Accounts of R. M. McDowell
Roswell D. McClelland, Berne, Switzerland

Summary of Account

(War Refugee Board Funds Only)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 26</td>
<td>Voucher WNB-F-57</td>
<td>42,881.68</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Nov. 24</td>
<td>&quot; &quot; F-368</td>
<td>428,616.47</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Jan. 5</td>
<td>&quot; &quot; F-404</td>
<td>750,428.82</td>
<td>175,000.00</td>
</tr>
<tr>
<td>June 8</td>
<td>Transfer from Mann-London</td>
<td>39,238.43</td>
<td>9,155.07</td>
</tr>
<tr>
<td>Total Receipts</td>
<td></td>
<td>1,061,385.89</td>
<td>294,155.07</td>
</tr>
</tbody>
</table>

Total Expenditures on Behalf WNB

(From Summary of Debts.)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred to H. Katsaki</td>
<td>81,400.00</td>
</tr>
<tr>
<td>Net Returnable to WNB</td>
<td>1,075,853.19</td>
</tr>
<tr>
<td>Unaccounted for (assumed to be transmission costs)</td>
<td>24.95</td>
</tr>
</tbody>
</table>

Returned to WNB: 251,565.20

Balance: 0
Roswell D. McClelland, Bern, Switzerland

Summary of Account
(War Refugee Board Funds Only)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 25</td>
<td>Voucher WRE-D-77</td>
<td>42,681.65</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Nov. 24</td>
<td># 1-366</td>
<td>428,816.17</td>
<td>100,000.00</td>
</tr>
<tr>
<td>1945</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jan. 5</td>
<td># P-104</td>
<td>790,438.82</td>
<td>175,000.00</td>
</tr>
<tr>
<td>June 8</td>
<td>Transfer from Man-London</td>
<td>39,288.48</td>
<td>9,255.07</td>
</tr>
<tr>
<td>Total</td>
<td>Receipts</td>
<td>1,261,365.39</td>
<td>284,155.07</td>
</tr>
<tr>
<td>1946</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures on Behalf WRE</td>
<td>161,823.20</td>
<td>37,573.69</td>
<td></td>
</tr>
<tr>
<td>(From Summary of Debts.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transferred to H. Lotzki</td>
<td>21,400.00</td>
<td>4,990.53</td>
<td></td>
</tr>
<tr>
<td>Net Returnable to WRE</td>
<td>1,070,861.99</td>
<td>231,590.85</td>
<td></td>
</tr>
<tr>
<td>Unaccounted for (assumed to be</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>transmission costs)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Returned to WRE</td>
<td></td>
<td>231,565.00</td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>
Hoswell D. Mo Clelland, Berne Switzerland

Summary of Disbursements

<table>
<thead>
<tr>
<th>Description</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oct. 31 As detailed by R. D. Mo Clelland</td>
<td>733,935.50</td>
<td></td>
</tr>
<tr>
<td>Nov. 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 31 As detailed by R. D. Mo Clelland</td>
<td>543,263.48</td>
<td></td>
</tr>
<tr>
<td>June 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aug. 4 As detailed by R. D. Mo Clelland</td>
<td>52,261.80</td>
<td></td>
</tr>
<tr>
<td>Total Disbursements</td>
<td>1,329,461.28</td>
<td>270,094.89</td>
</tr>
</tbody>
</table>

Less:                                                                                           |

<table>
<thead>
<tr>
<th>Description</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec. 1 Repayment from World Jewish Congress</td>
<td>21,325.00</td>
<td></td>
</tr>
<tr>
<td>2 Repayment from Dutch Jewish Coordinating Committee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 15 Contribution of J.D.C.</td>
<td>50,000.00</td>
<td></td>
</tr>
<tr>
<td>Aug. 25 Contribution of J.D.C.</td>
<td>536,020.58</td>
<td></td>
</tr>
<tr>
<td>Less Exchange Commission §4</td>
<td>2,680.08</td>
<td></td>
</tr>
<tr>
<td>Various Transfers to K. Kataki</td>
<td>533,340.50</td>
<td></td>
</tr>
<tr>
<td>May Reimbursement to R. D. Mo Clelland</td>
<td>21,400.00</td>
<td></td>
</tr>
<tr>
<td>Aug. 3 Proceeds of sale of equipment to R. D. Mo Clelland</td>
<td>6,000.00</td>
<td></td>
</tr>
<tr>
<td>Total Not Chargeable to Account of R. D. Mo Clelland with WNB</td>
<td>1,168,339.08</td>
<td></td>
</tr>
</tbody>
</table>

Net Total Expenditures on Behalf WNB                                             |

<table>
<thead>
<tr>
<th>Description</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>161,122.20</td>
<td>37,973.69</td>
<td></td>
</tr>
</tbody>
</table>
**AMOS R. MCCULLARD, BERNE, SWITZERLAND**

**Details of Disbursements**

MAY 1st through OCTOBER 31st, 1944

---

### I. Entertainments and Contests (the Legation
Disbursing Officer having informed me that such expenses would have to be covered from
discretionary funds at my disposal.)

<table>
<thead>
<tr>
<th></th>
<th>Swiss frs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>79.30</td>
</tr>
<tr>
<td>June</td>
<td>165.35</td>
</tr>
<tr>
<td>July</td>
<td>61.10</td>
</tr>
<tr>
<td>August</td>
<td>8.40</td>
</tr>
<tr>
<td>September</td>
<td>105.25</td>
</tr>
<tr>
<td>October</td>
<td>96.20</td>
</tr>
</tbody>
</table>

**Total** 495.80

---

### II. Disbursements of a non-routine character
outside of regular legation administrative expenditures: Telephone & Telegraph, Special
assistance, research work, investigations, special translation and publicity

<table>
<thead>
<tr>
<th></th>
<th>Swiss frs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>375.00</td>
</tr>
<tr>
<td>June</td>
<td>583.30</td>
</tr>
<tr>
<td>July</td>
<td>733.70</td>
</tr>
<tr>
<td>August</td>
<td>276.65</td>
</tr>
<tr>
<td>September</td>
<td>160.10</td>
</tr>
<tr>
<td>October</td>
<td>90.00</td>
</tr>
</tbody>
</table>

**Total** 2,220.75

---

*This item of publicity included in particular a series of 6 reports concerning the Jewish persecutions in Hungary
which I issued "unofficially" during June, July and
August. They appeared in English, French and German and
were distributed to various persons and organizations in
Switzerland in a position to act on public opinion. We also
brought out 2 more reports during this period
on the political situation in Hungary with specific
emphasis on the anti-Jewish and Fascist tendencies of
the various governments since March 19, 1944. When
mailing facilities permit I shall forward copies of
the reports to the WBC through the pouch.

