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69TH CONGRESS }
1st Session }

HOUSE OF REPRESENTATIVES

{ REPORT
No. 285

INDEPENDENT OFFICES APPROPRIATION BILL, FISCAL
YEAR 1927

FEBRUARY 15, 1926.—Committed to the Committee of the Whole House on the
state of the Union and ordered to be printed

Mr. WOOD, from the Committee on Appropriations, submitted the
following

REPORT

[To accompany H. R. 9341]

The Committee on Appropriations submits the following report
in explanation of the accompanying bill making appropriations for the
Executive office and for sundry independent executive offices, boards,
bureaus, and commissions.

The bill embraces regular annual appropriations for the office
of the President and for the independent establishments of the
Government, and its order and arrangement follow the general out-
line submitted by the President in the Budget for the fiscal year 1927.

A detailed tabulation will be found at the end of this report showing
the amount appropriated for the fiscal year 1926, the Budget estimates
for 1927, the amount recommended to be appropriated in the bill for
1927, together with the increase or decrease in appropriations and
estimates as compared with the amounts recommended in the bill.

APPROPRIATIONS AND ESTIMATES

The Budget estimates upon which this bill is based were submitted
by the President in the Budget for the fiscal year 1927 and will be
found in detail in Chapter II of that document, pages 29-104, in-
clusive. In addition to the estimates submitted in the Budget,
supplemental estimates for the ensuing fiscal year aggregating
\$28,179,847.75 were referred to the committee for consideration.
The total of the regular annual and supplemental estimates sub-
mitted for consideration in connection with this bill is \$502,444,707.

The total appropriations for the independent offices provided for
in this bill for the fiscal year 1926 amounted to \$452,373,959.

The amount recommended to be appropriated in this bill for the fiscal year 1927 is \$502,488,768, which sum, compared with the regular annual appropriations for 1926 and the estimates for 1927, is as follows:

It is \$50,106,809 more than the total of the 1926 appropriations, and it is \$44,061 more than the total of the estimates submitted for 1927.

In addition to the appropriations above mentioned permanent annual appropriations made without action by Congress for the fiscal year 1927 are as follows:

Permanent annual appropriations

| | |
|---|-------------|
| Relief of indigent in Alaska..... | \$15, 000 |
| Federal Board for Vocational Education..... | 7, 367, 000 |
| Federal Power Commission..... | 3, 000 |
| Smithsonian Institution..... | 60, 000 |
| Total..... | 7, 445, 000 |

PERSONAL SERVICES IN THE DISTRICT OF COLUMBIA

The committee recommends that the restrictive provision carried in the annual supply bills for the current fiscal year, relating to expenditures for personal services in the District of Columbia in accordance with the classification act of 1923, be continued for the fiscal year 1927. In addition, the committee recommends a limitation upon the amount which may be expended for personal services in the District of Columbia under the various paragraphs of appropriation for each of the independent establishments. This limitation in many instances differs from the recommendation of the Bureau of the Budget and the existing law for the current fiscal year, due to the recommended appropriations for the activities of the various establishments provided for in this bill.

EXECUTIVE OFFICE

Under the office of the Executive, appropriations are made for the salaries of the President and Vice President and for personnel in the office of the President. In addition there are appropriations for contingent and traveling expenses, printing and binding, the upkeep and care of the Executive Mansion and grounds, and the White House police.

To provide a salary commensurate with the duties of the office, the committee recommends that for the fiscal year 1927 and annually thereafter the compensation of the Secretary to the President shall be at the rate of \$10,000 per annum.

ALIEN PROPERTY CUSTODIAN

The value of the property now held in trust by the Alien Property Custodian is approximately \$281,000,000. Under the Winslow Act, which provided for the return of property not exceeding \$10,000 in value, the sum of \$42,089,418 has been returned as of December 31, 1925, of which \$13,684,462 was paid out during the past calendar

year. In addition to the sum above mentioned, the Department of Justice allowed the return of property and cash aggregating in value the sum of \$264,081,752.15, making a total amount of all property and cash returned as of December 31, 1925, \$306,171,170.15. An aggregate of 933 pieces of real estate, situated in almost every State of the Union, are held by the Alien Property Custodian.

The following statement indicates the work of this establishment:

Number and disposition of claims filed as of December 31, 1925

| | |
|---|---------|
| Total number of claims filed..... | 35, 442 |
| Disposition of claims: | |
| Suits under section 9..... | 513 |
| Allowed by Attorney General..... | 6, 451 |
| Disallowed by Attorney General..... | 1, 404 |
| Pending before Attorney General..... | 334 |
| Allowed by Alien Property Custodian..... | 17, 923 |
| Disallowed by Alien Property Custodian..... | 597 |
| Withdrawn..... | 836 |
| Canceled..... | 1, 948 |
| Referred to liquidator..... | 444 |
| Pending in office procedure..... | 4, 992 |
| Total..... | 35, 442 |

The committee repeats its recommendation of a year ago that legislation be enacted looking forward to the final disposition of property now held in trust, thereby eliminating the necessity of maintaining the office of Alien Property Custodian.

AMERICAN BATTLE MONUMENTS COMMISSION

To provide for the erection of suitable memorials commemorating the services of the American soldier in Europe, as authorized by the act of March 4, 1923, the committee recommends an appropriation of \$800,000 for the fiscal year 1927. The appropriation act for the current fiscal year provided that the complete cost of the program of construction work should not exceed \$3,000,000, and to enable the commission to complete their plans and approve projects, the committee recommends that, in addition to the appropriation recommended for 1927, authority be given the American Battle Monuments Commission to enter into contractual obligations for construction work, materials, and supplies, which, including the appropriation, shall not exceed the sum of \$3,000,000.

To engage the services of engineers, architects, sculptors, and artists, the committee further recommends that the commission may employ, by contract or otherwise, such professional and technical personnel as may be necessary, without reference to the requirements of existing laws or regulations. Authority is also granted the commission to make contracts for work in Europe. It is the program of the American Battle Monuments Commission to complete the memorials of its projects so that they can be dedicated on November 11, 1928, just 10 years after the signing of the armistice, and the removal of the restrictions above mentioned is essential to the successful completion of this program.

ARLINGTON MEMORIAL BRIDGE COMMISSION

For continuing the construction of the Arlington Memorial Bridge across the Potomac River at Washington the committee recommends an appropriation of \$2,500,000 for the ensuing fiscal year. The project contemplated by the act provided for the construction of the bridge and the acquisition of additional land to provide suitable approaches thereto. The limit of cost for the entire project has been placed at \$14,000,000, of which the estimated cost of the bridge will be \$7,500,000. It is proposed to construct a low, level, segmental arch bridge with nine arches, the center span being 185 feet long, with the arches tapering off so that the spans are shorter toward the ends. The center span is to be a steel bascule bridge in order to permit boats to go through when necessary. The width of the roadway for vehicle traffic will be 60 feet, with walks on either side 15 feet wide, making the over-all width 90 feet. It is estimated that the entire project will be completed in 10 years, the bridge being completed in approximately 6 years.

BUREAU OF EFFICIENCY

The committee recommends an appropriation of \$210,000 for the general expenses of the Bureau of Efficiency for the fiscal year 1927. During the past year the bureau conducted a number of investigations resulting in large savings to the Government through the adoption of the recommended improvements in the method of conducting the business of the various offices, and at present is engaged in a large number of important investigations with requests pending for assistance in excess of the capacity of the present organization.

