The Department maintains 17 District Offices (excluding one in Newfoundland, which in 1949 was in the process of organization) and 2 Sub-District Offices in Canada together with a District Office at London, England. The Administration of the Veterans' Land Act also maintains District and Regional Offices in locations as accessible as possible to the veteran. Travelling welfare officers operating from these offices greatly assist veterans to take advantage of those rights and privileges made available to them through the Department.

## Section 2.—Discharge Gratuities and Re-Establishment Credits

The amount expended as gratuities under the War Service Grants Act showed a considerable decrease between Mar. 31, 1948, and Mar. 31, 1949. The bulk of payments made during that fiscal year covered veterans who became qualified under the Allied Veterans Benefits Act.

1.—Gratuity Payments under the War Service Grants Act, Years Ended Mar. 31, 1945-49

Year and Service	Navy	Army	Air Force	Total
	\$	\$	\$	\$
1945—4 Forces	973,957 —	14,663,621	3,468,852	19, 106, 430
1945-46— Forces	27, 277, 981	121,003,583	64, 157, 015	212,438,579
	180	58,646	36, 115	94,941
1946-47— Forces	17, 766, 165	170,585,767	32,926,652	221,278,584
	730	327,176	121,253	449,159
1947-48 Forces	891,968	11,191,667	1,310,435	13,394,070
	—	309,823	Cr. 5,198 <sup>2</sup>	304,625
1948-49 Forces	140,907	589,132	226,685	956,724
	—	35,563	—	35,563
Totals	47,051,888	318,764,978	102,241,809	468,058,675

<sup>&</sup>lt;sup>1</sup> January, February and March only. from 1946 to 1948.

Re-Establishment Credits.—During the fiscal year 1948-49 the amount of re-establishment credit authorized for use was slightly over \$35,000,000 or approximately one-half that authorized during 1947-48. Of the total authorized issues of the re-establishment credit to Mar. 31, 1949, more than 78 p.c. was used in connection with the homes of the veterans.

To Mar. 31, 1949, 957,964 veterans' re-establishment credit accounts had been opened and 568,445 of these accounts had been closed due to authorization having been given for the complete disposal of the credit. In addition to the \$230,186,919 authorized for use for the purposes listed in Table 2, about \$57,000,000 was written off for veterans who had used the alternative benefit of training, or had made application to settle under the Veterans' Land Act.

<sup>&</sup>lt;sup>2</sup> This credit is the result of a bookkeeping adjustment