**Total this page ...............** 2,716.55
Amount carried over from preceding page ................................ 2,716.95

III. Special expenses for NEUTRAL SERVICE to

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Name of Recipient</th>
<th>Destination or City</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>May 22</td>
<td>Jaeger of Troux</td>
<td>Haute Savoie, border region &amp; areas south-west</td>
<td>1,000.00</td>
</tr>
<tr>
<td>2.</td>
<td>June 12</td>
<td>M. Schwalb</td>
<td>Germany (Berlin), Heidelberg</td>
<td>5,000.00</td>
</tr>
<tr>
<td>3.</td>
<td>June 18</td>
<td>Manfredi</td>
<td>Northern Italy, Italian Liberation Committee</td>
<td>2,000.00</td>
</tr>
<tr>
<td>4.</td>
<td>July 18</td>
<td>Elion</td>
<td>Belgium (Brussels) and Holland</td>
<td>2,000.00</td>
</tr>
<tr>
<td>5.</td>
<td>Sept. 20</td>
<td>Manfredi</td>
<td>Northern Italy, Italian Liberation Committee</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

Total amounted to: 12,000.00

IV. Minor contributions to organisations doing small-scale "border traffic," including cost of false papers, temporary maintenance, transportation, etc.,

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Name of Recipient</th>
<th>Organisation paid to</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>May 15</td>
<td>Dr. Pollak-Daniels-Dutch</td>
<td>Jewish Coordinating Committee (Emigrants from Holland to Switzerland)</td>
<td>500.00</td>
</tr>
<tr>
<td>7.</td>
<td>June 20</td>
<td>&quot;</td>
<td>&quot;</td>
<td>500.00</td>
</tr>
<tr>
<td>8.</td>
<td>June 21</td>
<td>Karl Burkhart - Freiss</td>
<td>&quot;</td>
<td>500.00</td>
</tr>
</tbody>
</table>

Total amounted to: 1,500.00

Total this page: 16,236.35
IV. (Continued)

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organisation paid to</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.</td>
<td>July 10</td>
<td>K. Burkhardt - Freies Deutschland</td>
</tr>
<tr>
<td>10.</td>
<td>July 31</td>
<td>Dr. Pollak-Daniels</td>
</tr>
<tr>
<td>11.</td>
<td>Aug. 14</td>
<td>Karl Burkhardt - F.D.</td>
</tr>
<tr>
<td>12.</td>
<td>Aug. 16</td>
<td>Stefan Eisenberg; Hungarian Student Org., in Zürich (tickets for Palestine Certificates)</td>
</tr>
<tr>
<td>13.</td>
<td>Aug. 29</td>
<td>Dr. Pollak-Daniels</td>
</tr>
<tr>
<td>14.</td>
<td>Oct. 2</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Oct. 9</td>
<td>Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border)</td>
</tr>
<tr>
<td>16.</td>
<td>Oct. 30</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

V. Special "medico-food" relief (incl. pharmaceuticals) for persons in hiding, fleeing, planning

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organisation &amp; person paid to, Jaeger of Franco-Finur Partisans (see Receipt No. 1).</th>
<th>2,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>May 22</td>
<td>Dr. J. Wall of Ges for Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva</td>
<td>2,036.95</td>
</tr>
<tr>
<td>18.</td>
<td>June 19</td>
<td></td>
<td>2,482.00</td>
</tr>
<tr>
<td>19.</td>
<td>Aug. 7</td>
<td>Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva for Hungarian refugees in Yugoslavia</td>
<td>4,000.00</td>
</tr>
<tr>
<td>20.</td>
<td>Oct. 7</td>
<td></td>
<td>10,518.95</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td>10,518.95</td>
</tr>
</tbody>
</table>

**Total this page** 34,435.50
Amount carried over from preceding page ...................... 34,435.50

VI. Special Grants, particularly to political groups or their representatives, to finance flight, hiding, sales papers of endangered persons. Grants to ensure cooperation in such program.

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organisation &amp; purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>May 21</td>
<td>M. Azcarati-Spainish UNF (Comite d'Union National) for partisan groups operating in Pyrenees region</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td>Aug. 7</td>
<td>M. Azcarati - as above, with stress on relief to endangered Spanish refugees, rather than only to enlist partisan aid in passing Jewish refugees over the Pyrenees.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10,000.00</td>
</tr>
<tr>
<td></td>
<td>Aug. 12</td>
<td>Mr. Royall Tyler, for aid to French in Lyon region sought by Milice and Gestapo.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

Total: 22,000.00

VII. MAJOR GRANTS to organisations to cover the many expenses involved in rescue and relief operations: temporary maintenance in hiding, sales papers, cooperation with officials, transportation, "Bundles" at frontiers, etc., for unrecognised and endangered persons, particularly Jewish, in Nazi occupied territory.

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organisation/Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>24.</td>
<td>June 24</td>
<td>Charles Guillom: relief &amp; rescue activities of the Comite National de la Resistance-France</td>
</tr>
<tr>
<td></td>
<td></td>
<td>200,000.00 200,000.00</td>
</tr>
</tbody>
</table>

Total this page: 256,435.50
### VII. (Continued)

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>June 30</td>
<td>Manfredi - Communist Party of Milan Liberation Committee &amp; G. della Porta - Gruppi di Difesa della Roma for Northern Italy</td>
<td>75,000.00</td>
</tr>
<tr>
<td>26</td>
<td>July 4</td>
<td>Noæl Field - Hutzaray Service Committee in France for German political refugees</td>
<td>10,000.00</td>
</tr>
<tr>
<td>27</td>
<td>July 5</td>
<td>N. Schwalb - &quot;Hechaluz&quot; (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Romania</td>
<td>100,000.00</td>
</tr>
<tr>
<td>28</td>
<td>July 20</td>
<td>Dr. Jan Kopecky - Czech Resistance Movement for assistance to Jewish refugees in Slovakia</td>
<td>42,500.00</td>
</tr>
<tr>
<td>29</td>
<td>Aug. 10</td>
<td>Nathan Schwalb - &quot;Hechaluz&quot;</td>
<td>100,000.00</td>
</tr>
<tr>
<td>30</td>
<td>Oct. 3</td>
<td></td>
<td>100,000.00</td>
</tr>
<tr>
<td>31</td>
<td>Oct. 11</td>
<td>W. H. Gans - Dutch Jewish Coordination Committee: rescue and transportation of Dutch Jewish deportees from Bergen-Belsen</td>
<td>50,000.00</td>
</tr>
</tbody>
</table>

**Total** 477,500.00

**TOTAL, May 1st through October 31st, 1944** Swiss Frs. 733,935.50
### SECTION I:

**Entertainment and Contacts**

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 1944</td>
<td>259.20</td>
</tr>
<tr>
<td>December</td>
<td>147.40</td>
</tr>
<tr>
<td>January 1945</td>
<td>106.50</td>
</tr>
<tr>
<td>February</td>
<td>126.00</td>
</tr>
<tr>
<td>March</td>
<td>99.10</td>
</tr>
<tr>
<td>April</td>
<td>295.00</td>
</tr>
</tbody>
</table>

**Total**

|         | 943.40 |

### SECTION II:

**Disbursements of a non-routine character outside of regular administrative expenditure**

- Telephone, wires & postage (away from Legation), taxis, special research & information work, travel or agents inside Switzerland, special translating, etc.

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 1944</td>
<td>124.65</td>
</tr>
<tr>
<td>December</td>
<td>83.30</td>
</tr>
<tr>
<td>January 1945</td>
<td>163.30</td>
</tr>
<tr>
<td>February</td>
<td>166.55</td>
</tr>
<tr>
<td>March</td>
<td>132.30</td>
</tr>
<tr>
<td>April</td>
<td>551.59</td>
</tr>
</tbody>
</table>

**Total**

|         | 1,201.65 |

- Included two fairly extensive trips of agents inside Switzerland undertaken particularly with a view to obtaining information from incoming refugees about the situation on the German side of the border, both in Germany proper and in northern Italy.

**Total This Page**

|         | 2,145.05 |
### SECTIO III.