CIVIL SERVICE COMMISSION

Appropriations recommended in the accompanying bill for the fiscal year 1927 are in accordance with the estimates submitted in the Budget, aggregating \$1,001,592. The following statement indicates the volume of work of the Civil Service Commission for several fiscal years:

| Items of work | 1922 | 1923 | 1924 | 1925 |
|---|-------------|-------------|-------------|-------------|
| Persons examined..... | 244, 287 | 229, 640 | 248, 236 | 216, 135 |
| Persons appointed in classified service..... | 63, 867 | 57, 694 | 67, 349 | 50, 164 |
| Different kinds of examinations held, exclusive of trade positions..... | 1, 002 | 962 | 983 | 979 |
| Original military preference claims..... | 67, 731 | 54, 305 | 58, 127 | 58, 785 |
| Communications received..... | 1, 206, 454 | 1, 061, 836 | 1, 091, 185 | 1, 130, 202 |
| Retirement cases..... | 1, 719 | 2, 773 | 2, 082 | 2, 063 |
| Continuance cases..... | 1, 127 | 1, 604 | 1, 565 | 2, 085 |
| Unclassified employees..... | 140, 175 | 120, 011 | 120, 011 | 120, 000 |
| Classified employees..... | 420, 688 | 428, 520 | 434, 975 | 445, 000 |
| Total employees in executive civil service..... | 560, 863 | 548, 531 | 554, 986 | 564, 834 |
| Commission's employees..... | 549 | 519 | 498 | 467 |

On June 30, 1916, there were 438,057 employees in the executive civil service; November 11, 1918, approximately 917,760; and on June 30, 1925, a total of 564,718. The following statement gives the number of civil service employees in each branch of the Federal service on June 30 1925:

| Department or office | June 30, 1925 | | | | | | Total |
|---|-------------------------|---------------|---------------|------------------------------|---------------|----------------|----------------|
| | In District of Columbia | | | Outside District of Columbia | | | |
| | Men | Women | Total | Men | Women | Total | |
| The White House..... | 43 | 3 | 46 | | | | 46 |
| State..... | 337 | 281 | 618 | 2,931 | 701 | 3,632 | 4,250 |
| Treasury..... | 7,865 | 8,460 | 16,325 | 30,284 | 6,824 | 37,108 | 53,433 |
| War..... | 2,485 | 2,413 | 4,898 | 43,481 | 4,008 | 47,489 | 52,387 |
| Justice..... | 608 | 233 | 841 | 2,405 | 560 | 2,965 | 3,806 |
| Post Office..... | 3,083 | 739 | 3,822 | 271,962 | 25,915 | 297,877 | 301,699 |
| Navy..... | 3,986 | 1,211 | 5,197 | 34,715 | 2,357 | 37,072 | 42,269 |
| Interior..... | 2,565 | 1,362 | 3,927 | 11,380 | 1,966 | 13,346 | 17,273 |
| Agriculture..... | 3,001 | 1,915 | 4,916 | 13,521 | 2,165 | 15,686 | 20,602 |
| Commerce..... | 2,746 | 2,197 | 4,943 | 8,333 | 642 | 8,975 | 13,918 |
| Labor..... | 280 | 374 | 654 | 2,735 | 719 | 3,454 | 4,108 |
| Government Printing Office..... | 3,082 | 855 | 3,937 | | | | 3,937 |
| Smithsonian Institution..... | 364 | 131 | 495 | | | | 495 |
| Interstate Commerce Commission..... | 940 | 291 | 1,231 | 303 | 1 | 304 | 1,535 |
| Civil Service Commission..... | 137 | 196 | 333 | 73 | 57 | 130 | 463 |
| Bureau of Efficiency..... | 32 | 15 | 47 | | | | 47 |
| Federal Trade Commission..... | 216 | 98 | 314 | | | | 314 |
| Shipping Board..... | 629 | 357 | 986 | 871 | 208 | 1,079 | 2,065 |
| Alien Property Custodian..... | 116 | 92 | 208 | | | | 208 |
| Tariff Commission..... | 119 | 68 | 187 | 13 | 1 | 14 | 201 |
| Employees Compensation Commission..... | 20 | 48 | 68 | | | | 68 |
| Federal Board of Vocational Education..... | 35 | 38 | 73 | | | | 73 |
| Panama Canal..... | 60 | 15 | 75 | 8,392 | 443 | 8,835 | 8,910 |
| Public Buildings and Parks, National Capital..... | 1,469 | 730 | 2,199 | | | | 2,199 |
| Railroad Labor Board..... | | | | 32 | 31 | 63 | 63 |
| General Accounting Office..... | 1,136 | 820 | 1,956 | | | | 1,956 |
| Veterans' Bureau..... | 1,592 | 3,305 | 4,897 | 13,572 | 9,075 | 22,647 | 27,544 |
| Railroad Administration..... | 184 | 55 | 239 | 21 | 5 | 26 | 265 |
| Commission of Fine Arts..... | 2 | | 2 | | | | 2 |
| War Finance Corporation..... | 67 | 52 | 119 | 84 | 47 | 131 | 250 |
| National Advisory Committee for Aeronautics..... | 12 | 11 | 23 | 102 | 9 | 111 | 134 |
| Federal Reserve Board..... | 99 | 81 | 180 | 18 | | 18 | 198 |
| Total..... | 37,310 | 26,446 | 63,756 | 445,228 | 55,734 | 500,962 | 564,718 |

EMPLOYEES' COMPENSATION COMMISSION

The committee recommends that expenditures incident to medical examinations, traveling and other expenses, and loss of wages payable to employees under sections 21 and 22 of the act of September 7, 1916, be paid from the employees' compensation fund rather than from the appropriation for contingent expenses of the commission. An appropriation of \$2,600,000 is recommended for the employees' compensation fund, and the following statement indicates expenditures for the fiscal year 1925 and estimated expenditures for the fiscal year 1927:

| Employees' compensation fund | Estimated expenditures, 1927 appropriation | Expended and obligated, 1925 |
|--|--|------------------------------|
| Injury compensation..... | \$1,140,000.00 | \$1,132,001.06 |
| Lump-sum awards (injury)..... | 102,000.00 | 113,467.20 |
| Medical treatment and supplies..... | 432,000.00 | 432,374.32 |
| Transportation, sec. 9..... | 25,200.00 | 25,044.34 |
| Death compensation..... | 869,000.00 | 735,548.72 |
| Lump-sum awards (death)..... | 6,000.00 | 456.33 |
| Burial expenses..... | 19,200.00 | 18,855.03 |
| Embalming and transportation, sec. 11..... | 4,800.00 | 3,916.81 |
| Net court costs..... | 1,800.00 | 1,498.96 |
| Total..... | 2,600,000.00 | 2,463,162.77 |

INTERSTATE COMMERCE COMMISSION

Appropriations for the Interstate Commerce Commission for the ensuing fiscal year are recommended in accordance with the Budget estimates. An appropriation of \$1,189,250 was available for the current fiscal year for the Bureau of Accounts, of which it was proposed to expend \$717,665 to keep the work of that bureau current, and \$471,585 to bring to date the work required under section 15a of the transportation act. The commission was unable to secure competent employees and consequently the recapture work under section 15a can not be brought to date during this year. The committee therefore recommends that the unexpended balance of this appropriation be continued available during 1927. In addition to this unexpended balance the sum of \$1,035,269 is recommended to be appropriated, which it is proposed shall be expended as follows:

| | |
|---|-------------|
| To keep the work of the bureau current..... | \$717, 665 |
| Policing of carriers' accounts (sec. 20)..... | 317, 604 |
| Total..... | 1, 035, 269 |

For the enforcement of the acts to promote safety of employees and travelers upon railroads, and the investigation of block-signal and train-control devices, the sum of \$650,000 was appropriated for the current fiscal year. The committee recommends that for the fiscal year 1927 two paragraphs of appropriation be made, separating the activities of the bureau of safety, providing in one paragraph the sum of \$475,000 for the investigation of safety systems, and a new paragraph appropriating \$138,320 for the investigation of block-signal and train-control devices.

