H 382-391. Services under public child health and welfare service programs, 1937-1970.

Source: Series H 382-389, 1937-1969, U.S. Children's Bureau, Statistical Series, and U.S. Social Security Administration, unpublished data; 1970, U.S. Health Services Administration, unpublished data; series H 390-391, U.S. Social and Rehabilitation Service, Child Welfare Statistics, 1969, and Children Served by Public Welfare Agencies and Voluntary Child Welfare Agencies and Institutions, Report CW-1 and E-9.

H 392-397. Vocational rehabilitation—caseload and expenditures, 1921-1970.

Source: U.S. Social and Rehabilitation Service, Caseload Statistics of State Vocational Rehabilitation Agencies in Fiscal Years and State Vocational Rehabilitation Agency Program Data in Fiscal Years, annual issues.

Vocational rehabilitation of the disabled is defined as the restoration, preservation, or development of the ability to function in productive activity. The rehabilitation services provided by State agencies with matching State and Federal funds include medical restoration, training, guidance, and placement services.

Eligibility of an individual for vocational rehabilitation services requires that all three of the following conditions be shown to exist: (a) The presence of a physical or mental disability; (b) the existence of a substantial handicap to employment; and (c) a reasonable expectation that vocational rehabilitation services may render the individual fit to engage in a gainful occupation. For a detailed discussion of these conditions, see An Introduction to the Vocational Rehabilitation Process, prepared by John F. McGowan and Thomas L. Porter, 1967.

H 398-411. Private philanthropy—estimated fund flows, by donors and recipients, 1929-1970.

Source: Ralph L. Nelson, Professor of Economics, Queens College of the City University of New York, 1973.

The estimates shown here differ from those presented in the Statistical Abstract of the United States (1973 edition, table 510). Reasons for the differences include differences in estimating procedures, definition and scope of particular categories, and the need to make projections. The source of the Statistical Abstract table is American Association of Fund-Raising Counsel, Inc., New York, Giving USA. In the annual Giving USA, the objective is to present contemporary estimates, which requires projection of historical data. According to Nelson, his estimates reflect a greater opportunity to use historical benchmarks and the availability of the time and research resources required to handle more thoroughly problems of data refinement and estimation.

H 399, living donors. 1929–1954, based on C. Harry Kohn, Personal Deductions in the Federal Income Tax, Princeton University Press, 1960, table 17, p. 66; 1955–1967, based on unpublished memoranda prepared for the Carnegie Corporation by Nelson; 1968–1970, estimates prepared for the Commission on Private Philanthropy and Public Needs, also by Nelson. All estimates originally based on contributions itemized on personal income tax returns as tabulated in U.S. Internal Revenue Service, Statistics of Income: Individual Income Tax Returns. Base figures, adjusted for overreporting of contributions, were increased by estimates of the contributions of individuals and families using the standard deduction or not required to file a return.

H 400, charitable bequests. Based on charitable bequests reported on estate tax returns as tabulated in U.S. Internal Revenue Service, Statistics of Income: Estate and Gift Tax Returns. For years

in which no tabulations were made, estimates were based on linear interpolation between years for which tabulations were available.

H 401, corporation contributions. Based on contributions reported on corporation income tax returns as tabulated in U.S. Internal Revenue Service, Statistics of Income: Corporation Income Tax Returns, not adjusted for contribution flows through company-sponsored foundations. For such adjustment, see Ralph L. Nelson, Economic Factors in the Growth of Corporation Giving, National Bureau of Economic Research and Russell Sage Foundation, New York, 1970, chapter 4.

H 402, foundation grants. Based on editions 1 through 5 of The Foundation Directory, Russell Sage Foundation, 1960, 1964, 1967, and the Foundation Center, 1971 and 1975, New York; U.S. Department of the Treasury, Treasury Department Report on Private Foundations, 1965; Ralph L. Nelson "Estimates of Balance Sheets and Income Statements of Foundations and Colleges and Universities," supplementary vol. I of Institutional Investor Study Report of the Securities and Exchange Commission, 1965, Appendix A-III; Nelson, The Investment Policies of Foundations, Russell Sage Foundation, New York, 1967, chapter 2; Nelson, Private Giving in the American Economy, 1960–1972, Commission on Private Philanthropy and Public Needs (forthcoming).

H 403, higher education endowment income. For 1950-1970, estimates based on U.S. Office of Education, Biennial Survey of Higher Education (biennial 1951-52 through 1963-64, annual survey thereafter). See also Nelson, "Estimates of Balance Sheets and Income Statements... of Colleges and Universities," cited above.

H 404, hospitals endowment income. Based on data on the capital funds of voluntary short term hospitals as reported by the American Hospital Association. A current investment return (rate of interest) was applied to the capital funds to obtain a measure of investment income.

H 406 and H 407, religious organizations and parochial schools. For description of data sources, estimation procedures, and 1929–1959 estimates, see Frank G. Dickinson, *The Changing Position of Philanthropy in the American Economy*, National Bureau of Economic Research, New York, 1970, chapter 3. 1960–1970 estimates (and also 1929–1959) prepared by Ralph L. Nelson for Carnegie Corporation and for Commission on Private Philanthropy and Public Needs.