**Special, non-contribution to organizations and individuals for relief, rescue and intelligence work.**

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date Paid</th>
<th>Receiving organization or Individual</th>
<th>Amount Paid (Swiss francs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nov. 6/44</td>
<td>T. Della Porta, Socialist Delegate of Welfare Section Milan Liberation Committee; for investigation trip into northern Italy</td>
<td>1,500.00</td>
</tr>
<tr>
<td>2</td>
<td>Dec. 1/44</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Presse Deutschland&quot; in Switzerland; Contribution for Nov. 1944</td>
<td>2,000.00</td>
</tr>
<tr>
<td>3</td>
<td>Dec. 4/44</td>
<td>Dr. Polak-Daniel of the &quot;Dutch Jewish Coordinating Committee,&quot; Geneva; for special &quot;deportee-intelligence work.&quot;</td>
<td>1,500.00</td>
</tr>
<tr>
<td>4</td>
<td>Dec. 21/44</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Presse Deutschland&quot;; Contribution for Dec. 1944 (Receipt dated Jan. 2/45)</td>
<td>2,000.00</td>
</tr>
<tr>
<td>5</td>
<td>Jan. 14/45</td>
<td>Monsignor P. Bernardini, Papal Nuncio in Bern, for Bruno Klinger's trip to northern Italy</td>
<td>2,500.00</td>
</tr>
<tr>
<td></td>
<td>(Receipt dated: Feb. 1/45)</td>
<td>Dr. Joseph Weil of the Union OSE, Geneva; Purchase of special medical supplies for persons imprisoned in northern Italy</td>
<td>4,000.00</td>
</tr>
<tr>
<td>6</td>
<td>Jan. 15/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Presse Deutschland&quot;; Contribution for Jan. 1945</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

### TOTAL THIS PAGE

<table>
<thead>
<tr>
<th>Amount Paid (Swiss francs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>15,500.00</td>
</tr>
<tr>
<td>15,500.00</td>
</tr>
</tbody>
</table>

**TOTAL THIS PAGE** 17,645.05
- 8 -

Amount carried over from preceding page .................. 17,645.05

SECTION III. (continued)

<table>
<thead>
<tr>
<th>Receipt.</th>
<th>Date Paid</th>
<th>Receiving organization or individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>March 1/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergman) of &quot;Preiss Deutschland,&quot; Contribution for Feb. 1945...</td>
</tr>
<tr>
<td>8</td>
<td>March 5/45</td>
<td>M. H. Gans of &quot;Dutch Jewish Coordinating Committee,&quot; Geneva</td>
</tr>
<tr>
<td>9</td>
<td>March 31/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergman) of &quot;Preiss Deutschland,&quot; Start of purchasing program, Contribution for March 1945...</td>
</tr>
<tr>
<td>10</td>
<td>April 15/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergman) of &quot;Preiss Deutschland,&quot; Contribution for April '45...</td>
</tr>
<tr>
<td>11</td>
<td>April 28/45</td>
<td>M. H. Gans of &quot;Dutch Jewish Coordinating Committee,&quot; Geneva, Final contribution to bring card file up to date</td>
</tr>
</tbody>
</table>

| Total    | 17,000.00  | 17,000.00  |
|-----------------------------------------------|

TOTAL THIS PAGE ................................ 34,645.05
## SECTION IV

**Major expenditures and contributions to organizations for relief and rescue operations.**

<table>
<thead>
<tr>
<th>Receipt Date</th>
<th>Date Paid</th>
<th>Receipt Organization or Individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec. 2/44</td>
<td></td>
<td>Pharmacie Nouvelle (Kupfer) Geneva, for 250 special, double pharmaceutical &amp; restorative parcels for the women’s concentration camp at Ravensbruck, Germany.</td>
</tr>
<tr>
<td>Dec. 2/44</td>
<td></td>
<td>Heschelus (Nathan Schwalb) receipt signed by his assistant R. Fleischhacker for Germany and Balkan countries</td>
</tr>
<tr>
<td>Jan. 2/45</td>
<td></td>
<td>American Jewish Joint Distribution Committee (Mayer). Paid to “Commission Mirta” of the IJOK. Emergency food &amp; clothing purchases in Bratislava &amp; Vienca for Hungarian Jews in Austria</td>
</tr>
<tr>
<td>Jan. 17/45</td>
<td></td>
<td>R. Mantfred of the Milan Liberation Committees for relief action by the “Women’s Defense Groups.”</td>
</tr>
<tr>
<td>Feb. 1/45</td>
<td></td>
<td>Heschelus (Nathan Schwalb) to cover relief &amp; rescue operations carried out during the fall of 1944 in the Hungarian border area</td>
</tr>
<tr>
<td>May 14/45</td>
<td></td>
<td>Pastore Guido Birio, (Calvarian Church in northern Italy) of Legano to finance the upkeep of fugitives being hidden by this congregation</td>
</tr>
</tbody>
</table>

**Total**

297,634.30  397,634.30

**Total this page**

392,279.35
### SECTION V.

Special advances to Herbert Kataki,
Representative of the War宁eresa Board,
for his current expenses.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date Paid</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>April 5, 1945</td>
<td>Cash</td>
<td>400.00</td>
</tr>
<tr>
<td>19</td>
<td>8, 1945</td>
<td>Cash</td>
<td>1,000.00</td>
</tr>
<tr>
<td>20</td>
<td>30, 1945</td>
<td>Cash</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

**Total**

GRAND TOTAL EXPENDITURES May 1 through May 31, 1945

---

### EXPENDITURES MAY 1 THROUGH MAY 31, 1945

- **Contact and entertainment** ........................................... 77.00
- **Taxis, telephone bill at Geneva**
  and photo copies .......................................................... 33.35
- **Cash advance to Herbert Kataki of May 18, Receipt No. 21** ........ 1,000.00
- **Reimbursement to HIBSC of personal advance to HIBS cash of April 12** .................. 6,000.00

Paid to American Red Cross, Geneva for
CENCILLA Foodstuffs: 54,795 lbs.
(See my letter of May 2, 1945 to Board) Receipt No. 22 .................. 141,474.28

**Total** 148,984.63

GRAND TOTAL EXPENDITURES November 1st, 1944 Through May 31st, 1945 543,883.98
STATEMENT OF WAR DEPARTMENT, NEWS ACCOUNTS
June 1, 1945 through August 4, 1945.

IN SWITZERLAND

<table>
<thead>
<tr>
<th>JUNE</th>
<th>In Swiss Francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>67.00</td>
</tr>
<tr>
<td>Telephone (May), postage, taxes &amp; misc.</td>
<td>59.50</td>
</tr>
<tr>
<td>Expenses of trip to Germany</td>
<td>55.00</td>
</tr>
<tr>
<td>16 Cash advance to Herbert Katski</td>
<td>1,000.00</td>
</tr>
<tr>
<td>* Herbert Katski telephone bill Consulate, Geneva</td>
<td>30.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,211.50</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>JULY</th>
<th>In Swiss Francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>93.00</td>
</tr>
<tr>
<td>Telephone (June), postage, taxes &amp; misc.</td>
<td>52.50</td>
</tr>
<tr>
<td>Office supplies &amp; typewriter cleaned</td>
<td>30.45</td>
</tr>
<tr>
<td>2 Cash advance to H. Katski</td>
<td>2,000.00</td>
</tr>
<tr>
<td>13 * * * * * * * * * * * 15,000.00 (Paid by me for N.K.)</td>
<td></td>
</tr>
<tr>
<td>RMOG: Per Diem &amp; Travel for June</td>
<td>1,382.98</td>
</tr>
<tr>
<td>28 Hill-Bern cable bill for June (See voucher)</td>
<td>2,025.55</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>20,584.48</strong></td>
</tr>
</tbody>
</table>