For the bureau of valuation the committee recommends an appropriation of \$1,427,960 for the fiscal year 1927, which sum is \$518,592 less than the amount available for the current year. To make use of available data, and to complete the primary valuation work, the committee adopted a three-year program in making appropriations for strictly valuation work, as follows:

| | |
|--------------------------------------|---------------|
| Fiscal year 1926 (appropriated)..... | \$1, 555, 602 |
| Fiscal year 1927 (recommended)..... | 1, 037, 010 |
| Fiscal year 1928..... | 915, 264 |
| Total..... | 3, 507, 876 |

In addition to the above, order No. 3 of the bureau of valuation provides for bringing up to date the primary valuations for the purpose of determining recapturable excess income under section 15a of the transportation act. To provide for the necessary engineering forces required under section 15a work additional funds are required, so that in addition to the sum to be made available for strictly valuation work, there must be appropriated sufficient sums to enable the bureau to perform recapture work under section 15a, and order No. 3 work. The appropriation for the current fiscal year and the recommended amount for 1927 may be divided for these three classes of work as follows:

| Object | Appropriated for 1926 | Recommended for 1927 |
|-------------------------------|-----------------------|----------------------|
| Valuation work..... | \$1,555,602 | \$1,037,010 |
| Order No. 3 work..... | 137,350 | 137,350 |
| Recapture under sec. 15a..... | 253,600 | 253,600 |
| Total..... | 1,946,552 | 1,427,960 |

During the present fiscal year the bureau of valuation has been unable to secure a sufficient number of competent employees to complete the program of work outlined for the year, and the committee, anxious to see the primary valuation work completed within the total of the appropriations outlined in its three-year program, recommends that the unexpended balance of the appropriation for 1926 be continued available for the same purposes during 1927. The following statement indicates the status of the valuation work of steam roads, as of December 31, 1925:

| | Road mileage (total first main and branch lines 244,377 miles), Dec. 31, 1925 | Per cent of total mileage (244,377 miles), Dec. 31, 1925 |
|---------------------------------------|---|--|
| Underlying reports: | | |
| Served— | | |
| Accounting..... | 244,247 | 99.9 |
| Engineering..... | 243,939 | 99.8 |
| Land..... | 244,045 | 99.8 |
| Reports: | | |
| (a) Compiled by T. V. Commission..... | 140,254 | 57.3 |
| (b) Served..... | 126,946 | 52.0 |
| Hearings (excluding default cases): | | |
| Completed..... | 61,223 | 25.0 |
| Partly completed..... | 46,216 | 18.9 |
| Not yet reached..... | 130,798 | 53.5 |
| Final reports: | | |
| Default..... | 6,140 | 2.5 |
| Decision..... | 9,217 | 3.7 |

For printing and binding for the Interstate Commerce Commission the committee recommends an appropriation of \$160,000 for the fiscal year 1927, with the provision that no part of that sum shall be expended in printing the Schedule of Sailings required by section 25 of the interstate commerce act. Approximately 4,100 of these documents are distributed every month at a cost of \$9,000 per annum, in duplication of similar lists furnished by the Shipping Board.

OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL

Appropriations for the office of Public Buildings and Public Parks of the National Capital are provided for in this bill for the first time. This office is a consolidation of the office of Public Buildings and Grounds under the Chief of Engineers, United States Army, and the office of superintendent of the State, War, and Navy Department Buildings, and is charged with the maintenance, improvement, protection, repair, etc., of public buildings and grounds in

Washington. To provide for the installation and operation of a lighting system for the Lincoln Memorial the committee recommends an increase of \$8,000 over the Budget estimates, and approves the recommendation of the Budget making an appropriation of \$20,000 available for the installation of a public comfort station in the Lincoln Memorial.

SMITHSONIAN INSTITUTION

Appropriations for the Smithsonian Institution are recommended in accordance with the Budget estimates, except in the following instances:

For the astrophysical observatory the committee recommends an appropriation of \$31,180 for the fiscal year 1927, this sum representing an increase of \$10,180 over the Budget estimates. The purpose of the increase is to continue investigations relating to the radiation of the sun, and, although it is now possible to predict weather conditions for substantial periods in advance, the committee believes the appropriation should be continued for another year to determine if possible, what practical value these investigations may have. To reduce the amount recommended would necessitate the abandonment of the station at Montezuma, near Calama, Chile, which is particularly adapted to this kind of service.

The committee recommends an appropriation of \$29,381 for 1927 for the National Gallery of Art. This is \$9,381 in excess of the Budget estimates and is recommended for the purpose of providing \$1,000 for necessary repairs to the Freer Art Gallery, and \$7,353 for additional employees to protect the art collection.

For printing and binding for the Smithsonian Institution the committee recommends an appropriation of \$90,000 for 1927, an increase of \$15,000 over the Budget estimates. Of this sum not to exceed \$7,000 shall be available for printing the report of the American Historical Association.

UNITED STATES SHIPPING BOARD

Appropriations for the fiscal year 1927 for the United States Shipping Board and the United States Shipping Board Emergency Fleet Corporation are recommended in accordance with the estimates submitted in the Budget. All restrictive paragraphs relating to the Shipping Board and the Fleet Corporation contained in the act for the current year are continued in the accompanying bill.

The following statement indicates the various bureaus of the Shipping Board and the commissioner in charge of each:

Bureau of—

| | |
|--------------|--------------------|
| Operations | T. V. O'Connor. |
| Traffic | Edw. C. Plummer. |
| Regulation | J. H. Walsh. |
| Construction | Wm. S. Benson. |
| Law | Bert E. Haney. |
| Finance | W. S. Hill. |
| Research | Phillip S. Teller. |

The duties of each of these bureaus are set forth in pages 453-455 of the hearings.

FLEET CORPORATION

The Fleet Corporation as at present organized consists of the following activities: Operations, traffic, treasurer, general comptroller, ship sales, legal, marine insurance, and the foreign and district offices, and the duties of each of these departments will be found on pages 491-494 of the hearings.

