, etc. (net)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supplemental items									[illegible]	[illegible]	[illegible]
Total, expenditures, exclusive of debt retirement	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Excess of expenditures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Receipts from proposed tax legislation										[illegible]	[illegible]
Budget deficit	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase in gross public debt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross public debt at the end of each fiscal year	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

* Excess of credits, deduct.

[1] Expenditures for the fiscal years 1934 to 1939 included in Department of Justice.

January 7, 1942
10:10 a.m.

TAXES AND THE PRESIDENT'S
BUDGET MESSAGE

Present: Mr. Blough
Mr. Paul
Mr. Sullivan
Mr. Tarleau
Mr. Knollenberg
Mr. Viner
Mr. Bell

H.M.JR: I was interested in what the President said here about the tax thing.

MR. BLOUGH: Yes.

H.M.JR: He went into great detail, didn't he?

MR. BLOUGH: Apparently. More than usual. May I revert to that estimate on the six per cent? Apparently they will have to put practically everything else aside for about a day and a half or two days to get that out. May I go out and call for it now?

H.M.JR: Please do that.

(Messrs Paul, Tarleau, Knollenberg, and Viner entered the conference).

H.M.JR: Let me read you what Schwarz's comment was on what the President said off the record yesterday on taxes. Has anybody seen this?

MR. PAUL: No, I haven't.

H.M.JR: This was in connection with his budget message and is entirely significant. Also --

(Mr. Sullivan entered the conference).

H.M.JR: Good morning, John.

These are Schwarz's comments on the President's off the record remarks at his budget thing yesterday. He said, "Asked how he arrived at the seven billion dollar figure for additional revenue, the President said (1) he had asked for the maximum that could be raised and (2) would the country stand for it.

"He said he would favor 'changing the whole works' on excess profits taxes rather than retaining one of the present methods of computation, but wanted assurances that small companies in debt would be protected. He cited the Coca Cola Company, which he asked be described as Corporation X and asked whether it was fair today for original investors to be getting 100 per cent returns. There was nothing dishonest about it, that everybody who could get such high proceeds from investment during the golden era of the '20's, but that such profits cannot be tolerated under war conditions.

"Asked specifically about mutual insurance companies and their corporate taxation, the President said he was willing to see them have certain privileges if they are truly mutual but that some are called mutual and ain't. Depletion allowances in many instances amount to a scandal" --

MR. PAUL: That is the truest word ever said. We have learned more about that lately.

H.M.JR: Good.

"In his reference to the possibility of the need for sales taxes later, the President said he meant to say 'sales taxes in the form of selective excise taxes'".

I think that that puts --

MR. PAUL: That is very good.

MR. SULLIVAN: That takes the heat off.

H.M.JR: "These he favors because (1) they raise revenue, (2) help to put brakes on inflation, (3) provide for hasty removal of the brakes if we run into a deflationary period. By 'later' he said he might mean tomorrow or any time in the future.

"The President answered in the negative a question as to whether he contemplated asking the States to relinquish some of their sources of excise taxes. With respect to proposed 'flexibility in the tax system,' he turned to Harold Smith, who said that Congress might be asked to set a series of rates for many types of taxes and be in position to raise or lower them by simple resolutions without undergoing protracted hearings."

MR. PAUL: Well, I told Smith again and again that he can't do that.

H.M.JR: Well, I think it is funny. Smith didn't know, you see.

"Also, as to timing of collections, the Treasury might be given authority to move ahead collection dates or require monthly instead of quarterly payments."

MR. SULLIVAN: I didn't get that full question back there.

H.M.JR: "The President answered in the negative a question as to whether he would contemplate asking the States to relinquish some of their sources of excise taxes."

I would like to be so bold with all these tax experts as to throw out a suggestion, and that is this.

In these many plans that we are going to give, I would like to have one ideal plan, forgetting all the history and everything else, but let's have one plan which we could hold up our heads and say, "Now, if we could have an ideal plan, this is it."

MR. VINER: Aside from Constitutional difficulties, history and everything else?

H.M.JR: Everything, history, custom, and everything.

MR. VINER: That is a nice assignment. It is a peach of an assignment.

MR. PAUL: In writing? By Friday?

H.M.JR: No, you couldn't give me one by Friday. I would like when I go up on the Hill to say, "Now, gentlemen, we are going to give you a number of things. There is a war and --" I mean, I don't know whether I would say it this way, but after all, the Axis have gotten ahead because they have had a new generation of generals who have generated new ideas, and the French went under because they kept the same generals over from the last World War. Have any of you people read this four-volume book that the fellow got out to show that no country ever one two wars in succession because the winning country always keeps the same set of generals, and the defeated country always gets a new set? So this fellow took four volumes. Huntington Cairns can tell you about it, if you want to know. He has gone through history and it has always happened that way.

MR. PAUL: It is very easily understood. It is a good hypothesis, I should think.

H.M.JR: Well, he has done it in four volumes, and if you want a review, Huntington Cairns will give you one. But the thought I am using isn't entirely applicable, but this is an age of invention and new technique. Now, why do we have to have this lousy tax system that we have got and why can't we be bold and brave and intelligent enough at least to say, "Well, gentlemen, this is the ideal." Now, we know we can't have it, but how near can we come to it? What?

MR. PAUL: All right. Of course when - what is a good tax system is largely a question of degree.

MR. TARLEAU: There are some things we pretty well agree on.

MR. PAUL: We know about a hundred and fifty things that would make it more ideal than it is now.

MR. TARLEAU: I thought this was sweeping the board and starting fresh.

MR. PAUL: That is true, too.

H.M.JR: This would be - supposing we had no corporate tax and no income tax and we went back --

MR. SULLIVAN: Why not go further than that and no state excises?

MR. VINER: 1909.

H.M.JR: And said, "All right, now, instead of each year accumulating another layer of evil, let's wipe the board clean and this is what the Treasury would like if we could start doing it." And then by contrast the present system would look pretty lousy.

MR. PAUL: Well, it has grown like Topsy.

H.M.JR: Well, it is the same thing with the Department of Agriculture. I mean, they did one thing to raise prices. That was a failure. Well, they did another thing. They have got about seven layers of things that they have done, but they have never taken anything out, and each one is on top of the other until they have this perfectly impossible machine, costing a billion two hundred million dollars to increase prices, and here we are with prices up, but they can't take any of those layers out.

MR. PAUL: It is a house of cards.

MR. VINER: It isn't. It is too bad. I wish it were.

MR. TARLEAU: A house of cement.

MR. PAUL: Cards under cement.

H.M.JR: Anyway, I should think it would be fun for you fellows to build such a thing, throwing all prejudices out.

MR. PAUL: We would be delighted. We would like to get a clear field, and go right down the line.

H.M.JR: And then have - I mean, and nothing will shock me. I mean, you won't be able to shock me, as long as it will work.

MR. KNOLLENBERG: I think you will see the hand of Herman Oliphant very much in evidence again. We all agreed that the undistributed profits tax is a sound form of taxation.

MR. PAUL: The ideal thing would be no tax on corporations.

MR. VINER: I want to put a little finger in there.

MR. TARLEAU: Yes, I think the point is that we will all have our own particular philosophy which we will have to mold together.

MR. PAUL: I don't think they are very different.

H.M.JR: What were you going to say, Jake?

MR. VINER: I say I want to put a little - stake a little claim there.

H.M.JR: Meaning?

MR. VINER: On this Herman Oliphant.

H.M.JR: I still don't get you. Be more explicit.

MR. VINER: I want to stake my claim.

MR. KNOLLENBERG: When, before Mr. Oliphant? I didn't know.

MR. VINER: When I was called in they had another scheme, and Oliphant accepted my suggestions. His scheme originally was a scheme to force distribution of earnings, whereas what I wanted was a scheme to make earnings taxable as close as you could get, but it is none of our business what the corporation does with the earnings, provided it doesn't keep them from being taxable, and that changed the emphasis on a great deal of the proposals.

MR. SULLIVAN: Taxing the stockholders as though they were partners.

MR. VINER: That is right. That is what I would want.

H.M.JR: Well, anyway --

MR. VINER: Of course, I would say still that some day you may want to come back to that.

H.M.JR: Well, I just would hate to go up before these people with just the same old hackneyed stuff, and just add another layer on the misery. It may come out that end, we most likely will, but at least I would like it said for those of us in the room that we had the intelligence at least to give the country something fresh.

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MR. PAUL: Well, that suits us.

MR. VINER: People will say we have quaint ideas.

H.M.JR: And John seems pleased. Now, one other thing and then I will listen. John, two things. What happened yesterday when you went up on the Hill? I got your note.

MR. SULLIVAN: I first saw Senator George, and he said - I said, "Now, you bring whoever you wish to bring," and he said, "Well, I think I will bring one man," and I said, "Will he be a Democrat or a Republican?" And he said, "He will be a Republican. I don't know which one, but I will tell you before I come down." He said, "Have you seen Mr. Doughton?" I said, "No, I am on my way to see him after I have talked with you." He said, "Who do you think he will bring?" I said, "Well, I presume he will bring Mr. Treadway and Jere Cooper." So George said, "Well, I will call you and let you know who the other Senator is to be. I don't want to bring more than one because the group would get too large." So then I went to Mr. Doughton and I told him we would like to have him down here at a quarter past nine on Friday, and wanted to know who he would bring. He said, "Well, who do you want me to bring?" I said, "No, it is whoever you want." He said, "Have you talked with Senator George?" And I said, "Yes." He said, "Well, who is Senator George bringing?" I said, "Well, he is bringing one Republican, but he hasn't named him." He said, "Well, I will bring Mr. Treadway. Do you think I ought to bring anybody else?" And I said, "Well, it is entirely up to you, Mr. Doughton." "Well," he said, "there is so much jealousy up here and I don't understand it. Now, you know I am not sensitive."

H.M.JR: My God.

MR. SULLIVAN: And I choked and he said, "But here I wanted to put Jere Cooper on the Economy Committee and Tom Cullen came to me and went to the Speaker and I just had to put Tom on, although I knew Jere would be very much more effective." "Now," he said, "if I bring

Jere, Tom will be offended, and if I don't invite Jere, Jere will be offended, and it is a case of be damned if you do and you are damned if you don't. What do you suggest?"

H.M.JR: Well, spare us that, John.

MR. SULLIVAN: Well, anyway, the way it was left was that he was going to bring Mr. Treadway. Then he said, as I was leaving, "I will talk with Senator George and if he is going to bring anybody else, I may bring somebody else." Then I said, "Would you like to bring Mr. Stam?" And he said, "Why, I would like very much to bring Mr. Stam, if you think it is all right." Well, I knew that if I didn't say so, the minute I got back to the Treasury he would call up and ask me, so I said, "We would be very happy to have him."

H.M.JR: Good. Now, what happened before you went up, he called me up very much excited about this business of letting him have - Stam have information from the Bureau and that they had had somebody in your office for two or three weeks, and had been unable to get an answer. Now wait a minute, keep your shirt on. So I said, "Well, Mr. Doughton, all I can say is, send me down the request and the time that you did it, and I will take it up with Mr. Sullivan, but I doubt it," see? "Well, why can't we have what we want?" I said, "You can." "Well, why can't we have it?" I said, "You can, but you asked for every memorandum in the Bureau, and I don't think you are entitled to it." But I said, "If you want something, ask us for what you want and we will let you have it." "Well, we have got to wait two or three weeks." I said, "Now, look, Mr. Doughton, tell me what it was, and let me look into it." He said, "Well, maybe I have been misinformed." I said, "I don't know." That was yesterday morning and twenty-four hours has passed and I haven't gotten the example yet.

MR. SULLIVAN: And he made no reference to me, so he must --

H.M.JR: He was quite mean over the phone.

MR. SULLIVAN: He must have found out he was misinformed.

H.M.JR: I just wanted to tell you that they keep fussing with this thing all the time. But I was right, wasn't I, in the original letter they wanted every memorandum?

MR. SULLIVAN: Yes, and that request you handed back to him Stam's letter which Mr. Doughton had approved and signed himself, and in a conference in this room you asked him to withdraw the letter, and he did. Then about three weeks ago Stam sent the same letter down, not signed, and I had lunch with him and I said, "Now, this just can't be done, and anything you ask for specifically, you can have, and the arrangement I have with the Bureau is that whenever he asks for anything they give it to him immediately, and notify me, and when he has a - wants a conference, they give him the conference immediately and then send me a memo on the conference, so that we are advised as to the things he is interested in.

H.M.JR: Well, why don't you make a little note when you leave here and say, "Mr. Morgenthau told me about this thing, Mr. Doughton, and I have got nothing lying around in my room for two or three weeks," and put him on the spot.

MR. SULLIVAN: I will call him right away.

H.M.JR: I would, because he was quite mean.

MR. SULLIVAN: He never mentioned it.

H.M.JR: I think I would do it, and then give me his answer. He was quite mean about it. Now, Mr. Paul, I am at your service. It takes a little time to unwind.

MR. PAUL: Well, there are several items we thought we ought to discuss with you.

H.M.JR: Oh, one other thing. I hope and pray that I can leave here for a week - I am doing my financing on the twelfth and thirteenth, and I would like to appear on the fourteenth on the Hill, and then go away.

MR. SULLIVAN: On this bill?

H.M.JR: Yes. Either then or not until after the twenty-sixth.

MR. SULLIVAN: Well, it is for Randolph to speak up, but I don't think you are going to be ready.

H.M.JR: Well, this is the first time that the Wall Street Journal has had a weekly report on the taxes, and they haven't got a damn thing out of the Treasury, so I compliment everybody. They haven't got a thing.

MR. PAUL: They have certainly been after us. They come in to see me about every two days.

H.M.JR: Well, this is the first time they haven't got anything, but they do say they didn't think they would be ready until February 2nd.

MR. PAUL: Well, the answer to that question, Mr. Secretary, is very clear in my mind. We can do it on the fourteenth, but we think it is much more advisable to make it the twenty-sixth because we have got some terrific problems here, and we can shoot, but we will be in much better condition on the twenty-sixth.

H.M.JR: Well, I would say the twenty-seventh, and give you a chance.

MR. SULLIVAN: I think you are going to save time by waiting.

MR. PAUL: I do too. You will make haste slowly.

H.M.JR: Well, anyway, unless there is something that the President wants, the doctor told me to go away on the first of November, and I am long overdue for a week. I don't know whether I will get it, but it is nice to think about it, anyway.

MR. PAUL: Let's stretch toward the twenty-seventh.

H.M.JR: Well, but let's have it in mind.

MR. SULLIVAN: What day of the week is the twenty-sixth?

H.M.JR: That is a Monday.

MR. SULLIVAN: You had better make it the twenty-seventh. You will want a day after you get back.

H.M.JR: Oh, I will be back. I am speaking in Cleveland on the twenty-fourth, and Detroit on the twenty-fifth, so I have to come back.

MR. SULLIVAN: Well, you don't want to make those two speeches and go up before this gang of wolves the next morning.

H.M.JR: Oh, I don't care. No, I would like a day in between.

MR. SULLIVAN: Sure.

H.M.JR: All right.

MR. SULLIVAN: I think you will find after this conference on Friday that they would prefer to wait.

H.M.JR: Well, if you fellows can kind of throw it on them, you see, at least get them to share it fifty-fifty so that it doesn't come out they had to wait a week while I went down to Florida.