**TOTAL THIS PAGE** | **21,795.98**
CARRIED OVER FROM PRECEDING PAGE

(Amounts in Swiss Francs)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Telephone bill (July)</td>
<td>23.80</td>
</tr>
<tr>
<td>2 To Oaly Mayer of JDO as per previously arranged WEO contribution to expenses incidental to departure from Switzerland of 700 Bergen-Belsen refugees (mainly for clothing &amp; shoes). See page 18 of WEO-Berm accounts submitted on May 30/45.</td>
<td>20,000.00</td>
</tr>
<tr>
<td>3 WEO-Berm: cable bill for July</td>
<td>1,696.30</td>
</tr>
<tr>
<td>3 Rem.: Salary for July 1st. to Aug. 4 incl. (incl. EPA &amp; overtime) at $717.37 per month &amp; 4 days at $23.14/day or 8. Frs. 99.23/day</td>
<td>3,473.10</td>
</tr>
<tr>
<td>3 Per Ditz &amp; Travel; July 1st. to Aug. 4th. incl. (see details)</td>
<td>1,551.50</td>
</tr>
<tr>
<td>3 Accrued leave at 28 days per month from April 26, 1944 to Aug. 4, 1945. 15 months = 378 days (no leave having been taken in Jan.-Feb. 1945 as announced in Legation’s 48th of Jan. 23, 1945) at $23.14/day or 8. Frs. 99.23/day.</td>
<td>3,721.12</td>
</tr>
</tbody>
</table>

TOTAL 30,465.82 30,465.82

TOTAL DISBURSED 52,261.80
Norwell D. Hoolelland, Berna Switzerland

Summary of Disbursements

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Swiss Francs</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 1 -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oct. 31</td>
<td>As detailed by H. D. Hoolelland</td>
<td></td>
</tr>
<tr>
<td></td>
<td>733,935.50</td>
<td></td>
</tr>
<tr>
<td>Nov. 1 -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1945</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 31</td>
<td>As detailed by H. D. Hoolelland</td>
<td></td>
</tr>
<tr>
<td></td>
<td>543,263.08</td>
<td></td>
</tr>
<tr>
<td>June 1</td>
<td>As detailed by H. D. Hoolelland</td>
<td></td>
</tr>
<tr>
<td></td>
<td>52,263.80</td>
<td></td>
</tr>
<tr>
<td>Total Disbursements</td>
<td>1,320,461.28</td>
<td>770,604.35</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1944</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec. 1</td>
<td>Repayment from World Jewish Congress</td>
<td></td>
</tr>
<tr>
<td></td>
<td>21,325.00</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Repayment from Dutch Jewish Coordinating Committee</td>
<td></td>
</tr>
<tr>
<td></td>
<td>50,000.00</td>
<td></td>
</tr>
<tr>
<td>June 15</td>
<td>Contribution of J.D.C.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>536,020.58</td>
<td></td>
</tr>
<tr>
<td>Aug. 25</td>
<td>Contribution of J.D.C.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>536,020.58</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Loss Exchange Commission</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,680.08</td>
<td></td>
</tr>
<tr>
<td>Various Transfers to H. Nataki</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>233,340.50</td>
<td></td>
</tr>
<tr>
<td>May</td>
<td>Reimbursement to H. D. Hoolelland</td>
<td></td>
</tr>
<tr>
<td></td>
<td>21,400.00</td>
<td></td>
</tr>
<tr>
<td>Aug. 3</td>
<td>Proceeds of sale of equipment to H. D. Hoolelland</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6,000.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>243.00</td>
</tr>
<tr>
<td>Total Not Chargeable to Account of R. D. Hoolelland with WJB</td>
<td>1,168,339.08</td>
<td></td>
</tr>
<tr>
<td>Not Total Expenditures on Behalf WJB</td>
<td>161,123.20</td>
<td>37,573.69</td>
</tr>
</tbody>
</table>
ROSEBELL D. McGILLAND, BERN, SWITZERLAND

Details of Disbursements
MAY 1st through OCTOBER 31st, 1944

---

I. Entertainment and Conferences (the legation
Disbursing officer having informed me that
such expenses would have to be covered from
discretionary funds at my disposal)

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount (Swiss Francs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>79.50</td>
</tr>
<tr>
<td>June</td>
<td>145.35</td>
</tr>
<tr>
<td>July</td>
<td>61.10</td>
</tr>
<tr>
<td>August</td>
<td>8.40</td>
</tr>
<tr>
<td>September</td>
<td>105.25</td>
</tr>
<tr>
<td>October</td>
<td>96.20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>495.80</strong></td>
</tr>
</tbody>
</table>

---

II. Disbursements of a non-routine character
outside of regular legation administrative
expenditures: telephone, telex, cable
assistance, research work, investigation,
special translation and publicity

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount (Swiss Francs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>375.00</td>
</tr>
<tr>
<td>June</td>
<td>585.30</td>
</tr>
<tr>
<td>July</td>
<td>733.70</td>
</tr>
<tr>
<td>August</td>
<td>276.65</td>
</tr>
<tr>
<td>September</td>
<td>160.10</td>
</tr>
<tr>
<td>October</td>
<td>90.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,220.75</strong></td>
</tr>
</tbody>
</table>

---

*This item of publicity included in particular a series of
6 reports concerning the Jewish persecutions in Hungary
which I issued " unofficially" during June, July and
August. They appeared in English, French and German and
were distributed to various persons and organizations in
Switzerland in a position to act on public opinion.
We also brought out 2 more reports during this period
on the political situation in Hungary with specific
emphasis on the anti-Jewish and Fascist tendencies of
the various governments since March 19, 1944. When
mailing facilities permit I shall forward copies of
these reports to the WBG through the pouch.

---

Total this page .................. **2,716.55**
### III. Special expenses for GOVERN SERVICE to Hungary, Slovakia, Romania, Germany, Northern Italy, Holland, Belgium and France

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Paid to</th>
<th>Destination or Area</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>May 22</td>
<td>Jaeger, Francis - Tiran</td>
<td>Montana Savoja border region &amp; points south</td>
<td>1,000.00</td>
</tr>
<tr>
<td>2.</td>
<td>June 12</td>
<td>N. Schwalb, Hechlaus</td>
<td>Germany (Berlin), Hungary, Slovakia &amp; Romania</td>
<td>5,000.00</td>
</tr>
<tr>
<td>3.</td>
<td>June 28</td>
<td>Manfredi, Italian Liberation Committee</td>
<td>Northern Italy (between Swiss border &amp; Milan)</td>
<td>2,000.00</td>
</tr>
<tr>
<td>4.</td>
<td>July 18</td>
<td>Elion, Belgian Resistance</td>
<td>Belgium (Brussels) and Holland</td>
<td>2,000.00</td>
</tr>
<tr>
<td>5.</td>
<td>Sept. 20</td>
<td>Manfredi, Italian Liberation Committee</td>
<td>Northern Italy</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>12,000.00</td>
</tr>
</tbody>
</table>

### IV. Minor contributions to organisations: dollar small-scale "border missions" including work of false papers, temporary passage, transport, etc.