The percentage of imports and exports carried in American bottoms, which includes both Shipping Board and independent American vessels, as compared with the percentage carried in foreign bottoms, is as follows:

| Year | Imports | | Exports | |
|-----------------------------|----------|---------|----------|---------|
| | American | Foreign | American | Foreign |
| 1921..... | 71 | 29 | 38 | 62 |
| 1922..... | 63 | 37 | 40 | 60 |
| 1923..... | 53 | 47 | 33 | 67 |
| 1924..... | 54 | 46 | 35 | 65 |
| 1925 (to July 1, 1925)..... | 45 | 55 | 33 | 67 |

The following statement briefly indicates the activities of the Fleet Corporation with respect to the number of ships operated, receipts from operations, and expenditures:

| | 1924 | 1925 | 1926 (estimated) | 1927 (estimated) |
|---------------------------------------|--------------|--------------|---------------------|---------------------|
| Average number of ships operated..... | 383 | 333 | 294 | 263 |
| Receipts: | | | | |
| Appropriations..... | \$50,000,000 | \$30,000,000 | \$24,000,000 | \$13,900,000 |
| From operations, etc..... | 103,625,416 | 100,963,751 | 92,540,000 | 75,000,000 |
| Total receipts..... | 153,627,416 | 130,963,751 | 116,540,000 | 88,900,000 |
| Expenditures..... | 141,046,616 | 131,027,539 | 116,540,000 | 93,690,000 |

Receipts from the liquidation of assets and expenditures for the past several fiscal years are as follows:

| Liquidation of assets | 1925 | 1926 (estimated) | 1927 (estimated) |
|--|-------------|---------------------|---------------------|
| Receipts..... | \$9,446,517 | \$10,000,000 | \$7,500,000 |
| Expenditures..... | 3,955,542 | 3,602,520 | 3,000,000 |
| Balance to construction loan fund or miscellaneous receipts..... | 5,500,975 | 6,397,480 | 4,500,000 |

Claims pending against the United States Shipping Board number 954 and involve amounts aggregating \$160,077,792.43, as against 209 claims pending in favor of the board involving the sum of \$20,234,249.98. The following statement shows the settlement of claims

under the \$50,000,000 appropriation made in the independent offices act for the fiscal year 1923:

Settlement of claims from \$50,000,000 special appropriation to December 31, 1925

| | Amount claimed | Gross award | Offsets applied | Net cash |
|--|------------------|-----------------|-----------------|-----------------|
| Contractors' claims..... | \$159,075,100.10 | \$37,435,654.48 | \$22,451,389.79 | \$14,984,264.69 |
| Admiralty claims..... | 5,894,547.37 | 2,044,254.27 | 4,157.67 | 2,040,096.60 |
| Insurance claims..... | 1,086,085.78 | 621,014.75 | ----- | 621,014.75 |
| United States Mail Steamship Co..... | 1,823,568.20 | 1,823,563.20 | ----- | 1,823,568.20 |
| Miscellaneous claims..... | 5,139,728.78 | 2,656,201.50 | 10,196.16 | 2,646,005.34 |
| Total claims settled to Dec. 31, 1925..... | 174,019,030.23 | 44,580,693.20 | 22,465,743.62 | 22,114,949.58 |
| Amount transferred to Secretary of State for award to Kingdom of Norway..... | ----- | ----- | ----- | 12,263,203.42 |
| Total disbursements from claims fund to Dec. 31, 1925..... | ----- | ----- | ----- | 34,378,153.00 |
| Add amount of fund returned to United States Treasury..... | ----- | ----- | ----- | 11,745,815.10 |
| Balance available for payment of claims Dec. 31, 1925..... | ----- | ----- | ----- | 3,876,031.90 |
| Total..... | ----- | ----- | ----- | 50,000,000.00 |

On January 1, 1925, there were 2,841 employees on the rolls of the Fleet Corporation at an annual salary rate of \$6,175,906. This number has been reduced, as of January 15, 1926, to 1,784 employees at an aggregate annual salary rate of \$4,259,123. Since June 13, 1921, to January 1, 1926, 1,015 various types of craft have been sold by the board for the total sum of \$65,862,347.

The committee desires to call attention to the fact that the ships of the Fleet Corporation are now being operated under a new form of contract known as the "operating agreement, 1924." The principal difference is that under the new agreement the operator receives a 7½ per cent fee on all export freight, and a 3 per cent fee on all import freight, as compared with the allowances granted under the MO-4 agreement, which included husbanding fees, commissions on cargoes, \$5 per day for ballast voyages, \$25 per day after 10 days during repair lay-up, and agency fees.

VETERANS' BUREAU

For the Veterans' Bureau for the ensuing fiscal year the committee recommends appropriations in accordance with the Budget estimates. The total amount recommended to be appropriated is \$462,965,000, an increase of \$57,265,000 over the total of the appropriations for the current fiscal year. The following statement compares the appropriations recommended with appropriations for similar purposes during 1926:

| Object | Appropriated for 1926 | Recommended for 1927 | Increase (+) or decrease (-) 1926-27 |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|
| Salaries and expenses..... | \$45,500,000 | \$44,000,000 | -\$1,500,000 |
| Printing and binding..... | 200,000 | 165,000 | -35,000 |
| Military and naval compensation..... | 127,000,000 | 140,800,000 | +13,800,000 |
| Medical and hospital services..... | 35,000,000 | 35,000,000 | ----- |
| Vocational rehabilitation..... | 38,000,000 | ----- | -38,000,000 |
| Adjusted service pay..... | 12,000,000 | ----- | -12,000,000 |
| Adjusted certificate fund..... | 50,000,000 | 116,000,000 | +66,000,000 |
| Military and naval insurance..... | 98,000,000 | 123,000,000 | +25,000,000 |
| Hospital facilities..... | ----- | 4,000,000 | +4,000,000 |
| Total..... | 405,700,000 | 462,965,000 | +57,265,000 |

It will be noted from the above statement that all items listed as increases are additional requirements controlled by law and are due to the increases brought about by the World War veterans' act, as amended, and the adjusted compensation act.

Salaries and expenses: For the fiscal year 1926 the total personnel of the Veterans' Bureau will average approximately 28,545 employees, with an aggregate salary roll amounting to \$41,316,290. During the next year this number of employees will be reduced to 26,878, with an aggregate salary roll of \$40,748,246. The following statement indicates the number of employees in the various services, together with the total salaries as estimated for 1927:

| Location | Number of employees | Total salaries |
|--|---------------------|----------------|
| Central office, Washington, D. C.----- | 4,320 | \$7,539,482 |
| Regional offices----- | 7,618 | 13,662,829 |
| Hospital employees----- | 14,545 | 18,698,076 |
| Supply depots, etc----- | 395 | 647,859 |
| Total----- | 26,878 | 40,748,246 |

Military and naval compensation: The committee desires to call particular attention to the appropriations for military and naval compensation. It is estimated that during the fiscal year 1927 there will be received a total of 79,930 claims on account of death compensation, aggregating in yearly payments the sum of \$28,703,822. The number of claims for disability compensation for 1927 is estimated at 217,220, with yearly payments aggregating \$112,096,178, making the total number of claims 297,150, and the total yearly payments \$140,800,000. The World War veterans' act as amended, gave additional benefits in death and disability cases, and the number of death awards has increased at the rate of approximately 1,400 per month, while active disability compensation awards increased at the rate of approximately 3,500 per month. The present average monthly payment per death award is \$26, and for disability compensation \$37.73. The World War veterans' act required the bureau to build a disability table based upon the average impairment in the occupation of the claimant at the time of his entry into the service. Such a table has been devised covering over 1,500 different vocations and about 38,000 disabilities.

It is estimated that so far as disability compensation is concerned the peak of the load will be reached in March of this year, and payments for death awards will increase, unless Congress makes a further change in the law. The committee believes that the World War veterans' act, as amended, provides liberally for the benefit of World War veterans and recommends that no additional legislation be enacted for this purpose. The Director of the Veterans' Bureau makes the same recommendation, as indicated by the following quotation:

In appearing before the Veterans' Committee this year I urged the committee not to make further change, that this act is liberal, and I am sure that if it is administered properly it will cover the worthy cases.