MR. SULLIVAN: One other point about Friday morning. Do you want those fellows to come in the back door so the newspaper boys won't see them?

H.M.JR: Well, they always come in that door.

MR. SULLIVAN: Well, I mean they will have trouble getting in, but I will tell them to come that way, and then I will speak to the guards.

H.M.JR: Yes. Do you want to bet me a package of decent cigarettes against the vile ones that you smoke --

MR. SULLIVAN: Now look, you have got a reputation as an honest man. Now don't you go making an offer of a bet like that or you will lose it.

H.M.JR: .... that it won't be in the paper between now and Friday morning, that they are coming?

MR. SULLIVAN: What are the odds? (Laughter).

H.M.JR: What are the odds? On one package of cigarettes?

MR. SULLIVAN: That is right.

H.M.JR: I will give you two to one.

MR. SULLIVAN: All right. I will bet you.

H.M.JR: Two to one that it will appear between now and up to and including Friday morning.

MR. SULLIVAN: That is right.

H.M.JR: All right.

MR. PAUL: The first thing we want to get clear, it may already be clear in your mind, but I am not sure, and I think it should be --

H.M.JR: Excuse me. I am talking about the small packages.

MR. PAUL: I think it should be clear in your mind in case you are asked questions by the press or what-not - it wasn't clear in my mind until recently, so I hope you won't think I am assuming any lack of intelligence on your part. The point is that the way the budget message reads, it talks of nine billion or seven billion without Social Security on a collection basis. It is not an annual basis. In other words, --

H.M.JR: I understand that.

MR. PAUL: You will see, of course, that that really involves, if we carry it out literally, a program of fourteen billion additional taxes on an annual basis.

H.M.JR: Now, wait a minute. This is the way I understand it. You are putting it in a very sweet way and trying to say I misunderstand it. I don't think I do.

MR. PAUL: Well, I don't know whether - I didn't understand it at first.

H.M.JR: What I understood was this, that beginning with the fifteenth of March, 1942, we will collect corporate and personal income taxes out of that seven billion, beginning the fifteenth of March, on top of what we are already collecting, and that the excise taxes, whatever they are, will be collected in '41 when the bill passes.

MR. PAUL: That isn't quite my understanding.

MR. BLOUGH: You mean '42 or '43?

H.M.JR: Let me put it this way. Let's say of the seven billion, five are corporate and personal income taxes, and those would be collected in '42 on '41 profits.

MR. SULLIVAN: '43 on '42 profits.

H.M.JR: I meant that, '43 on '42 profits, and the excise, the two billion excise taxes, would be collected after the bill is passed.

MR. PAUL: Well, that isn't quite - I don't think that is quite an adequate understanding of it, the way you have stated it.

H.M.JR: Now if you want to argue about it let me have Bell in.

MR. PAUL: All right. He and I have talked about this.

H.M.JR: Are you in agreement?

MR. PAUL: Yes, as to what the budget message says. The reason I mentioned it is because it very much increases the necessities of the case, and I would like to explain this one point. You are assuming that we begin collecting in March, 1943, but that means that in the fiscal year of '43 only half of the new taxes will be collected.

H.M.JR: That is right.

MR. PAUL: That is, March and June.

H.M.JR: That is right.

MR. PAUL: Well, the budget message doesn't talk on that basis. It assumes that throughout the fiscal year '43, beginning July 1, '42 --

H.M.JR: That is impossible.

MR. PAUL: .... there will be collections - well, I agree with you. It is very difficult. It might possibly be done by bringing in collections at the source and so on, but that is the way the budget message reads.

H.M.JR: Then it is written wrong.

MR. SULLIVAN: And that Sunday we argued with them about it and asked them to put in "at the annual rate" and I had understood that they were going to, and I think I gave you that. I think I gave you the impression that that was straightened out and I understood it was.

H.M.JR: Well, frankly, I never argue with what you tell me. I wasn't conscious that there was any trouble there because it was perfectly clear in my mind, because I was there when the President worked it out.

MR. SULLIVAN: In reading the budget message last Sunday night at your house, you said, "Well, this seven billion, that means at the annual rate of."

H.M.JR: At the annual fiscal rate of.

(Mr. Bell entered the conference).

H.M.JR: Dan, just straighten me out, will you? Sit down a minute. This extra seven billion dollars in the message, this is the way I understand it. We will make it simple and call it five billion of the corporate and personal taxes and two billion excise. What I understand is that the additional five billion dollars of corporate and personal taxes will begin to be collected on the fifteenth of March, '43, for the fiscal year.

MR. BELL: '43.

H.M.JR: For the fiscal year which runs --

MR. BELL: Beginning July 1.

H.M.JR: Beginning --

MR. BELL: Next July.

H.M.JR: No, you would only begin to take this in - the increase would only start to flow to the Treasury the fifteenth of March, '43.

MR. BELL: That is in the fiscal year 1943. You will get two payments in the fiscal year of '43.

H.M.JR: That is right, and the excise taxes, let's say it is two billion, would begin to come to the Treasury whenever the bill passed.

MR. BELL: Yes, within thirty days or something like that, after the bill passes.

MR. PAUL: But that isn't the way the budget reads. It reads five billion of collections for the fiscal year.

MR. BELL: Yes, that is right. I don't think it is possible and we told the budget people the day we were over there that that whole thing should be reconsidered and they told us before they left that they would reconsider it, and I tried to get the budget people yesterday, and I told Lawton that we didn't agree with that, and we thought it ought to be reconsidered. He said he would take it up with Smith at a conference and have Smith call me. Smith didn't call me, and I tried to get him, so it's left that way.

H.M.JR: Is it that way?

MR. BELL: It is that way in the budget. I think what happened - I don't think they will tell me this - I think there is a group of people in the budget that feel that our estimate of sixteen billion dollars is too low, and I think they have said, "Well, we will just leave the nine billion dollars in here, or the seven billion dollars, and that will take up the" --

MR. PAUL: They may be trying to force us into a sales tax, possibly.

MR. BELL: Possibly.

H.M.JR: Well, I just - is that in the message?

MR. BELL: Yes, sir, and Elliott Bell just tells me he was at the conference Saturday and the President said in response to a question as to how much taxes this means in 1943, and he said, "It means twenty-seven billion dollars."

MR. VINER: Fiscal or calendar?

MR. BELL: Fiscal year of '43. I asked him how he got it, and he said, "We will take the eighteen billion dollars that was already estimated under the present law, which is sixteen billion dollars of regular revenue, and a billion and something of Social Security taxes, and the nine billion of new taxes in the budget, and it makes twenty-seven billion.

H.M.JR: Is that on the fiscal?

MR. BELL: I don't think it was made plain, but it must have been on the fiscal, because that is the only basis on which the budget is --

H.M.JR: Isn't that all right? Isn't he talking the same way I am talking?

MR. BELL: No, no, because that is a collection basis.

MR. VINER: I think --

MR. BELL: We have been talking here all the time about nine billion dollars on an annual basis.

MR. VINER: I think you ought to record your difference on that in writing, and not rely merely on telephone conversations.

MR. PAUL: Well, John and Dan had a conference Sunday at which they did their best to try to get it over on the other basis.

MR. SULLIVAN: I had understood they were going to take it out.

MR. VINER: I would put it in writing.

MR. SULLIVAN: Rather they were going to put in "at the annual rate of."

MR. VINER: That is all you need, put in "at the annual rate."

H.M.JR: You see, we are having these people come down Friday morning, George and Doughton and the rest of them, and I don't think the President - I don't think it was clear.

MR. BELL: You don't?

H.M.JR: No.

MR. BELL: Now, whether Smith showed that to the President at five o'clock Sunday evening I don't know, but he saw the President that evening.

H.M.JR: Well, have you got somebody in there now?

MR. BELL: Elliott Bell. He is going in a second.

H.M.JR: I will tell you what you had better do. You had better write a letter for my signature to the Director of the Budget and simply say that you pointed this out to him and this is my position, and I have just got to stick to this position. Now, what is he going to do about it?

MR. PAUL: I raised it. I had lunch Monday with Colm following John and Dan's conversation Sunday. Colm showed me the new draft following that Monday noon, and I again pressed on him the idea that it should not be a collection basis or annual program basis.

MR. BELL: I don't see how they can - the Budget can be pushing for a sales tax after yesterday's conference with the President.

H.M.JR: You saw what the President said?

MR. BELL: No, I didn't, but Elliott Bell tells me very definitely, "Now don't write down that I am in favor of a sales tax, because I am not. He said one paragraph in the budget shouldn't have been a paragraph. It should have been a part of the preceding paragraph to talk about selective taxes.

H.M.JR: Here is the point. He says here, "In his reference to the possibility for the need of sales tax later, the President said he meant to say, 'sales taxes in the form of selective excise taxes!"

MR. PAUL: That is a swell statement for us. That was fine for us.

H.M.JR: The way we call it is an annual basis.

MR. PAUL: That is right. You see, in cold dollars and cents, Mr. Morgenthau, nine billion collections reflects an annual basis of about fourteen.

MR. BELL: We were told that - John told Smith that.

H.M.JR: I think I ought to call him up on the phone and then confirm it in writing. Don't you think so?

MR. BELL: Well, I question the letter. I don't know that you - it is too late to do anything about it. I think I would talk --

MR. VINER: It isn't --

MR. BELL: .... to the President about it --

MR. VINER: It would seem like a technical correction even if the thing is in print if you change "at the rate of" to "at the annual rate of."

MR. BLOUGH: Is he using nine in the tables, do you know?

MR. BELL: Oh, yes, the tables show seven billion dollars in taxes and the budget summary.

H.M.JR: Don't you think I had better call him up?

MR. PAUL: Call Mr. Smith?

H.M.JR: Yes.

MR. PAUL: Well, at least we will find out what his decision is. Dan hasn't been able to get it.

MR. KNOLLENBERG: Couldn't you make a memorandum for your file, Dan, of these conversations so you would at least have that protection?

H.M.JR: Well, I think we have got to do this thing.

MR. BELL: Oh, yes, I could make a memorandum. I question the writing of letters, and I don't know whether the President would want to put out a statement correcting the budget.

H.M.JR: Oh, yes.

MR. BELL: Would he?

H.M.JR: Oh, yes.

MR. VINER: You mean he would stick to a program five billion dollars out rather than correct the budget?

MR. BELL: You think he ought to put out a statement correcting it?

H.M.JR: Yes.

MR PAUL: It comes to about five.

MR. BLOUGH: Yes, we got between five and six.

MR. PAUL: That is near enough. In other words, on a - translating the nine billion annual rate into a collection basis --

H.M.JR: Which is the one we are for?

MR. PAUL: We are for the annual rate basis, the annual rate of nine billion. That is about five --

(The Secretary held a telephone conversation with Director of the Budget Smith as follows):

January 7, 1942
10:45 a.m.

HMJr: Hello.

Operator: Director Smith.

HMJr: Hello.

Harold Smith: Hello.

HMJr: Harold.

S: Yeah.

HMJr: Good morning. This is Henry talking.

S: Yeah.

HMJr: We're here and you're on my loudspeaker, and Bell and Paul are in the room here with me.

S: Yes.

HMJr: We're in the air, and I wondered if you couldn't clear us up on this question of the seven billion dollar taxes. All of our boys were under the impression, and I was when talking to the President, that that was on an annual rate basis and not on a collection basis, and the difference is about five billion dollars.

S: Well, I - of course, the language of the paragraph is, perhaps, a little confusing. I understood him, and the thing came up again, there was seven billion of taxes.

HMJr: Yeah.

S: That he was asking for seven billion of taxes next year. Now, it depends, it seems to me, on the tax system, whether it's advanced collection or what-not, whether - how much of a spread there is between tax collection and tax liability.

HMJr: No, it's - our men here say on the annual rate - and that's always the way that we've figured, and the President's always figured that way; and it would be seven-nine billion, you see.

S: Yes.

HMJr: And if it was on the collection basis, it would be fourteen.

S: Well, but now, take the two billion dollars Social Security taxes.

HMJr: Yeah.

S: There's no trouble about that.

HMJr: Wait a minute. Let me ask that. (Talks aside) Is there? What?

They all say there's no argument about the two.

S: Yeah. If Congress acts on it in a reasonable time.

HMJr: Yeah.

S: So that then you'd have the problem of the seven.

HMJr: That's right.

S: And it seems to me then that depends upon the kind of system. That is, as I got it, the President was thinking about seven - asking for seven billion dollars of taxes in '42 - rather, '43. And that was a goal to shoot at.

HMJr: That's right.

S: And, now, for instance, if it would appear that taxes are coming in by the time the bill was ready or thereabouts, the fear that the President's estimate of revenue was low - which we think it is - then there might be something less than seven. In other words, there might be some adjustment there. But I think he was shooting at seven for '43. Didn't you get that out of the discussion.....

HMJr: Well.....

S: .....that we had? Maybe it wasn't too complete.

HMJr: Well, if - what I got was this, that he - because I was there when he took that eighteen and divided it by half and got nine.

S: Yeah.

HMJr: And that he was talking seven for the fiscal year.

S: Yeah. That is, he said we've got now - or he was using the eighteen billion estimate. That'll be the amount of revenue, the total we'll get under the present tax system. Now, I'm going to suggest that we increase that by fifty per cent. In other words, we'll add nine to it.

HMJr: Yeah.

S: So that - my feeling was, that he was asking for nine billion of new taxes for '43.

HMJr: Check.

S: Now, I don't think there would be much - I don't think the language - it may be that the language could be interpreted as such, but I think that it would - he said really what he meant was new taxes. Now, if the present revenue system will produce more than we estimated, that would mean, I would take it, less in new taxes.

HMJr: Now wait a minute. Let me ask Dan and Paul. Do you mind just one second?

S: Yeah.

HMJr: Just one second. To us, it's damn important because we've got to go out and get it.

S: That's right.

HMJr: So if you just don't mind waiting one minute.

S: Yeah.

HMJr: So far they say okay. There's no disagreement up to this point.

S: Yeah.

HMJr: But the point that worries us, you see, is that if the message is written the way we think it is, the people will interpret it that this is on a collection basis; and then we're in the soup. You too.

S: Yeah.

HMJr: And I just wondered whether something couldn't be given out to clear that up, because we've invited Walter George and some Republican that he's going to bring, and Doughton and some Republican to start - and Stam - to start Friday.....

S: Yeah.

HMJr: .....to build a system which we interpreted, but we can't do it without the backing of the President and yourself, and we'd raise a minimum of the seven billion dollars. Now, if we get anything over that, that's velvet.

S: Yes.

HMJr: But the boys say that the way the newspaper men have told them that have come in, and Schwarz was there from Treasury, that we'd have to go out and raise seven, plus another five.

S: Well, you mean that the legislation would - well, I tell you, my only understanding of the thing was that the President wanted so much in new taxes; and I thought he meant, since he used the eighteen billion of actual tax collections, that I thought that he meant that he intended to raise and have available for '43, as the thing stands, a total of nine billion dollars. Seven for the general budget. Now, I wouldn't want - I just wouldn't be clear on how that ought to be modified. Now that - I don't think it was on a tax liability basis, in his thinking.

HMJr: Well.....

S: But I'll say I'm not one hundred per cent sure.