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organization paid to</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>May 15</td>
<td>Dr. Pollak-Daniels-Dutch Jewish Coordinating Committee (Refugees from Holland to Switzerland).</td>
<td>500.00</td>
</tr>
<tr>
<td>7.</td>
<td>June 20</td>
<td>&quot;</td>
<td>500.00</td>
</tr>
<tr>
<td>8.</td>
<td>June 21</td>
<td>Karl Burkhardt - Freiheit Deutschlandi, Swiss-German border (Basel region)</td>
<td>500.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total this page</td>
<td>1,500.00</td>
</tr>
</tbody>
</table>

Amount carried over from preceding page: 2,716.55
<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization paid to</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>July 10</td>
<td>K. Burkhardt - Freies Deutschland</td>
<td>500.00</td>
</tr>
<tr>
<td>10</td>
<td>July 31</td>
<td>Dr. Pollak-Daniels</td>
<td>600.00</td>
</tr>
<tr>
<td>11</td>
<td>Aug. 14</td>
<td>Karl Burkhardt - P.B.</td>
<td>1,000.00</td>
</tr>
<tr>
<td>12</td>
<td>Aug. 16</td>
<td>Stefan Eisenberg; Hungarian Student Org. in Zürich (wires for Palestine Certificates)</td>
<td>600.00</td>
</tr>
<tr>
<td>13</td>
<td>Aug. 29</td>
<td>Dr. Pollak-Daniels</td>
<td>500.00</td>
</tr>
<tr>
<td>14</td>
<td>Oct. 2</td>
<td>&quot;</td>
<td>500.00</td>
</tr>
<tr>
<td>15</td>
<td>Oct. 9</td>
<td>Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border)</td>
<td>2,000.00</td>
</tr>
<tr>
<td>16</td>
<td>Oct. 30</td>
<td>&quot;</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td>7,700.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization &amp; person paid to</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>May 22</td>
<td>Jaeger of Franco-Tireur Partisans (see Receipt No. 1)</td>
<td>2,000.00</td>
</tr>
<tr>
<td>18</td>
<td>June 19</td>
<td>Dr. J. Weil of Cie for Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva</td>
<td>2,036.93</td>
</tr>
<tr>
<td>19</td>
<td>Aug. 7</td>
<td>&quot;</td>
<td>2,482.00</td>
</tr>
<tr>
<td>20</td>
<td>Oct. 7</td>
<td>Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva Jewish Hungarian Refugees in Yugoslavia</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

**Total this page**                 34,435.50
VI. Special grants, particularly to political groups or their representatives, to finance flight, hiding, false papers of endangered persons. Grants to secure escape in such processes.

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organization &amp; purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>M. Ascarruz-Spanish GDN (Grande d'Union National) for partisan groups operating in Pyrenees region.</td>
</tr>
<tr>
<td></td>
<td>June 12</td>
<td>L. Nicolle - Correspondent for S/land of &quot;Pass&quot; &amp; the No receipt obtainable &quot;Pravda.&quot; Secure cooperation of Communist Press in S/land &amp; use of their channels into occupied countries</td>
</tr>
<tr>
<td></td>
<td>Aug. 7</td>
<td>M. Ascarruz - as above, with stress on relief to endangered Spanish refugees, rather than only to enlist partisan aid in passing Jewish refugees over the Pyrenees.</td>
</tr>
<tr>
<td></td>
<td>Aug. 12</td>
<td>Mr. Royall Tyler, for aid to French in Lyon region, sought by Milice and Gestapo.</td>
</tr>
</tbody>
</table>

| Total | 22,000.00 | 22,000.00 |

VII. Major grants to organisations to cover the many expenses involved in rescue and relief operations: temporary maintenance in hiding, false papers, cooperation with officials, transportation, "messuens" at frontiers, etc., for persecuted and endangered persons, particularly Jews, in Nazi occupied territory.

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>June 24</td>
<td>Charles Guillou: relief &amp; rescue activities of the Comité National de la Résistance-France</td>
</tr>
</tbody>
</table>

| Total this page | 256,435.50 |
VII. (Continued)

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organisation</th>
<th>Amount (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.</td>
<td>June 30</td>
<td>Manfredi - Communist Party of Milan Liberation Committee &amp; G. della Porta - &quot;Gruppi di Difesa della Donna&quot; for Northern Italy</td>
<td>75,000.00</td>
</tr>
<tr>
<td>26.</td>
<td>July 4</td>
<td>Noël Field - Unitarian Service Committee in France; for German political refugees</td>
<td>10,000.00</td>
</tr>
<tr>
<td>27.</td>
<td>July 5</td>
<td>H. Schwalb - &quot;Hachshara&quot; (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Romania</td>
<td>100,000.00</td>
</tr>
<tr>
<td>28.</td>
<td>July 20</td>
<td>Dr. Jean Koppecky - Czech Resistance Movement for assistance to Jewish refugees in Slovakia</td>
<td>42,500.00</td>
</tr>
<tr>
<td>29.</td>
<td>Aug. 10</td>
<td>Nathan Schwalb - &quot;Hachshara&quot;</td>
<td>100,000.00</td>
</tr>
<tr>
<td>30.</td>
<td>Oct. 3</td>
<td>= = =</td>
<td>100,000.00</td>
</tr>
<tr>
<td>31.</td>
<td>Oct. 11</td>
<td>M. H. Gans - Dutch Jewish Coordination Committee; rescue and transportation of Dutch Jewish deportees from Bergen-Belsen</td>
<td>20,000.00</td>
</tr>
</tbody>
</table>

**Total** 477,500.00 477,500.00

*TOTAL, May 1st through October 31st, 1944* 733,935.50
- 6 -

RECORD OF EXPENDITURES FROM M.R.B. DEMOCRATIC FUND

November 1st, 1944 through April 30th, 1945.

Bern, Switzerland.

SECTION I.

<table>
<thead>
<tr>
<th>Month</th>
<th>Swiss Francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>November</td>
<td>289.20</td>
</tr>
<tr>
<td>December</td>
<td>247.60</td>
</tr>
<tr>
<td>January</td>
<td>146.00</td>
</tr>
<tr>
<td>February</td>
<td>126.00</td>
</tr>
<tr>
<td>March</td>
<td>99.10</td>
</tr>
<tr>
<td>April</td>
<td>205.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>943.40</td>
</tr>
</tbody>
</table>

SECTION II.

Disbursements of a non-repetitive character outside of regular administrative expenses—
auditing, experts, travel, wire, postage, special research and information work, travel or agents inside
Switzerland, special translation, etc.

<table>
<thead>
<tr>
<th>Month</th>
<th>Swiss Francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>November</td>
<td>124.85</td>
</tr>
<tr>
<td>December</td>
<td>83.10</td>
</tr>
<tr>
<td>January</td>
<td>163.30</td>
</tr>
<tr>
<td>February</td>
<td>166.55</td>
</tr>
<tr>
<td>March</td>
<td>133.30</td>
</tr>
<tr>
<td>April</td>
<td>93.55</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,201.65</td>
</tr>
</tbody>
</table>

- Included two fairly extensive trips of agents inside Switzerland undertakes particularly
  with a view to obtaining information from
  incoming refugees about the situation on the German side of the border, both in Germany proper and in northern Italy.