Medical and hospital services: Of the appropriation of \$35,000,000 recommended for medical and hospital services for 1927, it is esti-

mated that the sum of \$12,974,500 will be allotted to other Government services that afford facilities to the Veterans' Bureau and services on the fee basis and under contract service, which may be itemized as follows:

| Service | Average number of patients | Number of patient-days | Cost per patient-day | Cost of hospitalization |
|-----------------------------|----------------------------|------------------------|----------------------|-------------------------|
| United States Army..... | 2,000 | 730,000 | \$4.00 | \$2,920,000.00 |
| United States Navy..... | 1,200 | 438,000 | 3.66 | 1,603,080.00 |
| Soldiers' Homes..... | 2,600 | 949,000 | 2.50 | 2,372,500.00 |
| Interior Department..... | 900 | 328,500 | 1.70 | 558,450.00 |
| Public Health Service..... | 260 | 94,900 | 3.80 | 360,620.00 |
| Other services..... | | | | 57,730.00 |
| Fee contract hospitals..... | 3,220 | 1,175,300 | 3.50 | 4,113,550.00 |
| Fee medical service..... | | | | 865,820.00 |
| Fee dental service..... | | | | 122,750.00 |
| Total..... | | | | 12,974,500.00 |

It is also provided that of the appropriation not to exceed the sum of \$3,596,400 may be expended at Veterans' Bureau hospitals, as follows: For major repairs, \$1,047,000; for approach work, \$399,500; and for new construction, \$2,149,900. For hospitals not owned by the Government the Veterans' Bureau expends for rentals the sum of \$457,308. A total of 32,298 beds are available for patients of the Veterans' Bureau, of which 20,655 are in hospitals owned by the Veterans' Bureau. It is estimated, under the construction program authorized, that on June 30, 1926, the total number of beds in Veterans' Bureau hospitals will be 21,888; June 30, 1927, 23,226; and thereafter, through the abandonment of leased and Government properties, the number of ultimate permanent Government-owned beds will be 22,101. The following statement shows the average number of patients treated during the fiscal year 1925 in the various hospitals, as well as the total cost thereof:

| Hospitals | Number of patients | Total cost |
|-----------------------------------|--------------------|----------------|
| United States Army..... | 2,117 | \$3,100,772.65 |
| United States Navy..... | 1,285 | 1,553,319.20 |
| Soldiers' Homes..... | 2,533 | 2,256,360.68 |
| Interior Department..... | 910 | 548,050.00 |
| Public Health Service..... | 255 | 326,203.50 |
| Contract and civil hospitals..... | 4,485 | 4,289,005.50 |
| Veterans' Bureau..... | 16,501 | 12,451,290.56 |
| Total..... | 28,086 | 24,545,002.09 |

Vocational rehabilitation: Under the law vocational rehabilitation will not be extended to veterans of the World War after June 30, 1926. On December 1, 1925, there was a total of 179,800 men entered for training, of which 114,029 had been rehabilitated. The average monthly expenditure per man in training, including maintenance and allowance was \$159.65, and the total expenditures for vocational training up to December 1, 1925, aggregated \$628,717,327.51. Congress has appropriated the total sum of \$718,666,370.80 for this work, together with certain receipts from sales aggregating \$845,266.32, making a grand total for vocational rehabilitation of \$719,511,637.12.

The committee is of the opinion that vocational training should not be extended after June 30, 1926, except as to certain worthy cases where disabled men have been in hospitals practically all of this time. The Veterans' Bureau should be permitted to rehabilitate these men in consideration of their hospitalization. The director of the bureau concurs in this recommendation.

Adjusted compensation: No appropriation is recommended in the accompanying bill for the payment of adjusted service and dependent pay, because of the large unexpended balance available. The sum of \$116,000,000 is recommended for the adjusted service certificate fund. The number of applications for adjusted compensation received to January 1, 1926, by branches of the service are as follows: Army, 2,683,207; Navy, 365,498; Marine Corps, 57,340; total, 3,106,045. Of this number 3,039,431 applications have been approved at a total value of \$3,013,075,675.21. Cash payments were made in 100,768 cases, amounting to \$3,306,428.49, and dependents' payments were made in 36,657 cases, amounting to \$13,708,970.72. The total of these payments aggregating \$17,015,970.72 deducted from the appropriations available for the payment of adjusted service and dependent pay leaves an unobligated balance of \$21,613,998.79. The value of adjusted service certificates issued for 2,901,616 applications is \$2,996,060,276. The value of 11,572 death claims approved is \$12,001,499.07, of which 11,555 have been paid at a total value of \$11,969,249. It is estimated that there will be a total of 3,200,000 adjusted certificates issued by December 31, 1927, the average amount of each certificate being \$1,033.

Military and naval insurance: The committee recommends an appropriation of \$123,000,000 for the payment of military and naval insurance for the fiscal year 1927, which it is estimated will be expended as follows:

| | |
|--|----------------|
| Installments on account of disability and death claims active July 1, 1926 (exclusive of claims awarded Nov. 30, 1925, to June 30, 1926, under sec. 305 of World War veterans' act)----- | \$92, 472, 156 |
| Installments on account of disability and death claims awarded Nov. 30, 1925, to June 30, 1926, under sec. 305 of World War veterans' act----- | 729, 241 |
| <hr/> | |
| Total for installment payments----- | 93, 201, 397 |
| Deduction of amount of installment payments discontinued by reason of payment of lump-sum claims----- | 2, 789, 157 |
| <hr/> | |
| Net----- | 90, 412, 240 |
| Commuted value of lump-sum payments under sec. 303 of World War veterans' act----- | 28, 855, 049 |
| Transfer from military and naval insurance fund to United States Government life insurance fund under sec. 302, World War veterans' act----- | 3, 732, 711 |
| <hr/> | |
| Total required for fiscal year 1927----- | 123, 000, 000 |

The total number of term-insurance policies in force December 1, 1925, is 162,851 and the amount of insurance represented is \$1,265,754,520. The number of men out of the service carrying insurance is 153,219 and the amount of insurance carried is \$1,190,167,175. The total number of men in the service carrying insurance is 9,632 and the amount of insurance represented is \$75,587,345. The total number of converted-insurance policies in force December 1, 1925, is 384,860, and the amount of insurance represented is \$1,550,213,845.68.

The grand total, therefore, of insurance policies in force is 547,711 with an aggregate value of \$2,815,968,365.68.