HMJr: Well, now, what - Paul just gave me on a piece of paper this. He said "The legislation which would produce seven in '43 at the annual rate would have to be written to produce fourteen."

S: Could we add it - could we - well, of course, no one knows how soon the bill would get through; but could we, if a bill were to get through early, could we take the - deduct from that the '43 revenue - or '42 revenue, that would come in?

HMJr: Well, what I would like you to do, you see, is if some statement could come out of your office today.....

S: Yeah.

HMJr: .....in which I'm willing to share the responsibility with you - I mean, opposite the President - that this is on an annual rate.

S: Yeah.

HMJr: And then as far as I'm concerned, I can go to work.

S: Yeah.

HMJr: See?

S: Yeah.

HMJr: I mean, if you would simply say that this meant that this was at an annual rate of seven billion dollars, you see?

S: Yeah.

HMJr: And I've never heard the President talk in any other language.

S: Yeah. But the only conflict that's in my mind is the fact that - it was the way he approached the thing, and he wanted so much in the way of new taxes, which I took he meant new revenue.

Well, say, suppose that we get together with Bell and Randolph Paul, and see what kind of - see what sort of statement we can work out. Isn't that the thing to do?

HMJr: That is, and the sooner the better; because if it could come out.....

S: I would rather feel, if possible, I'd like to check with the President on that. I'm a little bit in the fog on it.

HMJr: Well, you get your - well, couldn't you work out a statement and then read it to him?

S: Yeah.

HMJr: When do you want to do that? Because I think the sooner the better, because I.....

S: Can the boys come over now?

HMJr: They can come over now.

S: Yeah. Good.

HMJr: They can come at once.

S: Yeah. Fine.

HMJr: Because if it comes out tomorrow, then it looks as though we've made a bull, you see, and that we've gotten scared.

S: Yeah.

HMJr: But if it was given out immediately, why, then it would be just an interpretation.

S: Yeah. All right.

HMJr: They can come over at once.

S: Yeah, fine. Good.

HMJr: And as I say, talking for myself, my interpretation is that he meant seven on the annual rate basis.

S: Yeah.

HMJr: Because to - I say this in front of my own men - I had a great argument with them on the seven.

S: Yeah.

HMJr: They'll tell you that.

S: Yeah. Okay.

HMJr: And they just thought that that was too high, and I said, "Well, that's what the President told me and I agreed to it and that ends it."

S: Yeah.

HMJr: But now if we boost that and go to - and ask for a fourteen billion dollar bill, I don't think we've got as much chance as a snowball in hell.

S: Yeah. All right.

HMJr: Bell and Paul will come right over.

S: All right.

HMJr: Good-bye.

MR. PAUL: Then let me suggest that if you have got the time, Mr. Secretary, that we go on and develop with the others the question of sales tax attitude and also Mr. Knollenberg wants to give you a spiel, a regular speech, on tax exempts.

H.M.JR: Wonderful. Look, in the room here --

MR. BELL: I think he has talked to the President about it, too.

H.M.JR: You think he has?

MR. VINER: I don't think so.

MR. SULLIVAN: He told me Sunday night over the phone that he was very much worried about that total of nine.

MR. VINER: Randolph, talk in terms of that table you referred to. That makes it most complete.

MR. PAUL: Which one?

MR. VINER: The one that Dan says has the thing.

H.M.JR: Look, now Dan, you are not going to like what I am saying, see.

MR. BELL: I always like what you say.

H.M.JR: No, you are not going to. Harold Smith isn't telling the truth, and I have seen him do this to a number of departments in the last week, and he was caught red-handed. He just isn't telling the truth. Now, you have got to force this issue and if he won't put it up to the President, I will, you see.

MR. PAUL: Well, I will tell you this, if you don't, and you want your seven, you are going to have a terrific pressure for sales taxes, because it is just straining the --

H.M.JR: Well, he is not playing on the level and he is not telling the truth. Now, you might just as well - and tell him this, that if he won't put this statement up to the President, I will.

MR. BELL: He spilled the beans as to what his thoughts are. He thinks the revenues are low.

MR. PAUL: He gave that away.

MR. BELL: He gave that away. He thinks the sixteen billion ought to be eighteen or nineteen.

H.M.JR: He is not telling the truth, and for this thing to come out tomorrow is too late. This thing ought to come out at once.

MR. SULLIVAN: In the afternoon papers.

H.M.JR: Yes.

MR. BELL: You see we went over to have our conference --

H.M.JR: I would much rather call up the President myself, because I would get it to him direct, rather than have Harold Smith do it, so if he hesitates at all, simply say, "Is this statement agreeable to you, writing it the way we want it? If you hesitate about calling up, Mr. Morgenthau will call up the President, because it is ridiculous to ask us to go and ask for fourteen billion.

MR. PAUL: Fourteen may be a little high, but it expresses the general idea.

H.M.JR: Well, it is ridiculous. The President never had that in mind.

MR. KNOLLENBERG: Why don't we say twelve or thirteen in talking? That is about what it will be, so we won't be in a position where they can whittle us down.

MR. SULLIVAN: I think he talked to him Sunday.

MR. BELL: That is right. Of course we didn't see how it was fixed in the figures. The only thing we saw was the message, and John made a very strong point of it.

Excert from Mr. Schwarz's comments on the President's January 6 Press Conference.

TAXES - Asked how he had arrived at the $7,000,000,000 figure for additional revenue, the President said (1) he had asked the maximum that could be raised and (2) would the country stand for it.

He said he would favor "changing the whole works" on excess profits taxes rather than retaining one of the present methods of computation but wanted assurances that small companies in debt would be protected. He cited the Coca Cola Company, which he asked be described as Corporation X and asked whether it was fair today for original investors to be getting 100 per cent returns. He said there was nothing dishonest about it, that everybody who could get such high proceeds from investment during the golden era of the '20's, but that such profits cannot be tolerated under war conditions.

Asked specifically about mutual insurance companies and their corporate taxation, the President said he was willing to see them have certain privileges if they are truly mutual but that some are called mutual and ain't. Depletion allowances in many instances amount to a scandal, he said.

In his reference to the possibility of the need for sales taxes later, the President said he meant to say "sales taxes in the form of selective excise taxes." These he favors because they (1) raise revenue, (2) help to put the brakes on inflation and (3) provide for hasty removal of the brakes if we run into a deflationary period. By "later" he said he might mean tomorrow or any time in the future.

The President answered in the negative a question as to whether he contemplated asked the States to relinquish some of their sources of excise taxes. With respect to proposed "flexibility in the tax system," he turned to Harold Smith, who said that Congress might be asked to set a series of rates for many types of taxes and be in position to raise or lower them by simple resolutions without undergoing protracted hearings. Also, as to timing of collections, the Treasury might be given authority to move ahead collection dates or require monthly instead of quarterly payments.

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1/7/42

After HM,Jr spoke with Harold Smith on the telephone (10:45 am during course of meeting which began at10:10 am).
Randolph Paul and Bell went to see Mr. Smith. This is the statement that Paul brought back as s suggestion for Mr. Morgenthau to give out, but the Secretary refused to give it out.

Seven billion dollars is our objective in new tax collections in 1943. In view of the very large expansion in war production for which directives were issued within the last few days, it is estimated that a billion dollars additional should be added to the present budget estimates of collections under the present tax law. Therefore, approximately six billion dollars of new revenue will be required by new tax legislation.

January 7, 1942

(Dictated by Mr. Blough)

At 1:05 p.m., with Mr. Daniel Bell, Mr. Sullivan, Mr. Randolph Paul and Mr. Blough in his office, the Secretary called Miss Tully of the President's Staff.

The Secretary said that in the conferences which he had had with the President in talking about the amount of new revenue to be raised, the President had looked at the revenue of $18,000,000,000, and had said that the tax program would be to add 50% to that or $9,000,000,000, two billion to come from social security and seven billion from taxes; that at all times he understood that the President was talking about that as the tax program to raise $9,000,000,000 on an annual basis.

However, the Budget Message as written calls for nine billion in collections during the fiscal year of 1943. If nine billion is to be collected during that year, it will be necessary to have a tax bill calling for 13 or 14 billion, since a large part of the taxes would start to be collected March 15, 1943, and only half of a year's taxes would be collected before the end of the fiscal year on June 30th.

The Secretary continued by saying that on Sunday Mr. Sullivan and himself had talked with the Director of the Budget, and had pointed out the discrepancy, but that the change had not been made and that $9,000,000,000 collections appears in the Budget Message as it was sent to Congress. Mr. Bell, Mr. Sullivan and Mr. Paul spent two hours this morning talking with the Director of the Budget and trying to get him to see what the problem was, but he refused to see it - not because he didn't see it but because he didn't want to see it.

To raise the $9,000,000,000, it would be necessary to raise the income tax. The Secretary said he did not know anybody who received $75,000, but there might be somebody like that. For a married person with no dependents and no deductions and an income of $75,000 a year, the tax under present law would be $36,000, while under the program to raise $9,000,000,000, it would be $47,000. If it was necessary to raise 13 or 14 billion, the tax would be $56,000. These figures are exclusive of New York State income taxes.

The Secretary said that he felt that the Director of the Budget had put one over on him in this matter, and that he felt 90% sure he had put one over on the President. He said he was used to having people put things over on him, but he didn't think the President was used to it. He said the reason Mr. Smith wanted the $9,000,000,000 collections in fiscal 1943 is because he wanted a sales tax. The President has vetoed the sales tax and has always been against one and is against one now, but unless the income tax is to be raised so that it reaches the $56,000 figure a sales tax will be necessary, and that is what Mr. Smith wants.

****

1/7/42 40

This is the information which the Secretary had before him when he telephoned Grace Tully today.

PERSONAL INCOME TAX

Married man, no dependents, $75,000 net income, maximum earned income credit, no deductions.

	Federal Income Tax 1/
Present law	$ 35,999
Plan to increase personal income tax yield by $2 billion	47,674
Plan to increase personal income tax by $4 billion	56,174

1/ State income tax, if any, would be in addition.

Noted by D. W. Bell
1/10/42 - 42

Mr. Bell:

The Secretary said to let you read this.

nmc

(Chauncey)
Will you please return to me. Thanx

January 7, 1942
2:54 p.m.

HMJr: Hello.

Operator: Go ahead.

HMJr: Hello.

Harold Smith: Hello.

HMJr: Harold Smith.

S: Yes.

HMJr: I just want to tell you so that there'll be no misunderstanding, I was terribly disappointed that you couldn't see our viewpoint on this estimate on taxes, see?

S: Yes.

HMJr: And so I called up Hyde Park and left word up there how I felt about it.

S: Yes.

HMJr: And I wanted you to know that.

S: Yes. Now, you want - I don't want any misunderstanding on it either. I realize the difficulty, but I'm more or less convinced. Now, if the President want to change his mind on it, it's perfectly all right with me. I'm convinced that he meant on a collection basis, seven billion dollars; and particularly in light of this expanded program, which in connection with Stacy May was up several million before the figures were finally being sent to the printer, or even after they were. Now, that was my understanding what he wants. Now, if you'll look there at the message, you'll see that it says "collected". Then we set about trying to find some way of easing off the estimate so that would reduce it. And I haven't a darned thing to go on, you see, that indicates that he wasn't thinking of collected. but I didn't realize, I think, that you had in the past always talked to him on the basis of tax liability.

HMJr: Yes.

S: I think that's where the slip came up. Then the other day when we went over this with your boys, I can't yet figure out, because we were considering words right down to the last ditch, as to why that wasn't picked up and why it wasn't changed.

HMJr: Yeah.

S: I think we thought that that's what the boss meant, you see.

HMJr: Well, of course, it means in the one case asking for about a nine billion dollar tax bill and in the other case asking for something between twelve and fourteen.

S: Well, I don't think it does unless.....

HMJr: Well, of course, that's what our people feel, and they're very emphatic about it.

S: Yes. Well, the two is out, so you've got a problem of seven. That is, I don't think that point - I think that point can be over-emphasized.

HMJr: Oh, the two is out. I agree with you on that.

S: Yeah.

HMJr: But then.....

S: You've got a problem of seven.

HMJr: Seven, and they say it's any - they think it's up to maybe - the figure they gave me - up to five billion more that we've got to ask for.

S: Uh huh. Depending on I suppose.....

HMJr: And.....

S: .....the tax structure.

HMJr: And, of course, the Henderson people feel very much more strenuously than our tax people do that we shouldn't have asked even for the seven.

S: Yes.

HMJr: You know that.

S: Yes, I do, but we have some feelings over here in the Budget about it, too; namely, that you get this program up and if we're ever going to collect taxes and at a time when people are fairly willing to do it, even though it does cause hardship, I think we have to look out a little bit for financial integrity as well as - of the situation - as well as.....

HMJr: Well, of course, I feel that's my responsibility, and I think I've done that for nine years.....

S: Yes.

HMJr: .....with very little help from anybody.

S: Yes.

HMJr: And.....

S: Well, we want to be helpful. I've realized that.....

HMJr: And all I want to know is - I mean, what the cards are and I don't want to be handed a joker.

S: Yeah.

HMJr: And, frankly, I feel that's what I've been handed.

S: Uh huh. Well, I'm sorry there's any misunderstanding about it.

HMJr: Well, it's a tremendous misunderstanding; and when Senator George and Doughton come in on Friday to sit down - I mean, it's a question of what we can do and the effect of the thing, and if - I'm being very frank with you - I mean, either we in the Treasury carry the ball or we don't.

S: Yeah.

HMJr: And - but we can't one minute be asked to raise seven billion and the next minute be asked to raise maybe fifty per cent more.....

S: Yeah.

HMJr: .....without even being consulted.

S: Yeah. Well, I think it's unfortunate if that's what the President meant that the issue wasn't made of it when we had a chance to make it, and if - his tax message said one thing, and if he had something differently in mind, why, my gosh, I would have been the first to have written it down; and I think Sullivan raised the question when he was over here.

HMJr: Yeah, he said he did.

S: Yeah.

HMJr: I'm alone now. Nobody's in here with me.

S: Yeah. And I don't know quite why, because we were getting right down to words - quite why the thing wasn't changed then and there, unless we felt that was the issue; and then when the President went over it, I didn't - for some reason or other - hit this tax liability thing right on the head; so you see I can't truthfully say that specifically that was cleared. But evidently when we talked to the President, you must have been thinking of tax liability.....

HMJr: Well, we've never dealt with anything else.

S: .....and I was thinking of tax collected. The President was saying taxes collected. He went over the table in the Budget. He mentioned it yesterday. The newspaper people said, "Will this mean about half of this program is going to be paid for as it goes along?" And the President said substantially yes, and then we deducted the Social Security side of it and so on and something less than half. Well, it was - there just hasn't been a thing in the picture that he's gone over that indicates to me that he was thinking of tax liability. Now, he may have had a mental slip on it, and I, perhaps, should have nailed it - I think you should have nailed it when we were talking to him - and I just completely slipped up on it.

HMJr: No, I told him - I mean, he didn't talk - he just talked to take half of it. I don't think it was up to me at all, but our boys say on Sunday they definitely pointed it out to you, and they left no doubt that you had the last chance to see him.

S: Yeah.

HMJr: So I - I mean, I didn't - except for that one conference, I wasn't permitted to be in on any of the others so.....