H 408, higher education. See source note for series H 403. The Council on Financial Aid to Education also has published survey data on giving to higher education since the 1954-55 academic year.

H 409, hospitals and health. Based on estimates made by Research and Statistics staff of U.S. Social Security Administration and published in *Social Security Bulletin* and on estimates made by the American Association of Fund Raising Counsel and published in *Giving USA*. These estimates were verified for general trend from a variety of data sources (federated campaign allocations, national health agencies, church benevolences distributions, etc.).

H 410, youth services, welfare, race relations. This has been the most profoundly changing category over this 4-decade period, reflecting changing social needs, government programs, and support patterns. Many sources of information were used, the most comprehensive being "Expenditures from public and private funds for organized income maintenance and welfare service programs" presented in the Social Security Bulletin.

H 411, other. Includes philanthropic receipts of (1) independent nonsectarian primary and secondary schools, (2) church foreign missions and private foreign relief, (3) foundations' net endowment increase, project and administrative expense, (4) civic and cultural support, and (5) charity raffles.

Series H 392-397. Vocational Rehabilitation—Caseload and Expenditures: 1921 to 1970 [Expenditures in thousands of dollars. For years ending June 80. Includes Puerto Rico, Guam, and Virgin Islands]

| | Number of cases | | Rehabil- | Expenditures 2 | | | <u> </u> | Number of cases | | Rehabil- itation | Expenditures 2 | | |
|--|---|---|---|---|--|--|--|-----------------|--|---|---|--|---|
| Year | Served | Rehabil- itated | itation rate per 100,000 population ¹ | Total | Federal | State | Year | Served | Rehabil- itated | rate per 100,000 population | Total | Federal | State |
| | 392 | 393 | 394 | 395 | 396 | 397 | | 392 | 393 | 394 | 395 | 396 | 397 |
| 1970 1969 1968 1968 1965 1965 1965 1962 1962 1961 1960 1959 1958 1957 1956 1955 1954 1952 1951 1952 1951 1950 1949 1948 1947 1946 | 875,911 781,614 680,415 569,907 499,464 441,332 368,696 345,685 320,963 297,950 280,384 428,585 221,128 221,128 221,128,490 231,544 225,724 226,997 191,063 170,143 169,796 | 266,975 241,390 207,918 173,594 154,279 134,859 119,708 110,136 102,377 92,501 88,275 80,739 74,317 70,940 65,640 65,640 65,640 65,640 55,825 61,308 63,632 66,193 59,597 58,020 53,181 43,880 36,106 | 130 119 104 87 78 70 63 58 55 51 49 46 43 41 39 41 43 39 41 43 39 41 43 39 41 43 | 557,707 455,865 377,646 303,846 213,659 154,140 133,259 113,111 101,390 88,150 78,711 71,206 63,727 54,282 46,221 38,629 35,366 34,583 32,689 30,273 25,819 24,569 19,313 13,749 | 431,764 431,764 340,858 282,387 225,268 144,629 94,713 82,195 61,886 53,898 48,144 43,932 39,365 33,648 28,830 23,812 22,965 22,948 22,122 21,001 20,340 18,216 17,707 14,189 10,002 | 125,943 115,007 95,309 78,578 69,099 59,427 51,065 43,786 39,404 34,252 30,567 27,274 24,362 20,634 17,818 12,402 11,636 10,567 9,271 9,007 7,603 6,862 5,124 3,747 | 1934 1933 1932 1931 1930 1929 1928 1927 1926 1926 | 63,666 | 41,925 43,997 42,618 21,757 11,890 10,747 9,844 11,091 10,338 9,422 8,062 5,613 5,592 5,613 4,645 5,012 5,604 4,645 5,012 5,604 4,530 1,898 1,898 1,898 | 32 34 33 16 11 9888 98 77 65 55 44 4446 65 55 55 42 (Z) | 9,856 6,372 5,630 5,205 4,711 4,108 3,992 3,862 3,319 2,603 2,248 2,176 2,186 2,043 1,700 1,541 1,490 1,541 1,497 1,274 1,187 1,243 1,188 2,85 | 7,135 4,052 2,762 2,757 2,282 1,972 1,513 1,791 1,513 1,230 1,032 916 999 998 933 665 654 654 654 651 579 520 551 522 93 | 2,720 2,320 2,868 2,648 2,429 2,136 2,169 2,071 1,806 1,373 1,216 1,164 1,177 1,187 1,110 825 587 775 695 691 663 424 191 |

 $[{]f Z}$ Less than one person. ¹ Based on U.S. Bureau of the Census population estimates.