Hospital construction: The act approved March 3, 1925 authorized the appropriation of \$10,000,000 to provide additional hospital facilities for beneficiaries of the Veterans' Bureau. The deficiency bill pending in the Senate carries \$5,000,000, and the accompanying bill provides \$4,000,000 more. The following statement indicates the location, type, number of beds, and cost of each of the hospitals proposed to be constructed under the authorization:

| Location | Type | Beds | Cost |
|--------------------------|-----------------------|-------|-------------|
| Boston, Mass..... | Neuropsychiatric..... | 300 | \$1,500,000 |
| Oteen, N. C..... | Tubercular..... | 300 | 1,000,000 |
| Alexandria, La..... | do..... | 400 | 1,400,000 |
| North Chicago, Ill..... | Neuropsychiatric..... | 225 | 819,400 |
| | do..... | 40 | |
| Fort Snelling, Minn..... | { General..... | 160 | } 1,600,000 |
| | { Tubercular..... | 200 | |
| San Fernando, Calif..... | do..... | 250 | 500,000 |
| Palo Alto, Calif..... | Neuropsychiatric..... | 200 | 400,000 |
| Portland, Oreg..... | General..... | 300 | 1,350,000 |
| Legion, Tex..... | Tubercular..... | 479 | 1,182,000 |
| Technical services..... | | | 300,000 |
| | | 2,854 | 10,051,400 |

In conclusion the committee desires to submit the following statement showing appropriations made for allowances and benefits on account of soldiers, sailors, and marines who participated in the war with Germany, which includes the appropriations carried in the deficiency bill now pending in the Senate and the amounts recommended to be appropriated in the accompanying bill:

| | |
|--|----------------------------|
| Military and naval family allowances..... | \$298,615,000.00 |
| Military and naval compensation..... | 1,037,650,000.00 |
| Insurance..... | \$462,235,000.00 |
| Receipts from insurance (to Oct. 1, 1925)..... | 605,789,683.13 |
| | <u>1,068,024,683.13</u> |
| Administration..... | 293,109,918.02 |
| Hospitalization..... | 385,233,112.00 |
| Hospital construction..... | ¹ 62,945,000.00 |
| Vocational training..... | 718,666,370.80 |
| Receipts from sales (June 30, 1924)..... | 845,266.32 |
| | <u>719,511,637.12</u> |
| Bonus allowance..... | 237,979,340.00 |
| Payment of claims..... | 38,559.21 |
| Adjusted service pay..... | 38,629,398.00 |
| Adjusted service certificate fund..... | 336,000,000.00 |
| | <u>4,475,901,647.48</u> |
| Deduct the total of receipts..... | 606,634,949.45 |
| | <u>3,869,266,698.03</u> |
| Total..... | 4,475,901,647.48 |
| Deduct the total of receipts..... | 606,634,949.45 |
| | <u>3,869,266,698.03</u> |
| Total, net direct appropriation out of United States Treasury..... | 3,869,266,698.03 |

¹ \$1,000,000 additional authorized to be appropriated.

INDEPENDENT OFFICES APPROPRIATION BILL, 1927

A comparative statement of the amounts appropriated for 1926, the Budget estimates for 1927, and the amounts recommended in the accompanying bill for 1927

| Object | Appropriations for 1926 in the independent offices, deficiency, and other acts | Budget estimates for 1927, regular annual and supplemental | Amount recommended in the bill for 1927 | Increase (+) or decrease (-), bill, compared with 1926 appropriation | Increase (+) or decrease (-), bill, compared with 1927 Budget estimates |
|---|--|--|---|--|---|
| EXECUTIVE OFFICE | | | | | |
| President, salary of----- | \$75,000.00 | \$75,000.00 | \$75,000.00 | ----- | ----- |
| Vice President, salary of----- | 12,000.00 | 15,000.00 | 15,000.00 | +\$3,000.00 | ----- |
| Executive Office: | | | | | |
| Salaries----- | 92,760.00 | 92,760.00 | 95,260.00 | +2,500.00 | +\$2,500.00 |
| Contingent expenses----- | 35,000.00 | 35,500.00 | 35,500.00 | +500.00 | ----- |
| President, traveling expenses----- | 25,000.00 | 25,000.00 | 25,000.00 | ----- | ----- |
| Printing and binding----- | 2,800.00 | 2,800.00 | 2,800.00 | ----- | ----- |
| Executive Mansion and Grounds, maintenance----- | 110,000.00 | 110,000.00 | 110,000.00 | ----- | ----- |
| Extraordinary repairs to Executive Mansion----- | 50,000.00 | ----- | ----- | -50,000.00 | ----- |
| White House Police: | | | | | |
| Salaries----- | 83,400.00 | 83,400.00 | 83,400.00 | ----- | ----- |
| Uniforms and equipment----- | 4,000.00 | 2,500.00 | 2,500.00 | -1,500.00 | ----- |
| Total, Executive Office----- | 489,960.00 | 441,960.00 | 444,460.00 | -45,500.00 | +2,500.00 |

A comparative statement of the amounts appropriated for 1926, the Budget estimates for 1927, and the amounts recommended in the accompanying bill for 1927—Continued

| Object | Appropriations for 1926 in the independent offices, deficiency, and other acts | Budget estimates for 1927, regular annual and supplemental | Amount recommended in the bill for 1927 | Increase (+) or decrease (-), bill, compared with 1926 appropriation | Increase (+) or decrease (-) or compared with 1927 Budget estimates |
|---|--|--|---|--|---|
| ALIEN PROPERTY CUSTODIAN | | | | | |
| Salaries and expenses----- | \$188, 420. 00 | \$130, 000. 00 | \$130, 000. 00 | -\$58, 420. 00 | ----- |
| Printing and binding----- | 800. 00 | 650. 00 | 650. 00 | -150. 00 | ----- |
| Total, Alien Property Custodian----- | 189, 220. 00 | 130, 650. 00 | 130, 650. 00 | -58, 570. 00 | ----- |
| AMERICAN BATTLE MONUMENTS COMMISSION | | | | | |
| Salaries and expenses----- | Use of unexpended balances. | 800, 000. 00 | 800, 000. 00 | +800, 000. 00 | ----- |
| Arlington Memorial Bridge Commission----- | ----- | 2, 500, 000. 00 | 2, 500, 000. 00 | +2, 500, 000. 00 | ----- |
| BOARD OF TAX APPEALS | | | | | |
| Salaries and expenses----- | 345, 320. 00 | 428, 616. 00 | 428, 616. 00 | +83, 296. 00 | ----- |
| Printing and binding----- | 9, 000. 00 | 210, 000. 00 | 20, 000. 00 | +11, 000. 00 | ----- |
| Total, Board of Tax Appeals----- | 354, 320. 00 | 448, 616. 00 | 448, 616. 00 | +94, 296. 00 | ----- |
| BUREAU OF EFFICIENCY | | | | | |
| Salaries and expenses----- | 150, 000. 00 | 210, 000. 00 | 210, 000. 00 | +60, 000. 00 | ----- |
| Printing and binding----- | 350. 00 | 350. 00 | 350. 00 | ----- | ----- |
| Total, Bureau of Efficiency----- | 150, 350. 00 | 210, 350. 00 | 210, 350. 00 | +60, 000. 00 | ----- |

| | | | | | |
|--|--------------|--------------|--------------|--------------|-----------|
| CIVIL SERVICE COMMISSION | | | | | |
| Office force----- | 470,000.00 | 470,000.00 | 470,000.00 | 470,000.00 | |
| Field force----- | 330,000.00 | 330,000.00 | 330,000.00 | 330,000.00 | |
| Expert examiners----- | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | |
| Administration of retirement act----- | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | |
| Examination of presidential postmasters----- | 32,000.00 | 26,000.00 | 26,000.00 | 26,000.00 | -6,000.00 |
| Traveling expenses----- | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | |
| Contingent expenses----- | 38,000.00 | 38,000.00 | 38,000.00 | 38,000.00 | |
| Rent----- | 24,592.00 | 24,592.00 | 24,592.00 | 24,592.00 | |
| Printing and binding----- | 58,500.00 | 58,000.00 | 58,000.00 | 58,000.00 | -500.00 |
| Total, Civil Service Commission----- | 1,008,092.00 | 1,001,592.00 | 1,001,592.00 | 1,001,592.00 | -6,500.00 |
| COMMISSION OF FINE ARTS | | | | | |
| Salaries and expenses----- | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | |
| Printing and binding----- | 1,500.00 | 295.00 | 295.00 | 295.00 | -1,205.00 |
| Total, Commission of Fine Arts----- | 6,500.00 | 5,295.00 | 5,295.00 | 5,295.00 | -1,205.00 |
| EMPLOYEES' COMPENSATION COMMISSION | | | | | |
| Salaries----- | 138,000.00 | 129,040.00 | 129,040.00 | 129,040.00 | -8,960.00 |
| Contingent expenses----- | 10,000.00 | 10,000.00 | 9,000.00 | 9,000.00 | -1,000.00 |
| Printing and binding----- | 3,500.00 | 3,000.00 | 3,000.00 | 3,000.00 | -500.00 |