S: Well, I think we should have - I think there was a little bit - it was just a little bit fuzziness on the issue there. It's not clear.

HMJr: Well, it's an awful big issue, and I.....

S: Well, I think it ought to be - I certainly think it ought to be cleared, and you have set out to do that. Now, if you - what did you think of that statement. Would that help.

HMJr: No. No, it wouldn't.

S: Uh huh.

HMJr: And - I think the President just has to make up his mind what he meant, and - at least he knows about it now.

S: Yes.

HMJr: And I don't know what he's going to do, but.....

S: Yeah.

HMJr: .....if he's - I dictated it over the phone and it's - this question of a liability or collections on an annual basis - and he's got it and.....

S: Well, that's the main thing. I'm sorry that.....

HMJr: .....he can decide now.

S: Yeah.

HMJr: And I do hope - I wish there'd be some way that - on the tax end - where we've got to go out and make the six months' fight on the Hill that we would have a chance and not have - so there could be a difference of three or four billion dollars.

S: Yes.

HMJr: A tidy sum.

S: Yes. Well, I don't - I don't think that - I mean, every effort, I think, was made to clear it, but there was some slip and it all adds up to the boss saying what he meant, and I think he did; but on the other hand, if there's any way of loosening up - my own feeling is that we can - on this tax thing - we can perhaps do just what the people have been doing on production; namely, missing the ball. And if there's ever a time that we've got a chance of bringing in some tax money, it is when we're throwing fifty-six billion dollars into the economy; and I can't be too much impressed with the argument, we'll say of Gilbert, who expects to control the whole thing. You see, I'm thoroughly aware of these arguments, and they've been going on for six months; and so I have to have some judgment in it, too, and I'm thoroughly aware and thoroughly convinced that we cannot control this economy on the basis of priorities and rationing, and that's the Gilbert thesis.

HMJr: Yes.

S: And I think it goes too far.

HMJr: Well, I agree with you.

S: I think you agree with me on that.

HMJr: I agree with you on that.

S: Yeah.

HMJr: But on the other hand, I don't know whether you agree with me on this or not, but I think it's up to the President to say to me, "How much - what's the maximum you can raise?"

S: Yeah.

HMJr: And then for me to give him a figure.

S: Yeah.

HMJr: And then this would be the first time that he has not taken my figure, and I've always been higher than he has.

S: Yes.

HMJr: And, as I say, I frankly think it's up to the Treasury to give h i m that figure and not the Bureau of the Budget, and we might as well call a spade a spade. I don't imagine you agree with me, but.....

S: Well, I haven't disagreed with you, but I do think we have to - that we're not just interested in - we're not a budget at all - we're not just interested in the expenditure side of it, and particularly at such a difficult time.

HMJr: I agree with you on that. I think you should see all sides of it, and otherwise you wouldn't be carrying out your function.

S: Yeah.

HMJr: But the only thing - if you put yourself in my place where everybody in the Treasury was opposed to me on the seven billion figure and I overruled them on that......

S: Yeah.

HMJr: I mean, every single man in the Treasury was opposed to me.

S: Yeah.

HMJr: And I said seven billion, which was two billion more than they wanted.

S: Yeah.

HMJr: And then suddenly find on top of that another three to five.

S: Yeah. Well, I don't - as far as I'm concerned I hope that it will be adjusted the way you want it, and I don't have any strong feeling on it only I think we ought to raise taxes these days, and I'm going to have just as much difficulty as anybody in paying them.

HMJr: Well, I want to see them raise up to the point - I don't want to kill the goose.

S: Well, that's right.

HMJr: I don't want to kill the goose.

S: That's right.

HMJr: And - well, it's in his lap, and I wanted you to know.....

S: Yeah. Well, I don't think we disagree, and I'm sorry that there seems to have been at some point.....

HMJr: But I wanted you to get it from me that I called him up and I was disappointed.

S: Good. Well, I'm glad you did.

HMJr: And it's up there. I may never hear from it again, and what I'll do God only knows.

S: Yes. All right.

HMJr: Thank you.

January 7, 1942
3:30 p.m.

TAXES AND THE PRESIDENT'S BUDGET MESSAGE

Present: Mr. Sullivan
Mr. Paul
Mr. Tarleau
Mr. Knollenberg
Mr. Blough
Mr. Viner

MR. PAUL: We were in session with Stam. We excused ourselves and told him you wanted to see us.

MR. SULLIVAN: I called Mr. Doughton and he was sweet as pie, and said he thought there must be some misunderstanding, and they have given him an alibi for not getting their work done. I asked him if he would get in touch with them and find out any specific instance where they had asked for anything they hadn't gotten.

MR. PAUL: May I make one suggestion? How much time do you have now?

H.M.JR: I have got twenty minutes.

MR. PAUL: I would like to use some of this time - we covered some of the ground, but I would like to use - I think we ought to tell you a couple of things, and then - the first thing I think I might tell you is very recent. Stam came over this afternoon, and we passed the buck back and forth a couple of times and it was quite clear to me that his idea of an all-out tax bill reflecting the Hill idea is about five billion, tops.

Now, the other thing that I wanted you to give as much thought to as possible, as to how to deal with it, is this sales tax pressure which is going to come all the more with these higher figures, and how you are going to deal with that Friday. I think we should take a very firm stand against it.

H.M.JR: Yes.

MR. PAUL: Now, another thing that I wanted to do this morning which perhaps might be done now without John and I here would be to discuss this question of tax exempts. Knollie has prepared some very good material, and I want him to give you a--

MR. KNOLLENBERG: I haven't any speech on it. Don't get that impression.

H.M.JR: That is all right. I will listen. I gather you (Paul) want to go back to Stam.

MR. PAUL: I don't think we need to be in on this.

MR. SULLIVAN: I think we should.

H.M.JR: Let me tell you this before you go. I called up the Director of the Budget and told him I would call the President. I said, "I want you to hear it from me." Well, he gave me a long song and dance and tried to say that it was up to me to tell the President that this wasn't right, so I said when did I get a chance to tell the President? So he said, "Well, of course Sullivan did point it out on Sunday." I said, "I know he did," and I said, "You saw the President last, and why wasn't it your responsibility?" And then in a very quiet way, I said, "The thing that I object to most strenuously is being handed a joker." "Well we have got certain responsibilities," and I said, "Granted," and I know the Gilbert report, and we have got to get - and I said, "All granted, but I don't know whether you agree with me or not. "It is still the Treasury's responsibility to go up and every year so far I have always asked for more taxes than the President," but, I said, "Sure, you can think about the taxes, but it is our responsibility and we have got to raise it. We might must as well understand each other." "Well, it was one of those slips." I said, "A slip of about three to five billion. That is some slip." He tried his best then to pin the thing on me. So I said, "Well, I thought you said Sullivan pointed - he said, "Yes, he did." "Well," he said, "one of the boys down the line - of course you think on the basis of the fiscal year, and I just don't, and I didn't know how you thought," but he says, "I am sure that the President wanted it the way I had it, and we have got to get more money and so forth and so on." He went on and on and on, so I got over two things to him in a very nice, gentlemanly manner, one, that I didn't like being handed a joker and, two, that the final responsibility for how much taxes was ours. I said, "We named a figure and that settled it. We will go after it. We can't have the thing shifted." "Well," he said, "I won't feel badly, whatever way the President decides." So I said, "Well, at least you know I have called the President, and it is up there now in his lap."

MR. SULLIVAN: Dan asked him three times if this particular point had been raised with the President Sunday afternoon.

H.M.JR: Three times?

MR. SULLIVAN: Yes, and the question was never answered, was it, Randolph?

H.M.JR: Well, what I am going to do is, and I think I will ask Dan to do that, I think Dan had better write a telegram for me to the President tomorrow saying these people are coming in. "Now, this is the interpretation that we are giving, as to how much taxes we need. Now, if that isn't right, will you please let me know."

MR. PAUL: We might take a look at that draft, not that it is necessary, particularly--

H.M.JR: Oh, yes. You mean for Dan?

MR. PAUL: Yes, after he has written it.

H.M.JR: Don't you think he had better do it, in the budget language?

MR. SULLIVAN: Yes, I do.

H.M.JR: And I will tell him to show it to you.

MR. PAUL: I just wanted to be sure.

H.M.JR: I will tell him to show it to you.

MR. VINER: There is a way in which Roy suggested this morning that we may bring the Budget Bureau and our own position together if it is necessary to do a rescue operation, and that is by making the advance collection proposal as part of our program that we present on the Hill.

MR. PAUL: But that won't bring it quite together.

(The Secretary held an unrecorded telephone conversation with Mr. Bell.)

H.M.JR: He agrees.

MR. PAUL: There is only one thing that we - I think Jack was starting to say it, and I think it ought to be clear in your mind, whatever you do, that we can partially come together by applying withholding at the source and also with this--

H.M.JR: Listen, old man, look. This man Harold Smith has done something which I think is outrageous, and I am not going to pull my punch to adjust myself to him. I am not going to do it. I am just not going to do it. And it is much deeper. He has taken the position for over six months now that he should say how much the taxes are. Well, now, he couldn't do it openly, so he did it hiddenly, in a hidden manner. He has taken the position as Director of the Budget that he should say how much we should spend and how much we should collect. He has been doing that now - but he couldn't do it in my presence, so he did it in an underhand, tricky manner, so I am not going to make it easy for him.

MR. SULLIVAN: I think you are absolutely right, Mr. Secretary.

H.M.Jr: You have heard it, and you have been telling me.

MR. SULLIVAN: Yes, and the net effect of what he has done here is to absolutely cramp our style so that we will be obliged to do one of two things or perhaps both, a sales tax and a very high rate of withholding tax and that is the trouble. I mean, he has laid down limits within which we have to operate if we are to follow his interpretation, and I think it is a very fundamental fight on a principle that it has got to be settled the right way or there is going to be trouble every minute from now on.

MR. VINER: It isn't a question of interpretation any more. I have gone through all those tables, and it is integrated in all the tables. There is no question of it. It is not merely a question of wording.

MR. PAUL: No.

MR. VINER: It is built in all the tables. He is estimating that the new taxes are going to produce seven billion dollars new revenue in the fiscal year '43.

MR. PAUL: Collections.

MR. VINER: Collections, yes.

H.M.JR: He knew that all the time.

MR. SULLIVAN: Oh, he absolutely did.

MR. PAUL: Well, the first tablethat they presented to you, and I have a copy of it is on a liability basis, that is, it is on our basis.

MR. VINER: Is it?

MR. PAUL: Yes, it is right here.

MR. BLOUGH: It is ten billion dollars.

MR. SULLIVAN: One other thing you should know--

H.M.JR: This is a fundamental thing.

MR. SULLIVAN: Yes, it is. This is the fight to see who is going to run taxes. Either you are going to run them or Harold Smith is going to run them. You can't run taxes when he is laying down how much you are going to collect in one year.

H.M.JR: No.

MR. SULLIVAN: Not when you are up in these figures. Now one other thing I think you ought to know that developed this morning, particularly in relation to what Mr. Knollenberg is going to discuss, Randolph says, "Well, you took three hundred million away from me when you threw out the taxation of outstanding state and municipals,"and Smith says, "Well, I didn't do that, your boys did that. That is in accord with his view. I think the President wanted the tax on outstanding state and municipals." Check? You remember that conversation?

MR. PAUL: I remember all but the last part of it, that remark about "I think the President wanted it."

MR. SULLIVAN: Yes, sir, he said it.

H.M.JR: "Your boys," meaning?

MR. SULLIVAN: You.

MR. PAUL: I remember that.

H.M.JR: As I told Smith, this could not happen if we in the Treasury had a chance to see the statement in full. This runs pretty deep.

MR. PAUL: You understand this, Mr. Morgenthau, that the first statement here which I received from the Budget was on the basis - our basis.

H.M.JR: No, I didn't understand that.

MR. BLOUGH: It would produce ten billion--

MR. PAUL: Liabilities--

MR. VINER: The heading is liabilities and there is a note that the collections would be less, but the collections are reduced by only a billion dollars.

MR. BLOUGH: Which brings it to the nine they had in mind in the end, which means they didn't give at all.

MR. SULLIVAN: Well, it isn't beyond the realms of possibility that they attempted to--

H.M.JR: Well, this is no accident.

MR. SULLIVAN: Oh, no.

MR. VINER: You can't do anything with that table. That supports them.

H.M.JR: Well, it is - I think a telegram has to go to the President, and we have to lay out our position.

MR. SULLIVAN: I think Jake's observation about this not being susceptible to two interpretations is right, and instead of saying this is our interpretation or this is our philosophy, something else would be very much better because he has got the language so clearly that it can only mean seven billion dollars collected and in the till in fiscal '43.

MR. VINER: No question about that. Every table is unambiguous, whatever the text may be.

MR. PAUL: They forced a great deal on the issue this morning that we were lower in our estimates and we would pick up maybe five hundred or maybe a billion.

H.M.JR: That is none of their business.

MR. SULLIVAN: That is right.

H.M.JR: Well, Mr. Knollenberg, go ahead.

MR. PAUL: We had better go back, and will you (Tarleau) check in with us when you get through, and I don't think you need to, Roy.

(Mr. Paul and Mr. Sullivan left the conference.)

MR. KNOLLENBERG: Mr. Secretary, I am not going to make a speech, contrary to what Randolph said. I am just going to try to discover where our difference of view lies, if there is a difference of view, on tax exempt bonds.

H.M.JR: Please.

MR. KNOLLENBERG: It has been - one of the things that has been so pleasant in this work is to find that our minds run so nearly parallel on all these big things, and this is the only one in which there seems to be a possible differentiation and that is on the outstanding state and municipal bonds. As far as outstanding Federal tax exempt bonds is concerned, of course we have no intention whatsoever of recommending to you that the interest from those be taxed because this is the contract between the Government and the holder and that contract must be met.

H.M.JR: That is my position.

MR. KNOLLENBERG: I think that is perfectly clear, and we all understand that and agree with it. Now, I understand that you have had some hesitation about recommending the taxation of interest on state and municipal bonds because you felt that there might be a matter of the honor of the Federal Government involved in that tax; and, if that is your feeling, I wanted to have you, if you would be good enough to, to spell it out, because I can't see it, and I think I must be not nice enough in my sense of honor.

H.M.JR: No, I suppose the trouble is that nobody has put it to me just like that before. They have always mixed the two up. Now, I have taken the position that this is - on the Federal issues there is a contractual relationship as between the United States Government and the bondholders, and I have distinguished between that and the right to devalue. Now, I think--

MR. KNOLLENBERG: I think this is a clear case of the right to devalue, that it would be dishonest on the Federal Government's part to tax them.

H.M.JR: I think so.