**TOTAL THIS PAGE** 2,345.05
### ANNUAL CONTRIBUTIONS TO ORGANIZATIONS

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date Paid</th>
<th>Receiving Organization or Individual</th>
<th>Amount (Swiss Francs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nov. 6/44</td>
<td>T. Della Forta, Socialist Delegate of Welfare Section Milan Delegation Committee; for investigation trip into northern Italy</td>
<td>1,500.00</td>
</tr>
<tr>
<td>2</td>
<td>Dec. 1/44</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freie Deutschland&quot; in Switzerland; Contribution for Nov. 1944</td>
<td>2,000.00</td>
</tr>
<tr>
<td>3</td>
<td>Dec. 4/44</td>
<td>Dr. Polak-Dennison of the &quot;British Jewish Coordinating Committee,&quot; Geneva, for special &quot;deported-intelligence work.&quot;</td>
<td>1,500.00</td>
</tr>
<tr>
<td>4</td>
<td>Dec. 21/44</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freie Deutschland.&quot; Contribution for Dec. 1944 (Receipt dated Jan. 3/45)</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td>Jan. 12/45</td>
<td>Monsignor P. Bernardini, Papal Nuncio in Rome, for Bruno Klaitscher's trip to northern Italy</td>
<td>2,500.00</td>
</tr>
<tr>
<td>5</td>
<td>Jan. 14/45</td>
<td>Dr. Joseph Weil of the Union OSE, Geneva; Purchase of special medical supplies for persons interned in northern Italy</td>
<td>4,000.00</td>
</tr>
<tr>
<td>6</td>
<td>Jan. 15/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freie Deutschland.&quot; Contribution for Jan. 1945</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

**TOTAL THIS PAGE:** 17,645.05
<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Payee</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>March 1/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freies Deutschland.&quot;</td>
<td>Contribution for Feb. 1945...</td>
<td>2,000.00</td>
</tr>
<tr>
<td>8</td>
<td>March 5/45</td>
<td>M. H. Gans of &quot;Dutch Jewish Coordinating Committee,&quot; Geneva</td>
<td></td>
<td>2,000.00</td>
</tr>
<tr>
<td>9</td>
<td>March 31/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freies Deutschland.&quot;</td>
<td>Start of purchasing program. Contribution for March 1945...</td>
<td>5,000.00</td>
</tr>
<tr>
<td>10</td>
<td>April 15/45</td>
<td>Karl &quot;Burkhardt&quot; (Bergmann) of &quot;Freies Deutschland.&quot;</td>
<td>Contribution for April 1945...</td>
<td>5,000.00</td>
</tr>
<tr>
<td>11</td>
<td>April 28/45</td>
<td>M. H. Gans of &quot;Dutch Jewish Coordinating Committee,&quot; Geneva. Final contribution to bring card file up to date</td>
<td></td>
<td>3,000.00</td>
</tr>
</tbody>
</table>

Total: 17,000.00

TOTAL THIS PAGE: 34,645.05
# Section IV

Major expenditures and contributions to organisations for relief and rescue operations.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Receiving organisation or Individual</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Dec. 2/44</td>
<td>Pharmacie Nouvelle (Kupfer) Geneva, for 250 special, double pharmaceutical &amp; restorative parcels for the women's concentration camp at Ravensbrück, Germany</td>
<td>15,634.30</td>
</tr>
<tr>
<td>13</td>
<td>Dec. 2/44</td>
<td>Reichs (Nathan Schwalb-receipt signed by his assistant R. Fleischhacker) for Germany and Balkan countries</td>
<td>60,000.00</td>
</tr>
<tr>
<td>14</td>
<td>Jan. 2/45</td>
<td>American Jewish Joint Distribution Committee (Galy Mayer). Paid to &quot;Kommission Hilfe&quot; of the IRCO. Emergency food &amp; clothing purchases in Bratislava &amp; Vienna for Hungarian Jews in Austria</td>
<td>200,000.00</td>
</tr>
<tr>
<td>15</td>
<td>Jan.17/45</td>
<td>R. Manfredi of the Milan Liberation Committee for relief action by the &quot;Women's Defense Group.&quot;</td>
<td>25,000.00</td>
</tr>
<tr>
<td>16</td>
<td>Feb. 1/45</td>
<td>Reichs (Nathan Schwalb) to cover relief &amp; rescue operations carried out during the fall of 1944 in the Hungro-Romanian border area</td>
<td>50,000.00</td>
</tr>
<tr>
<td>17</td>
<td>May 11/45</td>
<td>Pastor Guido Rivoir (Valdarno Church in northern Italy) of Lagoa to finance the upkeep of fugitives being hidden by this congregation</td>
<td>6,000.00</td>
</tr>
</tbody>
</table>

| Total | 357,634.30 |

**Total this page**: 392,279.35
### SECTION V.

**Special advance to Herbert Katsuki, Representative of the War Reursions Board, for his current expenses.**

<table>
<thead>
<tr>
<th>Receipt No.</th>
<th>Date Paid</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>April 5, 1945</td>
<td>Cash</td>
<td>400.00</td>
</tr>
<tr>
<td>19</td>
<td>8, 1945</td>
<td>&quot;</td>
<td>1,000.00</td>
</tr>
<tr>
<td>20</td>
<td>30, 1945</td>
<td>&quot;</td>
<td>1,000.00</td>
</tr>
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</table>

**Total**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>2,400.00</td>
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</tbody>
</table>

**GRAND TOTAL EXPENDITURES MAY 1, 1944 THROUGH MAY 31, 1945**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td><strong>Total</strong></td>
<td>2,400.00</td>
</tr>
<tr>
<td>Total</td>
<td>2,400.00</td>
</tr>
</tbody>
</table>

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**EXPENDITURES MAY 1 THROUGH MAY 31, 1945**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contacts and entertainment</td>
<td>77.00</td>
</tr>
<tr>
<td>Taxi, telephone bill at Geneva and photo copies</td>
<td>33.35</td>
</tr>
<tr>
<td>Cash advance to Herbert Katsuki of May 16, Receipt No. 21</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Reimbursement to RBMC of personal advance to HNB cash of April 12</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Paid to American Red Cross, Geneva for CHRISTINA foodstuffs 54.756 hrs. (See my letter of May 2, 1945 to Board) Receipt No. 22</td>
<td>141,574.28</td>
</tr>
</tbody>
</table>

**Total**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>148,584.63</td>
</tr>
</tbody>
</table>

**GRAND TOTAL EXPENDITURES NOVEMBER 1st. 1944 THROUGH MAY 31st. 1945**

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>543,263.90</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Department</th>
<th>In Swiss Francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>JUNE</td>
<td></td>
</tr>
<tr>
<td>Entertainment</td>
<td>67.00</td>
</tr>
<tr>
<td>Telephone (May), postage, etc.</td>
<td>59.50</td>
</tr>
<tr>
<td>Expenses of trip to Germany</td>
<td>55.00</td>
</tr>
<tr>
<td>Cash advance to Herbert Katki</td>
<td>1,000.00</td>
</tr>
<tr>
<td>* Herbert Katki; telephone bill to Consulate, Geneva</td>
<td>30.00</td>
</tr>
</tbody>
</table>

| TOTAL             | 1,211.50        |

| JULY              |                 |
| Entertainment     | 93.00           |
| Telephone (June), postage, etc. | 52.50 |
| Office supplies & typewriter | 30.45 |
| Cash advance to H. Katki | 2,000.00 |
| * Held by me for H.K. | 15,000.00 |

| TOTAL             | 20,584.48       |

| TOTAL THIS PAGE   | 21,795.98       |
Carried over from preceding page .......... 21,703.98