A comparative statement of the amounts appropriated for 1926, the Budget estimates for 1927, and the amounts recommended in the accompanying bill for 1927—Continued

| Object | Appropriations for 1926 in the independent offices, deficiency, and other acts | Budget estimates for 1927, regular annual and supplemental | Amount recommended in the bill for 1927 | Increase (+) or decrease (-), bill, compared with 1926 appropriation | Increase (+) or decrease (-) or compared with 1927 Budget estimates |
|---|--|--|---|--|---|
| EMPLOYEES' COMPENSATION COMMISSION— continued | | | | | |
| Administration of employees' compensation fund----- | \$2, 150, 000. 00 | \$2, 600, 000. 00 | \$2, 600, 000. 00 | +\$450, 000. 00 | |
| Total, Employees' Compensation Commission----- | 2, 301, 500. 00 | 2, 742, 040. 00 | 2, 741, 040. 00 | +439, 540. 00 | -\$1, 000. 00 |
| FEDERAL BOARD FOR VOCATIONAL EDUCATION | | | | | |
| Vocational education, Hawaii----- | 30, 000. 00 | 30, 000. 00 | 30, 000. 00 | | |
| Vocational rehabilitation, Hawaii----- | 5, 000. 00 | | | -5, 000. 00 | |
| Vocational rehabilitation----- | 750, 000. 00 | 740, 000. 00 | 740, 000. 00 | -10, 000. 00 | |
| Administrative expenses----- | 75, 000. 00 | 73, 620. 00 | 73, 620. 00 | -1, 380. 00 | |
| Total, Federal Board for Vocational Education----- | 860, 000. 00 | 843, 620. 00 | 843, 620. 00 | -16, 380. 00 | |
| FEDERAL POWER COMMISSION | | | | | |
| Salaries and expenses----- | 22, 800. 00 | 25, 400. 00 | 25, 400. 00 | +2, 600. 00 | |
| Printing and binding----- | 4, 000. 00 | 3, 000. 00 | 4, 000. 00 | | +1, 000. 00 |
| Total Federal Power Commission----- | 26, 800. 00 | 28, 400. 00 | 29, 400. 00 | +2, 600. 00 | +1, 000. 00 |

| | | | |
|--|--------------|--------------|------------|
| FEDERAL TRADE COMMISSION | | | |
| Salaries----- | 50,000.00 | 50,000.00 | 50,000.00 |
| Expenses----- | 940,000.00 | 930,000.00 | -10,000.00 |
| Printing and binding----- | 18,000.00 | 17,000.00 | -1,000.00 |
| Total Federal Trade Commission----- | 1,008,000.00 | 997,000.00 | -11,000.00 |
| GENERAL ACCOUNTING OFFICE | | | |
| Salaries----- | 3,384,960.00 | 3,393,850.00 | +8,890.00 |
| Contingent expenses----- | 295,000.00 | 284,550.00 | -10,450.00 |
| Printing and binding----- | 22,000.00 | 36,000.00 | +14,000.00 |
| Total, General Accounting Office----- | 3,701,960.00 | 3,714,400.00 | +12,440.00 |
| HOUSING CORPORATION | | | |
| Salaries----- | 48,700.00 | 47,700.00 | -1,000.00 |
| Contingent expenses----- | 5,500.00 | 5,500.00 | |
| Printing and binding----- | 1,000.00 | 1,000.00 | |
| Collections----- | 32,000.00 | 32,000.00 | |
| Government hotels, Washington----- | 572,500.00 | 505,483.00 | -67,017.00 |
| Ground rent----- | 74,315.00 | 74,315.00 | |
| Maintenance, unsold property----- | 2,500.00 | 1,400.00 | -1,100.00 |
| Miscellaneous expenses on property sold----- | 7,400.00 | 6,000.00 | -1,400.00 |
| Total, Housing Corporation----- | 743,915.00 | 673,398.00 | -70,517.00 |

A comparative statement of the amounts appropriated for 1926, the Budget estimates for 1927, and the amounts recommended in the accompanying bill for 1927—Continued

| Object | Appropriations for 1926 in the independent offices, deficiency, and other acts | Budget estimates for 1927, regular annual and supplemental | Amount recommended in the bill for 1927 | Increase (+) or decrease (-), bill, compared with 1926 appropriation | Increase (+) or decrease (-), bill, compared with 1927 Budget estimates |
|---|--|--|---|--|---|
| INTERSTATE COMMERCE COMMISSION | | | | | |
| Salaries----- | \$139, 500. 00 | \$139, 500. 00 | \$139, 500. 00 | | |
| General expenses----- | 2, 318, 660. 00 | 2, 318, 660. 00 | 2, 318, 660. 00 | | |
| Bureau of Accounts----- | 1, 189, 250. 00 | 1, 035, 269. 00 | 1, 035, 269. 00 | -\$153, 981. 00 | |
| Safety systems----- | | | | | |
| Train control devices----- | 650, 000. 00 | 613, 320. 00 | 475, 000. 00 | -36, 680. 00 | |
| Locomotive safety inspection----- | 450, 000. 00 | 458, 438. 00 | 458, 448. 00 | +8, 448. 00 | |
| Valuation of property----- | 1, 946, 552. 00 | 1, 427, 960. 00 | 1, 427, 960. 00 | -518, 592. 00 | |
| Printing and binding----- | 160, 000. 00 | 160, 000. 00 | 160, 000. 00 | | |
| Total, Interstate Commerce Commission----- | 6, 853, 962. 00 | 6, 153, 157. 00 | 6, 153, 157. 00 | -700, 805. 00 | |
| NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS | | | | | |
| Salaries and expenses----- | 522, 000. 00 | 500, 000. 00 | 500, 000. 00 | -22, 000. 00 | |
| Printing and binding----- | 12, 000. 00 | 13, 000. 00 | 13, 000. 00 | +1, 000. 00 | |
| Total, National Advisory Committee for Aeronautics----- | 534, 000. 00 | 513, 000. 00 | 513, 000. 00 | -21, 000. 00 | |

PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL¹

| | | | | | |
|--|-----------------|-----------------|-----------------|--------------|---------------|
| Salaries----- | 1, 674, 000. 00 | 1, 670, 500. 00 | 1, 670, 500. 00 | -3, 500. 00 | ----- |
| General expenses----- | 605, 805. 00 | 599, 850. 00 | 607, 850. 00 | -5, 955. 00 | +\$8, 000. 00 |
| Printing and binding----- | 2, 700. 00 | 3, 500. 00 | 3, 500. 00 | +800. 00 | ----- |
| Comfort station, Lincoln Memorial----- | ----- | 20, 000. 00 | 20, 000. 00 | +20, 000. 00 | ----- |
| Total----- | 2, 282, 505. 00 | 2, 293, 850. 00 | 2, 301, 850. 00 | +11, 345. 00 | +8, 000. 00 |