Series H 398-411. Private Philanthropy—Estimated Fund Flows, by Donors and Recipients: 1929 to 1970 [In millions of dollars]

| | Philanthropy payments by donors | | | | | | | | Philanthropy revenues of recipients | | | | | | |
|--|--|---|--|--|--|--|---|--|--|--|--|--|---|--|--|
| Year | Total | Living donors | Chari- table bequests | Corpora- tion contribu- tions | Founda- tion grants | Higher education endow-ment income | Hospital endow- ment income | Total | Religious organi- zations | Parochial schools | Higher education | Hospitals and health | Youth services, welfare, race relations | Other | |
| | 398 | 399 | 400 | 401 | 402 | 403 | 404 | 405 | 406 | 407 | 408 | 409 | 410 | 411 | |
| 1970 1969 1968 1967 1966 1965 1964 1963 1962 | 19,241 18,595 17,374 15,712 14,660 13,714 13,011 11,930 11,277 10,705 | 14,004 13,265 12,495 11,325 10,612 9,983 9,546 8,927 8,576 8,134 | 2,087 2,132 1,927 1,721 1,515 1,309 1,164 1,020 876 913 | 797 1,055 1,005 830 805 785 729 657 595 512 | 1,460 1,320 1,200 1,155 1,100 1,060 1,042 839 780 728 | 668 633 580 527 485 445 408 374 345 321 | 225 190 167 154 148 132 122 113 105 97 | 18,052 16,947 15,985 15,254 14,011 13,468 12,552 12,008 11,295 10,663 | 6,854 6,464 6,283 6,390 5,937 5,866 5,273 5,029 4,835 4,764 | 1,422 1,391 1,293 1,235 1,239 1,154 1,203 1,180 1,120 1,058 | 2,487 2,423 2,265 2,037 1,982 1,938 1,786 1,632 1,476 1,343 | 2,400 2,305 2,080 1,907 1,685 1,602 1,546 1,349 1,246 1,087 | 2,050 1,950 1,825 1,621 1,484 1,335 1,296 1,256 1,218 1,163 | 2,839 2,414 2,239 2,064 1,684 1,573 1,448 1,448 1,400 1,248 | |
| 1960 1959 1958 1957 1956 1955 1954 1953 1952 1951 | 10,394 9,606 9,165 8,695 8,136 7,161 6,478 6,389 5,779 5,238 | 7,891 7,349 7,221 6,652 6,338 5,775 5,346 5,191 4,772 4,344 | 951 810 669 602 534 466 398 355 328 301 | 482 482 395 417 418 415 314 495 399 | 677 626 575 740 599 283 219 164 110 | 303 257 231 218 189 172 157 146 138 | 90 82 74 66 58 50 44 38 32 26 | 9,996 (NA) 8,613 (NA) 7,587 6,751 (NA) (NA) (NA) (NA) | 4,550 (NA) 4,036 (NA) 3,497 3,166 (NA) (NA) (NA) (NA) | 993 (NA) 896 (NA) 801 697 (NA) (NA) (NA) (NA) | 1,232 (NA) 1,057 (NA) 936 795 (NA) (NA) (NA) (NA) | 947 (NA) 750 (NA) 900 632 (NA) (NA) (NA) (NA) | 1,108 (NA) 1,116 (NA) 900 850 (NA) (NA) (NA) (NA) | 1,166 (NA) 758 (NA) 503 611 (NA) (NA) (NA) | |
| 1950 1949 1948 1947 1946 1945 1944 1943 1942 1941 | 4,546 4,130 4,104 3,734 3,265 3,042 2,842 2,637 2,109 1,721 | 3,782 3,476 3,352 3,061 2,656 2,375 2,208 2,106 1,672 1,807 | 274 206 296 223 186 192 202 186 155 175 | 252 223 239 241 214 266 234 159 98 58 | 105 103 101 99 97 95 93 91 89 | 1 1 1 1 1 1 | 20 22 16 10 12 14 05 95 95 | 4,429 (NA) (NA) (NA) (NA) (NA) 2,611 (NA) (NA) (NA) (NA) | 1,962 (NA) (NA) (NA) (NA) 1,009 (NA) (NA) (NA) (NA) | 428 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 447 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 515 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 685 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 392 (NA) (NA) (NA) (NA) 205 (NA) (NA) (NA) (NA) | |
| 1940 1989 1988 1987 1936 1985 1984 1983 1982 1981 1980 1999 | 1,436 1,395 1,259 1,238 1,167 1,001 1,001 868 1,010 1,102 1,244 1,277 | 1,078 1,012 861 909 847 712 679 602 646 692 833 932 | 143 179 200 127 128 106 146 96 191 220 223 154 | 38 31 27 33 30 28 27 27 27 31 40 35 | 85 83 81 79 77 75 74 73 72 71 70 | | 92 90 90 85 85 80 75 70 70 70 88 | 1,212 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 612 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 115 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 179 (NA) (NA) (NA) (NA) 141 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 56 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | 150 (NA) (NA) (NA) (NA) (120 (NA) (NA) (NA) (NA) (NA) (NA) | 100 (NA) (NA) (NA) (NA) (NA) (NA) (NA) (NA) | |

NA Not available.

² Authorized for basic support under Section 2 of the Vocational Rehabilitation Act.