MR. KNOLLENBERG: But on the state and municipal, I can see that it would be dishonest on the part of the states if they refused to grant exemption from state income tax, for example, because they have made a contract with the bondholder that New York, if it issues a bond, will not impose any New York income tax on that, and if it did, why that would be dishonorable on the part of the state, but all that happened in the case of the Federal Government was that our Supreme Court said for a long time in that Collector vs. Day case, the hands of Congress are tied. It can't impose a tax on the salaries of state officers and hence, by inference, which was later confirmed, on the interest from state and municipal bonds. Well, now, the court has changed its mind in that O'Keefe case which was decided in March of 1939 in which it said flatly that that rule of the Collector vs. Day was overruled, no longer in force. So from that date on Congress had complete power to tax that interest and the Federal Government had never been unjustly enriched because of this old rule. The states maybe had gotten a premium for the bonds and hence perhaps the states ought in entire fairness to repay that premium, but the Federal Government, far from being unjustly enriched as a result of that old rule, lost hundreds of millions of dollars in tax money that it would otherwise have collected, and now, because some fellows thought that they were going to be able to avoid Federal income taxes indefinitely by investing in these bonds, why should we be worried when this loophole has been shut? Most of them have already gotten far more in tax savings than they ever paid in premiums on the bond. Roy got figures that show that very clearly.

H.M.JR: Whose responsibility would it be if there was a question of reimbursing them?

MR. KNOLLENBERG: It would be the states', because the states did get probably some premium on these bonds because of their supposed exemptions from Federal income tax and maybe the states ought to give something back. I don't think even the states should.

H.M.JR: Of course they wouldn't.

MR. KNOLLENBERG: And they wouldn't. It is much the same situation. There is a good deal of pressure on the states right now to raise the salary of state judges because they now have to pay tax on their salaries and some people are saying, "Well, they quit law practice, lucrative law practices, to take this seat on the bench, expecting that their income would come in exempt from Federal income tax, and now it is taxable and hence you ought to raise their salary." Well, the states have even refused to do that pretty generally and presumbably they wouldn't give back any--

H.M.JR: Wasn't a judge thing settled along--

MR. KNOLLENBERG: That was a Federal judge thing also.

H.M.JR: What happened about the Federal judges?

MR. KNOLLENBERG: Well, their salaries are taxable from now on by the Federal Government.

H.M.JR: Well, I have got no argument to put up against that.

MR. KNOLLENBERG: Well, that is granted because in the first place it means a good deal of revenue, perhaps as much as three hundred million and in addition it is the matter of morale. If we still let Doris Duke and these people sit around with their tax exempt bonds and pay no taxes in these war times, it would just have a shattering effect.

H.M.JR: Doris is so pleasant to look at. (Laughter) No, have I ever said point blank that I wouldn't go along on the states and municipals?

MR. TARLEAU: You haven't said that so much, Mr. Secretary--

H.M.JR: I have never said it publicly, have I?

MR. TARLEAU: You have never said you wouldn't tax them so much as you said you are for the taxation of future issues.

H.M.JR: On state and municipals, against the retroactive?

MR. TARLEAU: Yes, I think your statements were taken, prior to the war, as meaning that we were not going to tax outstanding issues, don't you think so, Roy?

MR. BLOUGH: I think so, substantially.

H.M.JR: I think you are wrong, look it up.

MR. TARLEAU: I hope I am.

H.M.JR: Well, it wouldn't be very difficult to go through it, would it.

MR. BLOUGH: No, I think we have it looked up and I will get the record.

H.M.JR: Look it up, but my inclination would be, even if I had said so, to go along, but I would like to know what I said.

MR. BLOUGH: Mr. Magill was in last spring, you recall, and he took the position that even if a position had been taken earlier--

H.M.JR: Well, Ros, he undertook that position on Federals, didn't he?

MR. BLOUGH: He may have gone the whole--

MR. KNOLLENBERG: I have never gone the whole hog. I don't think we should on Federals.

H.M.JR: I think Ros Magill went the whole way. Look up what I said and I would like to take a look at it and then I will give you a final answer, but I think my answer will be state and municipals, let's tax them, all outstandings.

MR. KNOLLENBERG: That would be grand.

MR. TARLEAU: It would be grand for so many reasons, for morale reasons, for equity reasons, for simplicity.

MR. BLOUGH: It would fix up a lot of things in the banks.

H.M.JR: How many hundreds of millions are there?

MR. VINER: Billions?

MR. KNOLLENBERG: Fourteen in the hands of the public.

MR. BLOUGH: Twenty altogether.

MR. KNOLLENBERG: Twenty altogether, six of them are owned by Federal agencies and state agencies. I don't know what proportion is owned by Federal agencies.

MR. VINER: I would say, to me, there is only the legal issue which I don't know anything about. I want differential tax exemption. It is out as far as legally possible.

H.M.JR: Even on Federal?

MR. VINER: As far as legally possible. I would say my own interpretation as a layman would be that the bond savings shall be tax exempt. That wording is unambiguous and that is what it means. I wouldn't violate any contractual obligations unless a major emergency forced it on you.

MR. KNOLLENBERG: Well, we are not considering that for a moment.

MR. VINER: No, he is asking me, on the Federal.

H.M.JR: How the hell does the Government have four billion eight?

MR. BLOUGH: That is mostly state and local governments, trust funds. The Federal Government does have some on the loans and so on, but not very much.

H.M.JR: Let me see, but I say the chances are four out of five I will go along with you.

MR. KNOLLENBERG: Well, that is all I have to say then.

MR. VINER: You noticed what the President said in his budget message?

H.M.JR: What particular thing?

MR. VINER: On that question. He said he thought that - his personal opinion was that we had a right to tax them.

H.M.JR: You are quoting from the slip I gave you?

MR. VINER: No, the new budget message.

H.M.JR: Actually what he said?

MR. VINER: Yes.

H.M.JR: The Federal ones?

MR. VINER: No, the states and locals. He said the Federal Government has a right to.

MR. TARLEAU: Mr. Secretary, we are working on that speech that you told us to and we had assumed you were going to make the decision which you have indicated, and we are working along on that line.

MR. VINER: Here it is. "We no longer issue United States tax exempt bonds and it is my personal belief that the income from state, municipal, and local bonds is taxable." And so forth.

H.M.JR: That is something different again, but that isn't what you put up to me tonight.

MR. KNOLLENBERG: No, we wanted to tax outstanding.

H.M.JR: I will say four out of five, I will go along with you.

Sent Jan 8, 1942 at 9.33 am to Rederat W.H. for transmittal to Hyde Park.

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January 7, 1942

TELEGRAM TO THE PRESIDENT

To be transmitted by the White House

I have made plans to confer on Friday morning, January nine, with Senator George and Congressman Doughton and a few other members of the Senate Finance and Ways and Means Committees, including some Republicans, on the tax program.

I note that in reading your Budget Message you state "I believe that $7 billion in additional taxes should be collected during the fiscal year 1943," to which must be added the $2 billion proposed increase in social security taxes. When I talked with you last week on the basis of a $9 billion program, I understood that it was on an annual basis and not on a cash collection basis. You, of course, realize that if we are to get $7 billion of additional taxes in the fiscal year 1943 it will be necessary to impose taxes on an annual basis greatly in excess of this sum because less than sixty per cent of any individual and corporate income taxes imposed would be collected in the fiscal year 1943. This percentage could be increased somewhat by a drastic individual withholding tax but not sufficiently. My interpretation of your message is that you want additional taxes that will yield $7 billion on an annual basis which would mean that we would collect somewhat less than this figure in the fiscal year 1943. Unless I hear from you to the contrary I shall enter the conference on this basis.

HMJr:FLA - Final

January 7, 1942
11:11 a.m.

HMJr: Hello.

Operator: Thomas J. Watson.

HMJr: Hello.

Thomas J. Watson: Hello.

HMJr: Mr. Watson.

W: Yes.

HMJr: Henry Morgenthau, Jr.

W: Oh, hello, Mr. Secretary. How are you?

HMJr: Fine. I thought I'd better get on a telephone basis and see if we can't get this thing straightened out. I sent you another telegram. Hello.

W: Yes..

HMJr: What we need is seven hundred and fifty thousand.....

W: Yeah.

HMJr: .....of those cards of yours.

W: Yes.

HMJr: A day.

W: Yeah.

HMJr: Now we're really being held up here, Mr. Watson, by not getting those and also the shape that they come in. You see, they don't come in proper sequences.

W: Well, hasn't that been corrected?

HMJr: No. It wasn't as of yesterday.

W: Well, I just talked with our manager. He was with your Mr. Graves, and I talked with him from

Mr. Graves' office just a few minutes ago. Why, I tell you, the real.....

HMJr: I have Mr. Hall sitting here, and Mr. Graves, in my room.

W: Is that so?

HMJr: Right now.....

W: Well, I'm glad to get that. Then the sequence is wrong.

HMJr: Mr. Graves said that yesterday's shipment was the worst mix-up he'd received yet.

W: Well, of course, you must give us this little consideration, Mr. Secretary. We're doing all that we can. You see, we were told to begin with, four hundred thousand.

HMJr: Yeah.

W: And then it was raised to four hundred and seventy, and then suddenly just over night this dropped on us and we got everybody on it and every piece of machinery; and as soon as we get more machinery, as I wired you yesterday, that we had already - before you gave us this figure of seven hundred and fifty thousand - I wired you yesterday that we had laid our plans to build up to that just as it was physically possible to do so.

HMJr: Yeah, but you didn't tell me how soon that would be.

W: Well, I couldn't very well, because I don't know just how soon we can get the presses. We have to have priority.

HMJr: Well, now.....

W: There's one thing I'll say to you, that we will give you our whole facilities and we're trying to rent some slitters and presses from some local printers. There are two or three small printers I spoke to on the phone yesterday, and I told our people to pay them the full amount that they could make on those presses if they were running them twenty-four hours a day, and then give them a bonus on top of that with a little temporary help, and I also told our Washington man over the telephone this morning to go outside of the City of Washington if we could get a little priority for a little steel, we don't need very much, and build a one-story printing plant right there in the District, outside the city, where it would be a little bit safer; and I told him if they'd get a clearance on that today, they could start tomorrow.

HMJr: Well, we can help on priorities.

W: What's that?

HMJr: We'll help you on priorities if we know what you want.

W: Well, I told him to get in touch with the right people, and that'll be fine. And anything - we're glad to have you tell us what's wrong and what you want, and I'll immediately get the factory on the telephone and find out what went wrong yesterday and see that it doesn't happen again, because that's not the way we want to do things.

HMJr: Well, your thought is you'll make these cards for us right near Washington.

W: Yes.

HMJr: That will be wonderful.

W: It would, because then we could be on the job day and night, and I'll send the best people we've got there and plenty of them.

HMJr: Well, there are a couple of big printing plants here in Washington. I don't know whether they're busy or not.

W: You know, Mr. Secretary, the way we feel about this, we feel that this is just as much our responsibility as it is yours. We want to do our job.

HMJr: Well, of course, we've got this great flood of patriotism of people that want to buy these bonds, and I haven't got the bonds to sell.

W: Good. Well, I tell you, I'm mighty glad that we are pushed, because it shows people are really interested in getting them.

HMJr: We sold over - we took in over fifty-three million dollars yesterday alone.

W: Well, it's marvelous; and no one appreciates more than I do what you're doing.

HMJr: And so I'd like to - until this is straightened out, I think I'll call you each day if I have a complaint.

W: What's that?

HMJr: I'll call you myself if.....

W: I wish you would; and I'll tell you, if you'll tell Mr. Graves to put down in writing and hand it to Mr. LaMotte just exactly what was wrong, and I'll follow through. I was on the telephone.....

HMJr: Well, I'll tell.....

W: .....about half the time yesterday on this particular thing myself, and I'm going to stick to this until it's finished.

HMJr: I'll tell Mr. Hall to do that.

W: Yes. All right.

HMJr: Because that's - it's his responsibility. He's the head of the Bureau of Engraving.

W: Yeah.

HMJr: And I'll tell Hall to tell your man here in Washington?

W: That's right. And I'll have him get in touch with Mr. Hall right away.

HMJr: Will you do that?

W: You bet.

HMJr: Good. And then.....

W: You let me know just what you want us to do, and we'll turn things upside down until we get it done.

HMJr: And they tell me he's in my outer office now. I've never met him. I'm going to send for him.

W: Good, I wish you would. Tell him that you just talked with me and I said that the job would be done and be done right away.

HMJr: And - do you want to talk to him yourself?

W: No, I just - I'd rather have you tell him that you just talked with me and tell him what I said, that everybody was going to get onto this and do the job, and tell him what I said about the printing plant outside.

HMJr: Outside of Washington.

W: Yeah. I believe that would be a good, safe thing to do.

HMJr: Well, I'm sure it would be very helpful; and if your man, LaMotte, will let us know what he needs in the way of priorities, we'll go out and get it for him.

W: Well, if you do, the minute we get that order, we'll break ground and buy the property and start. We don't care what it costs us. We're not thinking about costs or profit or anything else.

HMJr: Well, if you could get an empty building that would save a lot of time.

W: Yes. I'll tell you, I have committed over fifty per cent of our entire equipment for munitions work.

HMJr: Yes.

W: And we're going to go a lot further.

HMJr: Yeah.

W: This talking about - some people are - reducing ten per cent and twenty per cent doesn't appeal to us.

HMJr: But first I've got to raise the money to pay for that stuff.

W: You're right, and we've got to help you.

HMJr: That's right.

W: And - now don't hesitate. We love complaints. When there's anything wrong, the sooner we hear of it, the sooner we'll be able to remedy it.

HMJr: You'll get it.

W: Good for you. Thank you.

HMJr: All right.

W: Good luck.

HMJr: Good-bye.

W: Good-bye.

January 7, 1942
11:35 a.m.

HMJr: Hello.

Operator: All right.

HMJr: Hello. Hello. Hello.

Operator: He was on there a second ago.

HMJr: Hello. Hello.

Francis Biddle: Hello.

HMJr: Hello.

B: Oh, hello, Henry. Sorry to keep you waiting. I was just going in to a staff.

HMJr: Well, I want one minute of your time on something which I know that you'll be sympathetic with. You know I spoke to you yesterday and thanked you about Toscanini.

B: Toscanini, that's right.

HMJr: Well, the thing went sour.

B: Why?

HMJr: They sent for the poor old man and his wife and dragged them over yesterday to your office there and photographed them publicly and everything like that.

B: Oh, my God.

HMJr: And he isn't going to come to Washington, and he's going to give up his whole concert tour, and they put it this morning "Enemy Alien Toscanini" in the paper.

B: Oh, my God. What was that in, the "New York Times"?

HMJr: No, he's in Philadelphia.

B: Well, how did he happen to go to Philadelphia?

It was arranged that he should do it in New York.

HMJr: Well.....

B: I understood Mat Correa was told that he was going to do the whole thing in New York.

HMJr: Well, the whole thing was slipped up. Now, he's at the Hotel Warwick.

B: Why, yes. In Philadelphia.

HMJr: And look, wouldn't it be a nice thing to have your D. A. call on him at the hotel?

B: I think it would, very. Would you like me to call him up personally and.....

HMJr: Oh, it would be wonderful, because he's terribly upset and.....

B: Oh, I think that's too bad.

HMJr: .....he's going to give up the whole concert. You know, he played two concerts for the Treasury, you know.

B: Is that in the Philadelphia papers this morning?

HMJr: So I've been told.

B: Well, I'll send - I'm awfully sorry, Henry. I am distressed about that.

HMJr: And what he needs is a general permit.

B: Yes.

HMJr: For himself and his wife and Walter Toscanini.

B: Well, he can have a general permit on the specified territory. You see what I mean? You can't say he can travel anywhere he wants, but he can travel anywhere he tells us he wants to travel, you see.

HMJr: Well, that's all.....