DEBENTURES (Continued)

12

AUSPICT

- Telephone bill (July) ...................... 23.80
2 To Sely Mayer of JDC as per previously
   arranged JDC contribution to expenses
   incidental to departure from Switzerland
   of 700 Bergen-Belsen refugees
   (mainly for clothing & shoes) See page
   18 of JDC-Berlin accounts submitted on
   May 30/43.  ................................ 20,000.00
3 WBD-Berlin cable bill for July .......... 1,696.30

3 UMOS:
   Salary for July 1st. to Aug. 4 incl.
   (incl. HFP & overtime) at $717.37 per
   month & 4 days at $23.14/day or 8 hrs.
   99.43/day  .................................. 3,473.10
3 Per Diem & Travel July 1st. to Aug.
   4th, incl. (see details) .................. 1,551.50
9 Accrued leave at 2½ days per month
   from April 26, 1944 to Aug. 4, 1945.
   15 wks. = 37½ days (no leave having
   been taken in Jan.-Feb. 1945 as an-
   nounced in legation's 483 of Jan. 23,
   1945) at $23.14 or 8 hrs. 99.43/day... 3,721.12

    TOTAL 30,465.62 30,465.62

   TOTAL DISBURSED ....................... 32,261.80
THE WASHINGTON LOAN AND TRUST COMPANY
WASHINGTON, D. C., U. S. A.

FOREIGN DEPARTMENT

No. 128868

WASHINGTON, D. C., U. S. A.

TO
David White, Adm. Officer, War Refugee Board

Treasury Department, Washington, D. C.

AT REQUEST AND
FOR ACCOUNT OF
Proceeds of Swiss Francs 1,078,063,20.- 10

OUR INSTRUCTIONS RECEIVED FROM:

Chase National Bank
Foreign Department
New York 15, N. Y.

AMOUNT $251,565.90

August 13 -- 10 48

OUR INSTRUCTIONS RECEIVED FROM:

Chase National Bank
Foreign Department
New York 15, N. Y.

AMOUNT $251,565.90

WE ENCLOSE HEREBY OUR TREASURER'S CHECK FOR
THE ABOVE AMOUNT, PAYABLE TO YOUR ORDER, COVERING
PAYMENT AS ABOVE. KINDLY SIGN AND RETURN THE RECEIPT
IN DUPLICATE WHICH IS ALSO ENCLOSED.
Bern, Switzerland
August 4, 1946,

Dear Mr. White:

I am pleased to attach for the information of the Board and for your records my final accounting statement. This morning I instructed the "Banque Populaire Suisse" in Bern to remit to the Chase National Bank in New York City, payable to you, the amount of Swiss frs. 1,078,863.19 (One Million seventy-eight thousand eight hundred and sixty-three and nineteen centimes), the unexpended balance of the WRB discretionary funds which have been in my keeping, I have informed the Board of this by wire.

I have set aside for Herbert Katzki the sum of 15,000 Swiss frs, for which (as well as other sums previously advanced) he will be accountable to you. He can cover out of this any minor WRB bills, such as the few cables still unpaid, that are still outstanding.

With kind personal regards, I am

Sincerely yours,

Roswell D. McClelland

Enclosure

David White, Esquire
Administrative Officer
War Refugee Board,
Washington, D.C.
War Refugee Board  
American Legation  
Bern, Switzerland,

STATEMENT OF WAR REFUGEE BOARD, BERN ACCOUNTS; June 1, 1945 through  
August 4, 1945.

DISBURSEMENTS:

June

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>67,00</td>
</tr>
<tr>
<td>Telephone (May), postage,</td>
<td>69,50</td>
</tr>
<tr>
<td>taxis &amp; misc.</td>
<td></td>
</tr>
<tr>
<td>Expenses of trip to Germany</td>
<td>55,00</td>
</tr>
<tr>
<td>Cash advance to Herbert Katzki</td>
<td>1,000,00</td>
</tr>
<tr>
<td>Herbert Katzki: telephone bill</td>
<td>30,00</td>
</tr>
<tr>
<td>Consulate, Geneva</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,211,50</td>
</tr>
</tbody>
</table>

July

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>93,00</td>
</tr>
<tr>
<td>Telephone (June), postage,</td>
<td>88,50</td>
</tr>
<tr>
<td>taxis &amp; misc.</td>
<td></td>
</tr>
<tr>
<td>Office supplies &amp; typewriter</td>
<td>30,45</td>
</tr>
<tr>
<td>cleaned</td>
<td></td>
</tr>
<tr>
<td>Cash advance to H. Katzki</td>
<td>2,000,00</td>
</tr>
<tr>
<td>(Held by me for H.K.)</td>
<td></td>
</tr>
<tr>
<td>REMO: Per Diem &amp; Travel for June</td>
<td>1,382,98</td>
</tr>
<tr>
<td>(See voucher)</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>20,584.48</td>
</tr>
</tbody>
</table>

TOTAL THIS PAGE: 21,795.98
(2)

Carried over from preceding page ....... 21,796.90

DISBURSEMENTS (continued)

AUGUST

Telephone bill (July) ................. 23.80

2 To Saly Mayer of JSO as per previously
arranged WRB contribution to expenses
incidental to departure from Switzerland
of 700 Bergen-Belsen refugees
(mainly for clothing & shoes) See page
1 of WRB Bern accounts submitted on
May 30/45. .................................... 20,000.00

3 WRB-Bern: cable bill for July .......... 1,696.30

3 RDMcO:
Salary for July 1st, to Aug. 4th incl.
(incl. ESFA & overtime) at 8717.37 per
month & 4 days at $23.14/day or S, frs.
99.23/day ................................. 3,473.10

3 Per diem & travel: July 1st, to Aug.
4th, incl. (see details) ..................... 1,551.50

3 Accrued leave at 22 days per month
from April 26, 1944 to Aug. 4, 1945,
16 mths. - 27½ days (no leave having
been taken in Jan.-Feb. 1945 as an-
nounced in Legation's 463 of Jan. 23,
1945) at $23.14 or $, frs. 99.23/day 3,721.12

TOTAL 20,465.82 30,466.82

TOTAL DISBURSED ............................ 50,932.64

AMOUNTS RECEIVED: June 1, 1945 - August 4, 1945,

June 1 Cash in hand ................. 3,656.45

6 Balance in "Banque Populaire
Suisse," Bern ....................... 1,087,957.09

6 From James Mann: WRB-London
Discretionary funds ............... 39,253.45

Aug. 3 From RDMcO: sale of following
WRB-Bern inventory items:
Hermes portable typewriter $40,- 171.82
Desk Lamp $ 7,- 30.02
Heater $12,- 61.46

TOTAL RECEIVED ($, frs.) 1,131,124.99
BALANCE

Total disbursed: June 1, 1945 - August 4, 1945 52,261.80 Swiss francs.
Cash in hand as of August 4, 1945 6,647.55
Balance in "Banque Populaire Suisse" as of August 4, 1945 1,072,216.54

TOTAL 1,131,124.99

Total amounts received (page 2) 1,131,124.99 Swiss francs.

Amount to be returned to the WRB in Washington via Chase National Bank (payable to Mr. David White, Administrative Officer)

Cash in hand 6,647.55
Balance in Bank 1,072,216.54

1,078,864.19 Swiss francs.

Bern, Switzerland
August 4, 1945.