RAILROAD LABOR BOARD

| | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|-------|
| Salaries and general expenses----- | 285, 805. 00 | 275, 220. 00 | 275, 220. 00 | -10, 585. 00 | ----- |
| Printing and binding----- | 11, 000. 00 | 10, 000. 00 | 10, 000. 00 | -1, 000. 00 | ----- |
| Total, Railroad Labor Board----- | 296, 805. 00 | 285, 220. 00 | 285, 220. 00 | -11, 585. 00 | ----- |

SMITHSONIAN INSTITUTION

| | | | | | |
|---|-------------|-------------|-------------|----------|--------------|
| International exchanges----- | 46, 260. 00 | 45, 760. 00 | 45, 760. 00 | -500. 00 | ----- |
| American Ethnology----- | 57, 160. 00 | 57, 160. 00 | 57, 160. 00 | ----- | ----- |
| International Catalogue of Scientific Literature----- | 8, 000. 00 | 7, 500. 00 | 7, 500. 00 | -500. 00 | ----- |
| Astrophysical Observatory----- | 31, 180. 00 | 21, 000. 00 | 31, 180. 00 | ----- | +10, 180. 00 |
| Assistant secretary----- | 6, 000. 00 | 6, 000. 00 | 6, 000. 00 | ----- | ----- |

¹ This office established by act of Feb. 26, 1925, consolidating office of Public Buildings and Grounds, War Department, and office of Superintendent of State, War, and Navy Department Buildings.

Approved by the Senate on February 26, 1925. Approved by the House of Representatives on March 1, 1925.

A comparative statement of the amounts appropriated for 1926, the Budget estimates for 1927, and the amounts recommended in the accompanying bill for 1927—Continued

| Object | Appropriations for 1926 in the independent offices, deficiency, and other acts | Budget estimates for 1927, regular annual and supplemental | Amount recommended in the bill for 1927 | Increase (+) or decrease (-), bill, compared with 1926 appropriation | Increase (+) or decrease (-), bill, compared with 1927 Budget estimates |
|--|--|--|---|--|---|
| SMITHSONIAN INSTITUTION—continued | | | | | |
| National Museum: | | | | | |
| Furniture, cases, etc----- | \$21, 800. 00 | \$23, 730. 00 | \$23, 730. 00 | +\$1, 930. 00 | ----- |
| Heat, telegraph, etc----- | 77, 560. 00 | 78, 140. 00 | 78, 140. 00 | +1, 580. 00 | ----- |
| Increase of collections----- | 441, 082. 00 | 450, 000. 00 | 450, 000. 00 | +8, 918. 00 | ----- |
| Repairs to buildings, etc----- | 12, 000. 00 | 12, 000. 00 | 12, 000. 00 | ----- | ----- |
| Purchase of books, etc----- | 1, 500. 00 | 1, 500. 00 | 1, 500. 00 | ----- | ----- |
| Stamps and foreign postage----- | 450. 00 | 450. 00 | 450. 00 | ----- | ----- |
| National Gallery of Art----- | 21, 028. 00 | 20, 000. 00 | 29, 381. 00 | +8, 353. 00 | +\$9, 381. 00 |
| Printing and binding----- | 90, 000. 00 | 75, 000. 00 | 90, 000. 00 | ----- | +15, 000. 00 |
| Total, Smithsonian Institution----- | 814, 020. 00 | 798, 240. 00 | 832, 801. 00 | +18, 781. 00 | +34, 561. 00 |
| TARIFF COMMISSION | | | | | |
| Salaries and expenses----- | 712, 000. 00 | 690, 500. 00 | 690, 500. 00 | -21, 500. 00 | ----- |
| Printing and binding----- | 9, 500. 00 | 8, 500. 00 | 8, 500. 00 | -1, 000. 00 | ----- |
| Total, Tariff Commission----- | 721, 500. 00 | 699, 000. 00 | 699, 000. 00 | -22, 500. 00 | ----- |

| | | | | | |
|---|-------------------|-------------------|-------------------|--|-------------------|
| UNITED STATES GEOGRAPHIC BOARD | | | | | |
| Printing and binding----- | 550. 00 | 345. 00 | 345. 00 | | -205. 00 |
| UNITED STATES SHIPPING BOARD | | | | | |
| Salaries and expenses----- | 322, 000. 00 | 292, 574. 00 | 292, 574. 00 | | -29, 426. 00 |
| Printing and binding----- | 8, 000. 00 | 6, 000. 00 | 6, 000. 00 | | -2, 000. 00 |
| Emergency shipping fund----- | 24, 000, 000. 00 | 13, 900, 000. 00 | 13, 900, 000. 00 | | -10, 100, 000. 00 |
| Total, Shipping Board----- | 24, 330, 000. 00 | 14, 198, 574. 00 | 14, 198, 574. 00 | | -10, 131, 426. 00 |
| UNITED STATES VETERANS' BUREAU | | | | | |
| Salaries and expenses----- | 45, 500, 000. 00 | 44, 000, 000. 00 | 44, 000, 000. 00 | | -1, 500, 000. 00 |
| Printing and binding----- | 200, 000. 00 | 165, 000. 00 | 165, 000. 00 | | -35, 000. 00 |
| Military and naval compensation----- | 127, 000, 000. 00 | 140, 800, 000. 00 | 140, 800, 000. 00 | | +13, 800, 000. 00 |
| Medical and hospital services----- | 35, 000, 000. 00 | 35, 000, 000. 00 | 35, 000, 000. 00 | | |
| Vocational rehabilitation----- | 38, 000, 000. 00 | | | | -38, 000, 000. 00 |
| Adjusted service pay----- | 12, 000, 000. 00 | | | | -12, 000, 000. 00 |
| Adjusted certificate fund----- | 50, 000, 000. 00 | 116, 000, 000. 00 | 116, 000, 000. 00 | | +66, 000, 000. 00 |
| Military and naval insurance----- | 98, 000, 000. 00 | 123, 000, 000. 00 | 123, 000, 000. 00 | | +25, 000, 000. 00 |
| Hospital facilities and services----- | | 4, 000, 000. 00 | 4, 000, 000. 00 | | +4, 000, 000. 00 |
| Total, United States Veterans' Bureau----- | 405, 700, 000. 00 | 462, 965, 000. 00 | 462, 965, 000. 00 | | +57, 265, 000. 00 |
| Grand total, regular annual appropriations----- | 452, 373, 959. 00 | 502, 444, 707. 00 | 502, 488, 768. 00 | | +50, 106, 809. 00 |
| | | | | | +44, 061. 00 |

CLERK'S NOTE.—In addition to the foregoing appropriations, the following permanent annual appropriations are made without action by Congress:

| Object | Estimated for 1927 | Appropriated for 1926 |
|--|--------------------|-----------------------|
| Relief of indigent in Alaska | \$15,000.00 | \$15,000.00 |
| Federal Board for Vocational Education | 7,367,000.00 | 7,367,000.00 |
| Federal Power Commission | 3,000.00 | 4,500.00 |
| Smithsonian Institution | 60,000.00 | 60,000.00 |
| Total | 7,445,000.00 | 7,446,500.00 |