B: I'll call up the District Attorney personally.

HMJr: And ask him to call on him?

B: At once.

HMJr: Because he's - he's one in a million.

B: Oh, I know it. I'm very, very distressed about it, Henry.

HMJr: And, as I say, he's played two concerts and he's offered to play three more for the Government.....

B: Oh, dear.

HMJr: .....and he doesn't want to come to Washington, and he just wants to throw up the whole thing.

B: Oh, I'm terribly sorry. I'll either call him or send him a personal wire, and I'll call our man in Philadelphia at once and have him go over there.

HMJr: Would you do that?

B: I really am distressed about it, Henry, that they messed things up.

HMJr: I know how you and your wife feel about this sort of thing.

B: Oh, he's a wonderful fellow.

HMJr: Yes.

B: Yes. All right, thank you.

HMJr: And can I forget about it?

B: Oh, absolutely. I'll do it at once, Henry. I've got a note of it here.

HMJr: Thank you so much.

B: All right.

January 7, 1942
11:43 a.m.

HMJr: Hello.

Operator: Mr. Toscanini is not is not in the hotel, and he didn't leave any message as to when he'd be back.

HMJr: Is there any - he's not there - Mr. Walter?

Operator: No, he's not there.

HMJr: He's not registered there?

Operator: He's registered, but he's not there now.

HMJr: Well, I wonder if Arturo Toscanini would come to the phone? Tell him who it is.

Operator: All right.

HMJr: Ask them whether Arturo Toscanini - see?

Operator: All right.

11:50 a.m.

HMJr: Hello.

Walter Toscanini: Hello.

HMJr: Mr. Toscanini.

T: Yes.

HMJr: This is - hello.

T: Hello.

HMJr: Mr. Toscanini.

T: Yes, I'm Walter Toscanini.

HMJr: Well, this is the Secretary of the Treasury, Mr. Morgenthau.

T: How are you, Mr. Morgenthau?

HMJr: I'm all right. I can't tell you how distressed I was to learn what happened yesterday to your father and mother.

T: Oh, I tell you I will not pay any attention. We were there and we met Mr. Gleason, the United States Attorney in Philadelphia, and he told me that he was not allowed to give a permanent permit to my father, you know.

HMJr: Yes.

T: He was only allowed to give a temporary one.

HMJr: Yes.

T: It is not in his power and he has no instructions to.....

HMJr: Well, I just called up the Attorney General myself, and he is equally distressed; and he wants to send his representative to apologize to your father.

T: But please tell him that is, you know - I told them - I gave the directions, because they phoned to me from New York saying that he must have a permanent permit, and when I went there I spoke and I asked him for this permanent permit, and this man told me, "Well, I am not allowed to do that." I am just in his custody, you know.

HMJr: Well, where are you now?

T: I am in Camden.

HMJr: Where is your father?

T: My father is in Philadelphia.

HMJr: Well, they're going to - at the Hotel Warwick?

T: At the Hotel Warwick. Now he's rehearsing, because he'll be at the Acadamy of Music until one-thirty.

HMJr: Well, the United States District Attorney of Philadelphia is going to call on your father and mother and apologize.

T: Well, I thank you very much for this.

HMJr: I'm all right. I can't tell you how distressed I was to learn what happened yesterday to your father and mother.

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T: At the Hotel Warwick. Now he's rehearsing, because he'll be at the Acadamy of Music until one-thirty.

HMJr: Well, the United States District Attorney of Philadelphia is going to call on your father and mother and apologize.

T: Well, I thank you very much for this.

HMJr: And the Attorney General Biddle was tremendously upset - there was a mistake in his office - and we thought we had everything, and I wish you'd tell your father and mother how badly I feel about it.

T: Well, I am very grateful to you about that, but tell him not to apologize.

HMJr: When will you go back to Philadelphia?

T: Listen, I am in an awfully bad spot because I am not allowed to go to Philadelphia.

HMJr: You are not allowed?

T: No. I must go and see the United States Attorney, I guess, in Trenton or the assistant here in Camden and to ask for permission, because also I am an alien - I am considered an alien enemy, you know.

HMJr: Well.....

T: I made my first paper in 1938, but I was born in Italy.

HMJr: Yes. But where could they reach you. I mean, so if I wanted to assist you to get down to Philadelphia.

T: Now I am here in Camden with the RCA Victor.

HMJr: With who?

T: RCA.....

HMJr: Victor.

T: .....Victor Manufacturing Company.

HMJr: Well, I'll see that they get in touch with you and give you a permit so - you want to go to Philadelphia and also to Washington.

T: To Philadelphia, and if it is possible, also to Washington.

HMJr: That will be arranged. You are at RCA Victor.

T: Yes.

HMJr: Well, now, you stay there until somebody gets in touch with you from the.....

T: Thank you very much.

HMJr: But we'll take care of you, also.

T: Thank you very much.

HMJr: But it's an outrageous thing, and I can't tell you how angry I was.

T: I tell you one thing, that we came from a country in which we were useless to the world.

HMJr: Yes.

T: You know?

HMJr: Yes.

T: And also these restrictions are freedom for us.

HMJr: Well, it's very nice of you to take that attitude, but I will tell the Attorney General that you are at the RC Victor.....

T: RCA Victor, yes.

HMJr: .....and they should fix you up with a permit so that you can go to Philadelphia tonight.....

T: Thank you.

HMJr: .....and - the RCA Victor is at Camden, isn't it?

T: Yes, at Camden.

HMJr: All right.

T: The name of the United States Attorney in Trenton is Mr. Thomas Armstrong.

HMJr: Well, that's up to the Attorney General. If I could do this, I'd present, you, your mother and father with a permit framed in gold.

T:	Thank you very much.
HMJr:	But you stay there, and somebody will get in touch with you.
T:	Thank you very much.
HMJr:	And you tell your father I called.
T:	And thanks. I will do that. Will you also send to the Attorney - to the United States Attorney that if he can grant the same for my wife, too.
HMJr:	For your wife also.
T:	Yes.
HMJr:	Absolutely.
T:	Thank you very much.
HMJr:	Surely.
T:	Good-bye.

January 7, 1942
11:58 a.m.

HMJr: Hello.

Francis Biddle: Yes.

HMJr: Francis.

B: Yes, Henry.

HMJr: Now, Mr. and Mrs. Walter Toscanini - his son, you know, who looks after him - they're at the RCA Victor plant in Camden.....

B: Yes.

HMJr: .....and can't get over to Philadelphia to be with his father.

B: Why can't they?

HMJr: They won't let them. Your people won't let them.

B: All right.

HMJr: He's at the RCA Victor - Mr. and Mrs. Walter Toscanini.

B: All right. Henry, I've got this publicity. It isn't bad at all. On the contrary. The one in the "Philadelphia Record" is very nice, what a grand guy he is and so on.

HMJr: Yeah.

B: And the word "alien" is in quotations. Then it goes on to say that this fellow is not an alien. That he has always been against everything to do with Nazi and so on, and a very nice picture of him.

HMJr: Well, if you could get.....

B: So I don't think it's quite as bad as.....

HMJr: Yeah, but the old man did have to go over there. Something went wrong. I don't know what went wrong.

B: Yes. Well, I've put in a call for Gleason to talk to him about it.

HMJr: And somebody in New Jersey will have to take care of.....

B: Yes, I understand. I'll get a clearance for Walter to go over and see his father right away.

HMJr: But he wants to go there and then come on down to Washington with him.

B: Walter. Fine.

HMJr: Mr. and Mrs. Walter.

B: Mr. and Mrs. Walter, very good.

HMJr: Now, may I make another suggestion?

B: Yes, Henry.

HMJr: Why don't you send some FBI man up there to sort of escort them down and look after the old man?

B: I think that would be all right. I can do that.

HMJr: Can't you do that?

B: Sure I can, yes.

HMJr: I think it would be awfully nice.

B: I'll speak to Edgar about it. We'll send somebody down with him anyway.

HMJr: Because I know how you and your wife feel about music.

B: Oh, yes. Righto.

HMJr: Thank you.

Office of the Attorney General
Washington, D.C.

January 7, 1942

Dear Henry:

Gerald Gleeson, the United States Attorney in Philadelphia, has already cleared the arrangement for Arturo Toscanini's travel. At my request he is calling up Mr. Toscanini and telling him that I am personally interested in the case and wish to have every courtesy extended to him.

I am sending you a clipping from the Record which does not seem to me to be unfriendly publicity, although Mr. Toscanini was upset when the photographers surrounded him at the Court House, which was inevitable.

I have also written to Mr. Walter Toscanini that he should apply for similar travel clearance to our Assistant District Attorney at Camden, Mr. W. Orvyl Schalick.

I have arranged to have an F.B.I. agent accompany Mr. Toscanini from Philadelphia to Washington when he comes down here for his concert.

Do let me know if there is anything more.

Sincerely yours,

Francis

The Honorable

The Secretary of the Treasury

Washington, D. C.

Office of the Attorney General
Washington, D.C.

January 7, 1942

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Do let me know if there is anything more.

Sincerely yours,

Francis

The Honorable
The Secretary of the Treasury
Washington, D. C.

'Alien' Toscanini Gets Travel O. K.

Still a Citizen of Italy, Maestro Is Subject to New Rules Governing Foreigners' Moves.

Some years ago Maestro Arturo Toscanini refused to play the "Giovinezza," the Fascist hymn, at a concert in Bologna.

In 1935, in Vienna, he declined to receive King Ferdinand of Bulgaria—a nation now at war with the United States.

In 1938 he refused to conduct at his beloved Salzburg Festival because of the corroding influences of Nazism now at work in Austria."

Asks Travel Permit.

Yesterday, the white-haired Toscanini—Toscanini, the "perfectionist;" Toscanini, the democrat—walked into the office here of U. S. Attorney Gerald A. Gleeson and asked, please, would the Government let him travel to Washington next week?

For Toscanini, who hates dictatorships, is still an Italian citizen. And as such he is subject to the new regulations which forbid "enemy aliens" from traveling from one community to another.

Gleeson not only gave permission to the celebrated conductor and his wife, Carla, to travel to Washington, but he added permission for them to return from Washington to their home in New York.

Connected With Art.

And Gleeson said;

"His travels are in connection with his art. In my estimation he is doing splendid work for the cause of America. As a matter of fact, one of his two appearances in Washington with the Philadelphia Orchestra next week will benefit the national campaign for the sale of defense bonds."

He also explained that Toscanini on January 24, February 28 and March 21 will appear on the U. S. Treasury Department radio hour.

It was a somewhat different Toscanini who appeared at the U. S. Court House. Here yesterday to rehearse the orchestra for concerts in the Academy Friday and Saturday, he refused as usual to be interviewed. But he posed amiably for photographs.

Gleeson explained that the former requirements that an enemy alien must receive permission to travel from one Federal district to another have now been tightened to embrace travel between any two communities.

Cameras Turned In.

A late checkup last night showed that, under the order that all enemy aliens must surrender their cameras and short-wave radio receivers, police here had received 327 cameras and 440 radios. They also had received 12 guns and a number of binoculars. Deadline for voluntary surrender was 11 P. M., Monday.

Aliens who failed to bring "contraband" to police stations are liable to internment for the duration of the war.

Axis-hating Arturo Toscanini, left, legally classed as an "enemy alien" because of his Italian citizenship, is shown with U. S. Attorney Gerald A. Gleeson, who gave him permission to travel to Washington for a concert.

Regraded Unclassified

January 7, 1942.

Dear Mr. Toscanini:

Thank you very much for your letter of January 5th. I appreciated your father's agreement to conduct one concert in January, one in February, and one in March, and also your statement that he wants to help at any time when he can cooperate with the Defense Bond campaign. I need not tell you that this means a great deal to all of us.

I did secure a box for the concert on January 13th, and I want to thank you very much for your assistance in this matter. I am looking forward to seeing both you and your father at the Eugene Meyers' on that date.

With all good wishes for the New Year,

Sincerely,

(Signed) H. Morgenthau, Jr.

Mr. Walter Toscanini,
RCA Manufacturing Company, Inc.,
Camden, New Jersey.

GEF/dbs

RCA MANUFACTURING COMPANY, INC.
A RADIO CORPORATION OF AMERICA SUBSIDIARY
Camden, New Jersey

January 5, 1942

My dear Mr. Secretary:

My father was very glad to learn of your proposition and he willingly agrees to conduct one concert in January, one in February, and one in March, and at any other time you believe his work can be of some help to your Defense Bond Campaign. Some day (and I hope very soon) we must call it the Offensive (in the military sense, of course) Bond Campaign.

I have been in touch with Mr. William S. Rainey in New York, and he will take care of the dates with N.B.C.

I hope you have been able to get the tickets you wanted for the Washington concert, or have reached some favorable solution -- but from Philadelphia it was impossible for me to do anything more.

I hope to have the pleasure to see you in Washington on that evening.

With my best regards,

Very sincerely yours,

Walter Toscanini

The Honorable Mr. H. Morgenthau, Jr.
The Secretary of the Treasury
Washington, D. C.

"GO RCA ALL THE WAY"

88

~~101~~ 3:19

"Message from Col. Smith

"The 71 Coast Artillery (new regiment) is now manning all positions in the vicinity of Washington

"The 212 Coast Artillery (old regiment) cleared Washington at noon today."

1/7/42

From: MR. FITZGERALD

January 7, 1942
3:34 p.m.

HMJr: I just wanted to tell you how pleased I was with that report, and also the word that the 71st had moved in.

Colonel Smith: That's a good regiment, Mr. Secretary. One of the best we've got.

HMJr: Well, I'm delighted at the report. No reasonable person could ask for any more.

S: Well, I think you'll find that this outfit will meet all of your expectations.

HMJr: Yes.

S: It's very unfortunate that the other one came in. It was just one of those things, you know. To the people who were assigning them, a regiment was a regiment.

HMJr: Yes.

S: And that's all they took into consideration. But I think that everything will be all right now.

HMJr: Fine.

S: And sometime when you have a little leisure, maybe you'd like to go out and take a look at it.

HMJr: I'll do that.

S: All right, sir.

HMJr: Thank you, Colonel.

S: You're quite welcome.

January 7, 1942
5:19 p.m.

Operator: Go ahead.

HMJr: Hello.

Secy. to Colonel Donovan: Yes, Mr. Secretary.

HMJr: Have you got a pencil?

S: Yes, I have, sir.

HMJr: Please.

S: Yes, sir.

HMJr: You have working for you a Mr. Wally Deuel.

S: That's right. He's.....

HMJr: Formerly of Chicago Daily News.

S: .....he's in our New York office, sir.

HMJr: Well, he's home sick.

S: Yes.

HMJr: And I'd like to borrow him one month to send him to the West Coast to help us with a Disney picture on life in Germany that we're doing. Hello.

S: Yes.

HMJr: And his doctor has told him he could go.

S: Is that so?

HMJr: Yes.

S: All right.

HMJr: His doctor said it would be good for him.

S: He did?

HMJr: Yes.

S: All right, sir. I'll.....

HMJr: He said it would be the best thing for him.

S: Yes.

HMJr: So he's got his doctor's permission, and now I want Doctor Donovan's okay.

S: Well, I'll see that you get it from the doctor. My doctor.

HMJr: And - will you?

S: Yes, sir.

HMJr: And would you get word to me the first thing in the morning?

S: I shall certainly do that.

HMJr: And if I'm not in, would you give it to Mrs. Klotz? K-l-o-t-z.

S: Yes, I'll do that, Mr. Secretary.

HMJr: Thank you.

S: Yes, sir.

HMJr: Thank you.

Twenty-Five Largest Holders of Securities to be Refunded in January -- All Four Issues Combined
Based on Treasury Survey of Ownership of Government Securities, November 30, 1941
(Par values in millions of dollars)

STRICTLY CONFIDENTIAL

Investor	Total all four issues	1-3/4% Treasury notes due Mar. 15, 1942	FFMC Issues: 3's of Jan. 15, 1942-47	FFMC Issues: 2-3/4's of Mar. 1, 1942-47	RFC 7/8's of Jan. 15, 1942
			Details for each issue		
1. Amount owned by 25 largest holders					
Guaranty Trust Co., of New York, New York, N. Y.	110.0	2.0	1.3	17.9	88.9
National Bank of Detroit, Detroit, Mich.	30.4	8.9	16.5	-	5.0
Equitable Life Assurance Society, New York, N. Y.	26.0	-	25.6	.4	-
Bankers Trust Co., New York, N. Y.	21.7	9.3	1.0	1.3	10.1
Metropolitan Life Insurance Co., New York, N. Y.	18.6	-	3.9	7.6	7.0
Toledo Trust Co., Toledo, Ohio	15.5	13.0	-	-	2.5
J. P. Morgan & Co., New York, N. Y.	14.9	-	-	-	14.9
First National Bank, New York, N. Y.	14.9	6.0	-	-	8.9
The Northern Trust Co., Chicago, Ill.	13.0	-	-	-	13.0
Irving Trust Co., New York, N. Y.	12.5	-	-	-	12.5
First National Bank, Baltimore, Md.	12.5	12.5	-	-	-
First National Bank, Chicago, Ill.	8.8	5.0	*	*	3.8
Fidelity Union Trust Co., Newark, N. J.	8.0	2.0	2.0	-	4.0
American Trust Co., San Francisco, Calif.	7.0	5.0	-	-	2.0
Manufacturers & Traders Trust Co., Buffalo, N. Y.	6.5	-	6.5	-	-
Seaman's Bank for Savings, New York, N. Y.	6.5	6.5	-	-	-
U. S. National Bank, Portland, Oregon	6.4	.4	2.4	3.3	.4
New York Life Insurance Co., New York, N. Y.	6.2	-	1.1	5.1	-
Prudential Insurance Co., of America, Newark, N. J.	5.7	1.7	3.6	.4	-
Commerce Trust Co., Kansas City, Mo.	5.7	.7	5.0	-	-
Union Dime Savings Bank, New York, N. Y.	5.6	.5	4.1	1.0	-
Bank of America, National Trust and Savings Association, San Francisco, Calif.	5.2	.2	2.1	[illegible]	-
Huntington National Bank, Columbus, Ohio	5.1	-	-	*	5.1
Bank of the Manhattan Co., New York, N. Y.	5.0	5.0	-	-	-
Central Hanover Bank & Trust Co., New York, N. Y.	5.0	5.0	-	-	-
Total amount owned by 25 largest holders	376.7	83.7	75.1	39.9	178.0
2. Total privately held supply	988.4	341.4	235.0	103.1	309.9
3. Percent of total privately held supply owned by 25 largest holders	38.1%	24.5%	32.0%	38.7%	57.6%

Office of the Secretary of the Treasury, Division of Research and Statistics.

Note: Figures are rounded to nearest tenth of a million and do not necessarily add to totals.
* Less than $50,000.

TREASURY DEPARTMENT

INTER OFFICE COMMUNICATION

DATE January 7, 1942

TO Secretary Morgenthau

FROM Vincent F. Callahan

Attached is a detailed report showing comparative speeds of Winston Churchill's talk before Congress on Friday, December 26, and your (Secretary Morgenthau) talk on Sunday, January 4.

Eliminating applause, Winston Churchill's average speed was 108 words per minute and your speed (Secretary Morgenthau) was 127 words per minute. On the attached sheet you will find a detailed report.

Vincent F. Callahan

The following tabulation indicates the number of words per minute delivered by Secretary Morgenthau in his radio address broadcast Sunday evening, January 4, and a similar tabulation of a speech delivered by Mr. Winston Churchill before the Senate and House of Representatives on Friday, December 26:

Speeches By Minutes	Secretary Morgenthau Words Per Minute	Winston Churchill Words Per Minute
1	125	87
2	132	81 *
3	128	114 *
4	123	102 *
5	127	121 *
6	122	114
7	130	90 *
8	126	104
9	122	101 *
10	136	123
11	127	112
12	128	110
13	125	65 *
Average Words Per Minute	127	108

*Denotes interruption by applause and laughs.

TREASURY DEPARTMENT 93

INTER OFFICE COMMUNICATION

DATE January 7, 1942

TO Secretary Morgenthau

FROM E. H. Foley, Jr.

The other day I sent you a copy of my ruling to the effect that the Secretary of the Treasury had no power to exempt from taxation admissions to a benefit performance by the Metropolitan Opera Association for the American Red Cross.

I thought you would be interested in the attached reply from H. J. Hughes, Legal Adviser for the American Red Cross, in which he says the position I have taken is impregnable. Apparently Mr. Hughes was being pushed by Colonel Hartfield, of White and Case, counsel for the Metropolitan Opera Association.

E.H.F.Jr.

Attachment.

C
O
P
Y

AMERICAN RED CROSS

National Headquarters

Washington, D. C.

January 5th, 1942

E. H. Foley, Jr. Esquire,
The General Counsel of the Treasury,
Treasury Department,
Washington, D. C.

Dear Mr. Foley:

Thank you for your letter of January 5th.

The position you have taken is impregnable and we are sorry to have troubled you with this matter.

Sincerely yours,

/s/ H. J. Hughes

H.J. Hughes,
Legal Adviser

HJH/ew

Copied 1/7/42 - mp

TREASURY DEPARTMENT

PROCUREMENT DIVISION

WASHINGTON

OFFICE OF THE DIRECTOR

January 7, 1942

MEMORANDUM TO THE SECRETARY:

IN RE: SUBCONTRACTING

Mr. Thomas S. Stephens, former Procurement Officer for the State of Kentucky, who recently completed his detail with the Division of Contract Distribution as our representative on one of the Defense Special Trains, reported to this office January 5th to take charge of a new subcontracting unit for the purpose of making sure that the business which we place is distributed to the extent possible.

The need for an experienced procurement man to specialize on contract distribution has been increasing and I feel that Mr. Stephens will be able to accomplish the purpose.

Clifton E. Mack,
Director of Procurement

JAN 1942

My dear Mr. Chairman:

I am in receipt of a letter from the Executive Secretary of the Foreign-Trade Zones Board dated December 31, 1941, transmitting the minutes of the meeting of the Committee of Alternates of the Board, held December 18, 1941, together with recommendations of the committee regarding the Foreign-Trade Zone at Stapleton, Staten Island, New York, and certain other documents.

I approve the recommendations in question, and agree that the City of New York should be notified promptly regarding them.

Very truly yours,

(Signed) H. Morgenthau, Jr.

Secretary of the Treasury.

Hon. Jesse H. Jones,
Chairman, Foreign-Trade Zones Board,
Washington, D.C.

RC:hl
1-2-42

Brown 11:35
File to Thompson

TREASURY DEPARTMENT

INTER OFFICE COMMUNICATION

DATE JAN 6 1942

TO Secretary Morgenthau.

FROM Mr. Foley.

The attached letter for your signature is to indicate your approval, as a member of the Foreign-Trade Zones Board, of recommendations that the City of New York immediately install certain protective equipment for guarding the zone, and that an extension of time be granted for the completion of certain other construction and improvements.

In making these recommendations, the Committee of Alternates of the Board has borne in mind conditions created by the war.

It is my opinion that the recommendations should be approved.

E.H.F.

January 7, 1942.

Dear Mr. Coy:

Thank you very much for sending me a copy of the letter that you received from the Vice President. I appreciate your passing this on to me, and have read it with interest.

Sincerely,

(Signed) H. Morgenthau, Jr.

Honorable Wayne Coy,
Liaison Officer,
Office for Emergency Management,
Washington, D. C.

GEF/dbs

File to N.M.C.

From Desk of
Wayne Coy, Liaison Officer
Office for Emergency Management

99

1/5/42

Mr. Morgenthau,

This is the letter from the Vice President about which I spoke to you last Tuesday night.

Thanks Wayne Coy

Then let White read incoming and return

C
O
P
Y

OFFICE OF THE VICE PRESIDENT

Washington

November 24, 1941

Honorable Wayne Coy
Liaison Officer for Emergency Management
229 State Department Building
Washington, D. C.

Dear Wayne:

I have gone over your material but not in as much detail as I would like.

This noon I had lunch with the Honorable C. D. Howe, Head of the Department of Munitions and Supply in Canada. His presentation interested me very greatly and I asked him for a chart of his organization and any other relevant material he might have. I am sending you this chart and the other material also. I like his set-up very much. It seems to me logical to have procurement, priorities and allotment in the same show. I told Don Nelson this over the 'phone this afternoon and said I was sending this material to you with the suggestion that you study it and then talk with Nelson.

If you wish to talk with any of the Canadians you can get in touch with J. B. Carswell of the Canadian Department of Munitions and Supply at 15th and M Streets. It may be that you will want to get in touch with the Honorable C. D. Howe if he has not gone back to Ottawa by the time this letter gets to you.

Sincerely yours,

/s/ H. A. Wallace

Enclosures.

noted by White 1/7/42

Treasury Department
Division of Monetary Research

Date January 7, 1942 19

To: Secretary Morgenthau

From: Mr. White

As of December 15, our actual expenditures on lend-lease aid to the U.S.S.R. amounted to only $21 million -- $9 million of aircraft and $12 million of combat vehicles.

OFFICE OF LEND-LEASE ADMINISTRATION
FIVE-FIFTEEN 22d STREET NW.
WASHINGTON, D. C.

E. R. Stettinius, Jr.
Administrator

CONFIDENTIAL

January 7, 1942

MEMORANDUM

To: Secretary Morgenthau

From: E. R. Stettinius, Jr.

Subject: Progress in allocating and obligating Lend-Lease funds

The attached chart on the above subject is sent you for your confidential information.

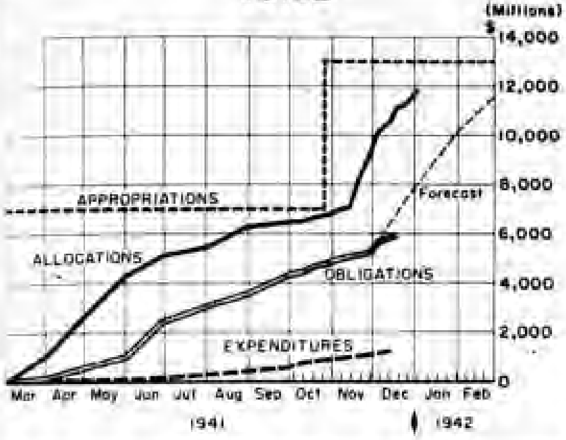
Ed

Attachment

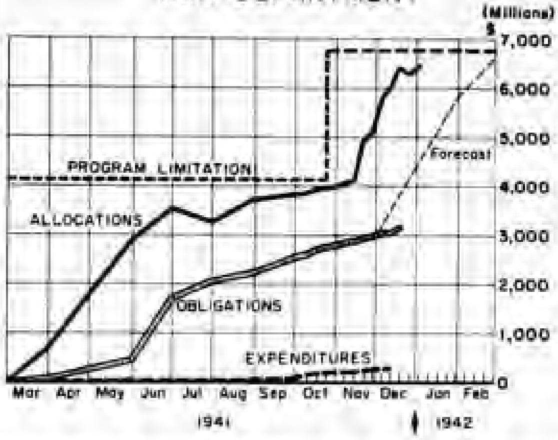
ALLOCATIONS AND OBLIGATIONS

LEND-LEASE FUNDS

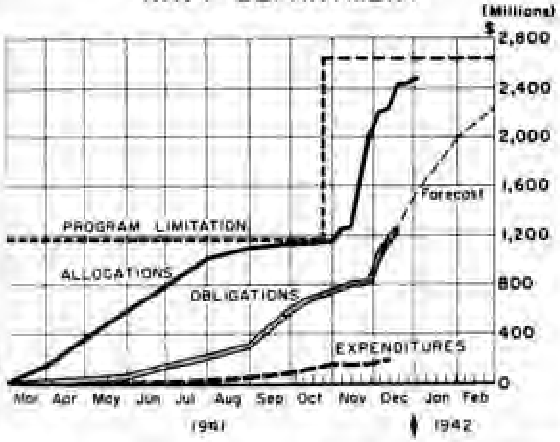
TOTAL



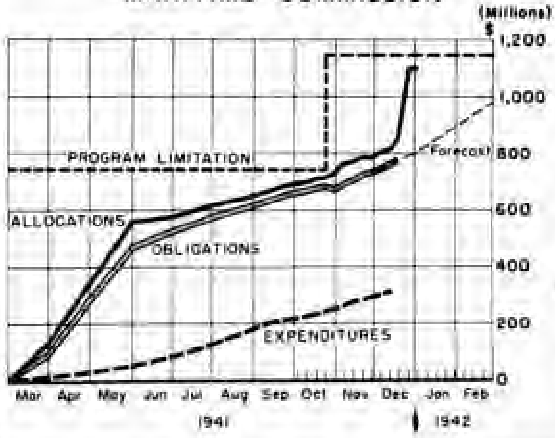
WAR DEPARTMENT



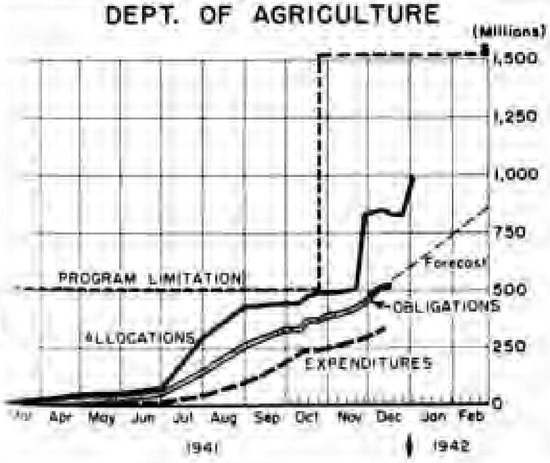
NAVY DEPARTMENT



MARITIME COMMISSION



DEPT. OF AGRICULTURE



TREASURY DEPARTMENT

Of[illegible] of Lend-Lease Administration - January 5, 1942

January 7, 1942

The attached letter was sent to the following. Signed H. Morgenthau, Jr.

Honorable Jesse H. Jones,
Honorable Postmaster General,
Honorable Paul V. McNutt,
Brig. Gen. Philip Fleming, U.S.A.
Honorable Secretary of the Interior,
Honorable Secretary of Labor,
Honorable Attorney General,
Honorable Secretary of Agriculture,
Honorable Secretary of Commerce,
Honorable Secretary of State,
Honorable Secretary of War.

Note; A letter was not sent to the Secretary of Navy as the Navy has been cooperating with the Treasury fully.

C
O
P
Y

January 7, 1942

My dear Mr. Secretary:

I am enclosing a copy of my letter of December 29th, to the heads of Treasury bureaus and divisions, with respect to the purchase of Defense Savings bonds and stamps by employees of the Department.

It is believed that a letter along similar lines, from the head of each department and agency of the Government, would have the effect of increasing substantially the amount of bonds and stamps purchased regularly by Federal employees.

Sincerely,

(signed) H. Morgenthau, Jr.

The Honorable,
The Secretary of State,
Washington, D. C.

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TREASURY DEPARTMENT

WASHINGTON

December 29, 1941

To the Heads of Treasury Bureaus and Divisions:—

SUBJECT: Purchase of Defense Savings Bonds and Stamps

On May 22, 1941, I established a plan for the voluntary participation of Treasury employees in the Government's campaign for the sale of Defense Savings bonds and stamps.

While the number of pledges received, on the basis of monthly reports, indicates that a large percentage of Treasury personnel, in our combined field and departmental services, have signified their intention to participate in the campaign, the total amount of Defense Savings bonds and stamps purchased by them up to this time through the Department's group agents reflects a relatively low per capita average of monthly purchases. In this connection it is realized, of course, that some employees prefer to buy their bonds and stamps from post offices, banks and similar agencies, so that all purchases are not included in the figures reported by the Department's group agents. This is particularly true in the case of our field services.

The declaration of war places a new and increased responsibility on Defense Savings Committees and others engaged in the important task of promoting the sale of Defense Savings securities. Local committees throughout the country have been urged to re-double their activities and to conduct a sales campaign which by its response will demonstrate that America to a man is behind our greatest national test.

Employees of the Federal Government should be among the leaders if not foremost in the vast army of wage-earners who throughout the country are so generously responding by setting aside part of their earnings each pay-day or each month for the purchase of Defense Savings bonds and stamps.

The heads of sections and units of Treasury bureaus and divisions in Washington and throughout the several field services can render invaluable service by reminding their employees of the opportunity thus offered whereby they may voluntarily provide a stimulating example to workers everywhere by actually putting aside as much of their income as they feel they can spare each month for investment in these securities. In so doing, they will not only help their Government, but will at the same time provide for their own financial security in the years that lie ahead.

I feel sure that I shall have your complete cooperation in this matter, and feel equally confident that Treasury employees everywhere will respond to this call.

Very truly yours,

H. Morgenthau Jr.

Secretary of the Treasury.

~~December 29, 1941~~
Re-dated JAN 7 1942

Dear Henry:

I am very glad to have your letter of the 23rd and to reply to the suggestions contained therein.

The Defense Bond selling has been more than stimulated by the declaration of war and sales are now exceeding the hopes of a few weeks ago. Of course, the highest possible sales will not obviate the necessity of compulsory savings unless the transfer of the economy from a peace to a war basis and the lack of usual investment opportunities free funds in such quantity that funds seeking investment greatly exceed remaining outlets other than Government bonds. There is great promise that this will be the case and that there will be available the large sums we shall need to borrow, even with increased taxes.

In the middle paragraph of your letter, I think you also have in mind compulsory savings in a somewhat different sense. From the standpoint of combating inflation, compulsory saving does take away purchasing power at a time of high wages, with the additional advantage of making purchasing power available at a time when employment has gone below a certain level. Moreover, such compulsory saving has a great equity appeal because it makes only temporary the extraction of contributions from the low income groups. This extraction is necessary because of the large mass purchasing power in the low income groups, but the compulsory saving feature restores the contribution at a more propitious time. Like you, we are attracted by this idea and have been working on features of it for some time. I quite agree that the regressive effect of the sales tax does not necessarily apply to compulsory savings.

In the last sentence of your letter, you suggest the possibility of a scheme whereby half the amount of the net income in 1942 exceeds the net income in 1941 would have to be invested in compulsory savings which could not be drawn upon until employment had fallen below a certain level. We have considered various schemes for taxing increases in spendable income and sweetening these schemes in the lower brackets by adding the feature of compulsory savings. So far, it has proved impossible to frame any plan which could be, at the same time, administratively feasible and also reasonably equitable, but we have not abandoned the idea.

We hope that you will give us any further suggestions in this or any other connection which occurs to you.

Sincerely,

(Signed) H. Morgenthau, Jr.

Signed H. Morgenthau, Jr.

The Honorable,
The Vice President,
Washington, D. C.

N.M.C.
By Messenger 4:05 Sley

COPY
REP:mm
12/26/41

Back
to
T.Y.

OFFICE OF THE VICE PRESIDENT
WASHINGTON

December 23, 1941

The Honorable

The Secretary of the Treasury

Dear Henry:

Thanks for your letter of December 20.

At the moment, I am inclined to think that if you do a sufficiently good job of selling a large volume of defense bonds, there are enough other deflationary forces active so that there will probably not be necessary any other type of compulsory savings. I must say, however, that I do like the idea of compulsory savings being taken away from the purchasing power at a time of high wages and then being made available to the purchasing power at a time when employment has gone below a certain level.

The argument with regard to the regressive effect of a sales tax does not necessarily apply to compulsory savings. Your idea of making the compulsory savings an adjunct to the income taxes in the lower brackets sounds decidedly interesting. Might it also be possible to work out a scheme whereby half the amount by which the net income in 1942 exceeds the net income in 1940 would have to be invested in compulsory savings which could not be drawn upon until employment had fallen below a certain level?

Sincerely yours,

H A Wallace

H. A. Wallace

TO:

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Miss Chauncey

This is for a record in the Secretary's files, as I gave him this information en route from his home to the office on Thursday morning.

Dave H. Morris, Jr.

From:

TREASURY DEPARTMENT

INTER OFFICE COMMUNICATION

DATE January 7, 1942

TO Secretary Morgenthau

FROM Dave H. Morris, Jr.

Subject: Issuing outlets for Defense Savings Bonds being arranged through Federal Reserve Banks.

In accordance with your request, I talked this afternoon with Mr. Young, in Chicago; Mr. Sproul, in New York; and Messrs. Ransom and McKee, of the Board of Governors, with the following results.

(On investigating the background of this situation, I find that Chicago, New York, Minneapolis, and perhaps one or two other Reserve Banks felt that the form of telegram to large corporations suggested by the Treasury, in their telegram of December 30, was not the most suitable approach and preferred to write individual letters, giving considerably more detail. This procedure was approved wherever it was suggested.)

Conversation with Mr. Young:

In view of the above background, I simply told Mr. Young that you were very interested in knowing what progress had been made to date in his district. He told me that in view of the complicated technicalities involved, it had taken them a day or two to prepare their letters and that the first ones had only gone out on Friday night, with the bulk of them going out on Saturday (January 2 and 3). They started receiving replies yesterday and some more today and all replies so far received were affirmative. They are proceeding to work out the actual designations and make the necessary arrangements.

At my request, Mr. Young said he would send me an air mail letter tonight, giving me a copy of the letter they sent out and some statistics on the total number of letters sent out and the replies received to date.

Conversation with Mr. Sproul:

Mr. Sproul said they had been working over the letter to corporations who were operating or contemplating putting into operation payroll deduction plans and that the letter was going out tonight. He said he would be glad to keep me posted on the situation.

Conversation with Messrs. Ransom and McKee:

In accordance with your suggestion, I telephoned Mr. Ransom concerning this matter. He said that while he had originally spoken to you about it, he had done so more or less because of extraneous circumstances and that Mr. McKee was really the one who was following the Defense Savings Bond situation. It was finally arranged that I would speak to Messrs. Ransom and McKee jointly, which I did.

They were most cooperative, but indicated that they were a little in the dark on the matter. For instance, the first they knew about the Treasury telegram of December 30, was when one of the member banks (Richmond) telephoned them to ask for some information on the subject. I told them that I felt sure this was just an oversight resulting from an attempt to get the ball rolling rapidly and that in the future I would see that they were informed on such items.

January 7, 1942

Secretary Morgenthau

Dave H. Morris, Jr.

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DWM.Jr./dwb

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Secy gave
rubber copy
to Mr Purvis
1-7-42.

Unfilled Orders for Savings Bonds at the
Federal Reserve Banks and the Post Office Department
December 31 to date
(In thousands of pieces)

Day	Unfilled Orders at opening of business	New Orders Received Today	Bonds manufactured today	Unfilled orders at close of business	IBM Deliveries this day		
					A type	B type	Total
Dec. 31	919	285	375	829	[illegible]	-	[illegible]
Jan. 1	829	none - no mail	400	429	[illegible]	-	[illegible]
2	429	932	370	991	[illegible]	[illegible]	[illegible]
3	991	600	420	1,171	[illegible]	-	[illegible]
4	1,171	none - no mail	none - closed	1,171	[illegible]	-	[illegible]
5	1,171	257	173*	1,255	[illegible]	-	[illegible]
6	1,255	425	272*	1,408	[illegible]	-	[illegible]

Office of the Secretary of the Treasury,
Division of Research and Statistics.

January 7, 1942.

* "A" type only. The Bureau manufactured 272,000 "B" type bonds on January 5 and 178,000 such bonds on January 6, but these bonds were not shipped out of Washington and are not counted for the purpose of this table.

Agents' requests for savings bonds unfilled at the close of business, January 6, 1942

(In thousands)

	Denomination					
	$25	$50	$100	$500	$1,000	Total
Federal Reserve Banks						
Boston	59	27	34	4	1	125
New York	-	79	92	-	-	171
Philadelphia	-	13	23	-	-	36
Cleveland	-	21	20	-	-	41
Richmond	8	17	16	3	-	44
Atlanta	5	13	10	1	-	29
Chicago	88	51	65	10	-	214
St. Louis	9	8	12	-	-	29
Minneapolis	1	14	7	1	-	23
Kansas City	41	22	22	4	-	89
Dallas	12	-	-	-	-	12
San Francisco	42	20	31	1	-	94
Post Offices	118	194	189	-	-	501
Total	383	479	521	24	1	1,408

Office of the Secretary of the Treasury,
Division of Research and Statistics.

January 7, 1942.

CONFIDENTIAL

Actual Shortages of Savings Bonds in the Field 1/

(In thousands of pieces)

	Dec. 30	Jan. 2	Jan. 3	Jan. 5	Jan. 6
Federal Reserve Banks					
Boston	93	57	100	107	125
New York	70	45	48	80	130
Philadelphia	3	28	30	33	27
Cleveland	5	3	5	5	15
Richmond	12	12	15	17	44
Atlanta	4	8	12	8	10
Chicago	116	125	114	138	107
St. Louis	8	3	6	8	14
Minneapolis	5	16	22	13	23
Kansas City	38	45	35	43	45
Dallas	6	5	8	10	6
San Francisco	17	13	6	34	47
Post Offices	200	194	214	174	192
Total	577	554	615	670	785

Office of the Secretary of the Treasury,
Division of Research and Statistics.

January 7, 1942.

1/ Defined to mean situations where local agents have actually accepted applications for bonds or are waiting to accept such applications.

CONFIDENTIAL

UNITED STATES SAVINGS BONDS

Comparative Statement of Sales During
First Five Business Days of January, 1942 and December and November, 1941
(November 1-6, December 1-5, January 1-6)
On Basis of Issue Price

(Amounts in thousands of dollars)

Item	Sales			Amount of Increase or Decrease (-)		Percentage of Increase or Decrease (-)	
	January 1942	December 1941	November 1941	January over December	December over November	January over December	December over November
Series E - Post Offices	$ 29,636	$ 10,141	$ 8,599	$ 19,495	$ 1,542	192.2%	17.9%
Series E - Banks	64,904	18,071	13,582	46,833	4,489	259.2	33.1
Series E - Total	94,541	28,212	22,181	66,329	6,031	235.1	27.2
Series F - Banks	9,881	4,704	4,479	5,177	225	110.1	5.0
Series G - Banks	41,319	38,146	31,254	3,173	6,892	8.3	22.1
Total	$145,740	$ 71,062	$ 57,913	$ 74,678	$13,149	105.1%	22.7%

Office of the Secretary of the Treasury, Division of Research and Statistics. January 7, 1942.

Source: All figures are deposits with the Treasurer of the United States on account of proceeds of sales of United States savings bonds.

Note: Figures have been rounded to nearest thousand and will not necessarily add to totals.

CONFI

UNITED STATES SAVINGS BONDS

Daily Sales - January, 1942
On Basis of Issue Price

(In thousands of dollars)

Date	Post Office Bond Sales	Bank Bond Sales				All Bond Sales			
	Series E	Series E	Series F	Series G	Total	Series E	Series F	Series G	Total
January 1942									
1	$ 3,982	$ 10,229	$ 1,964	$ 7,605	$ 19,798	$ 14,211	$ 1,964	$ 7,605	$ 23,780
2	4,802	10,736	2,056	7,779	20,571	15,538	2,056	7,779	25,373
3	4,457	9,557	1,278	5,453	16,289	14,015	1,278	5,453	20,747
5	9,684	26,724	3,240	13,704	43,668	36,408	3,240	13,704	53,352
6	6,711	7,659	1,341	6,778	15,778	14,369	1,341	6,778	22,489
Total	$ 29,636	$ 64,904	$ 9,881	$ 41,319	$116,104	$ 94,541	$ 9,881	$ 41,319	$145,740

Office of the Secretary of the Treasury, Division of Research and Statistics. January 7, 1942.

Source: All figures are deposits with the Treasurer of the United States on account of proceeds of sales of United States savings bonds.

Note: Figures have been rounded to nearest thousand and will not necessarily add to totals.

Chase National Bank
See Stabilization: France

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Chase Natl. Bank
Aldrich and Anderson (Benjamin M. - Economist) going to Europe; Anderson is seeing Hull and wishes to see HMJr also before sailing 4/28/37
66: 231

a) HMJr discusses interview with Aldrich; tells Aldrich, Anderson "rubbed him wrong way" and he (HMJr) thinks interview was most unfortunate 4/30/37 340

Haas memo on conf. 372

Chase Natl. Bk.
See War Conditions: Foreign Funds Control; Silver 399

Regraded Unclassified

Chase Natl. Bk.
See War Conditions: Foreign Funds Control

418

Chase Natl. Bk.
See Germany

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Chase Natl. Bank
See Spain

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Regraded Unclassified

Chase Natl. Bank

See Alien Property Custodian

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Chase Natl. Bank 693

Govt. case against and Winthrop Aldrich's reaction to discussed by Treas. group

1/13/44 693: 177

a) Cabinet discussion reported by Bell 695:297

Chase National Bank 700

Indictment reported in memo by Paul

2/3/44 700: 82

Parkinson, Thos. D. - Justice - Trans. correspondence

2/24/44 703:114

Chase Natl. Bank
See Netherlands: Loan

7<6

Chase Natl. Bank
See Foreign Funds Control

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Chase Natl. Bank
See Foreign Funds Control

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Chase Natl. Bank
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Chase Natl. Bank 812
See Foreign Funds Control

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Chase Natl. Bank
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Chase Natl. Bank
See Philippine Islands

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Chase Natl. Bank
See Foreign Funds Control

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Chase Natl. Bank
See Foreign Funds Centrel

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Regraded Unclassified