Roswell D. McClelland
Special Representative of the War Refugee Board.
Dear Mr. White:

Your letter of July 13 enclosing the three vouchers reached me a few minutes ago and since our pouch is closing in about half an hour I am signing these documents immediately and getting them off to you. I trust that they will enable you to satisfactorily clear matters with Mr. Allen.

I am very sorry myself that I shall not be able to take advantage of the kind offer of the Board to bring me to Washington since it would have a great pleasure for me to have had a chance to meet all of you who having been working "on the other end of the line" during the past 15 months, I am sure we could have had a good many interesting hours talking over the happenings of the last year with which the Board was concerned.

If all goes well I should be able to close out my accounts toward the end of next week and send you a final statement as well as return the unspent balance of WRB discretionary funds still in my bank account in Bern. Since it is not entirely clear just what Herb Katzki will be doing (he should return to Switzerland within a few days now with Mr. Harrison) or when he will be returning to the States I have set aside a sum of 15,000 S., frs. for him for which he will account to you himself when he gets back.

Jim Mann joins me in sending you our kind personal regards,

Sincerely yours,

Thos. E. Willard

Enclosures: 3 signed vouchers

David White, Esquire
Administrative Officer
War Refugee Board
Washington, 25 D. C.
July 13, 1945

Mr. Roswell D. McClelland
Special Representative
War Refugee Board
U. S. Embassy
Bern, Switzerland

Dear Mr. McClelland:

Enclosed you will find three voucher Forms No. 1034, covering the total amount of War Refugee Board funds sent to you from the confidential part of our appropriation - $287,000. In order to release Mr. G. F. Allen from the responsibility attached to forwarding these funds through his office, it is necessary that these three vouchers covering this specific amount be signed by you, and returned to us post-haste.

Unfortunately, this money and other money received by you came through in voucher receipts in such a way that it made it impossible for the General Accounting Office properly to discharge Mr. Allen's responsibility in this matter.

I regret very much that we shall not have the opportunity of meeting you and congratulating you on the splendid job you did for us. Your reports of moneys spent and activities have been very clear and easy to follow.

Please give my regards to both Katzki and Mann. Tell Herb that we are keeping his mother informed to the best of our knowledge.
My very best wishes to you in whatever you undertake.

Sincerely yours,

(Signed) David White
David White
Administrative Officer

P.S. Please return these vouchers the swiftest possible way.

DWhite/and
**MEMORANDUM**

$10,000.00

<table>
<thead>
<tr>
<th>Appropriation, Unliquidated, or Project Symbol</th>
<th>Appropriation Title</th>
<th>Limit or End of Fiscal Year</th>
<th>Appropriation Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
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<th>Obligation Authorized</th>
<th>Overage or Shortage</th>
<th>Symbol</th>
<th>Amount</th>
<th>Symbol</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

42,881.65 Swiss Francs

42,881.65 Swiss Francs

MEMORANDUM

42,881.65 Swiss Francs

$10,000.00

<table>
<thead>
<tr>
<th>ACCOUNTING CLASSIFICATION (for completion by Administrative Office)</th>
</tr>
</thead>
<tbody>
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<td>Appropriation, Unliquidated, or Project Symbol</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Account Symbol</th>
<th>Obligation Authorized</th>
<th>Overage or Shortage</th>
<th>Symbol</th>
<th>Amount</th>
<th>Symbol</th>
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Paid by:

<table>
<thead>
<tr>
<th>Check No.</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>42,881.65 Swiss Francs</td>
<td>May 8, 1944</td>
<td>42,881.65 Swiss Francs</td>
</tr>
</tbody>
</table>

For: Treasury of the United States in favor of (name of payee).

Signed:

[Signature]

Date:

[Date]
METHOD OF OR ABSENCE OF ADVERTISING

Section 357 of the United States

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to ........................................ dealers.
   (b) And by notices posted in public places.

   (If notices were not posted in addition to advertising by circular letters and to dealers, explanation of such omission must be made. The notation on the certificates on the face of the tender used in "D(1)" or "D(2)", depending on whether or not notices were posted.)
3. Without advertising, under an obligation of the service which existed prior to the order and would not admit of the delay incident to advertising:
4. Without advertising in accordance with

   (Form used in denial the action of the agency in connection with the tendering or acceptance and/or departure under Section 357 of the United States)

Note: The above form "Method of or Absence of Advertising" is to be used when purchases are made or services are secured under proper authority by written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1038 used should be used for abstracting the method of or absence of advertising and award of contract. (Sec. General Regulations No. 61, Supplement No. 6, General Accounting Office, Aug. 20, 1932.)
**MEMORANDUM**

Received of G. F. Allen, One Hundred Thousand Dollars made available to me through L. J. Raymond, Disbursing Officer, Bern, Switzerland

$100,000.00

**ACCOUNTING CLASSIFICATION**

<table>
<thead>
<tr>
<th>Appropriation title</th>
<th>Amount</th>
<th>Obligating Account</th>
<th>Symbol</th>
<th>Object Class</th>
<th>Objective Class</th>
<th>Fund or Profit Account</th>
<th>Appropriation Amount</th>
</tr>
</thead>
</table>

**Check No.** 428,816.47 Swiss Francs Nov. 25, 44

Paid by

**100,000.00**
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
(b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "(a)(1)" or "(a)(2)", depending on whether or not notices were posted.)
3. Without advertising, under an ordinary of the services which existed prior to the order and would not result of the delay incident to advertising.
4. Without advertising in accordance with ________________________________

   ________________________________
   (However, to omit the necessity of the ordinary of advertisements under conditions of competition was impracticable under 3 and 4)

Note—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement formal contract, proposal, and acceptance, or formal agreement under standard Form No. 100—Rev. should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 61, Supplement No. 9, General Accounting Office, Aug. 10, 1902)
MEMORANDUM

750,428.82 Swiss Francs

$175,000.00

Accounting Classification (for completion by Administrative Office)

<table>
<thead>
<tr>
<th>Appropriation, Description, or Project Symbol</th>
<th>Appropriation Title</th>
<th>Limit in or Per Pet. Amount</th>
<th>Appropriation Amount</th>
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Allocation Symbol

<table>
<thead>
<tr>
<th>Amount</th>
<th>Cost of Goods Symboi</th>
<th>Account</th>
<th>Symbol</th>
</tr>
</thead>
</table>

Objective Classification

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
</table>

Paid by

METHOD OF OR ABSENCE OF ADVERTISING

(Section 7 of the District Act)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to ............................................... dealers.
(b) And by notice posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must
   be made. The notation on the certificate on the face of the voucher must be "2(a)(1)" or "2(b)", depending on whether or
   not notices were posted.)
3. Without advertising, under an catalog of the service which existed prior to the order and would not admit of the delay incident
   to advertising.
4. Without advertising in accordance with .................................................................
5. Without advertising, it being impracticable to secure competition because of .................................................

(See Standard Form No. 1036-Rd. 1980.)

Note: The above form "Method of or Absence of Advertising" is to be used when purchase are made or services rendered under
a written or informal agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or
informal agreement) Standard Form No. 1036—Notify should be used for abstracting the method or omission of advertising and award
of contract. (See General Regulations No. 61, Supplement No. 6, General Accounting Office, Aug. 30, 1980.)
Dear General O'Dwyer:

With reference to my letter of April 20 I am pleased to be now able to forward for the Board's confidential information and records two copies of my accounts. They cover disbursements from discretionary War Refugee Board Funds made during the period of November 1st, 1944 to April 30th, 1945 inclusive, that is, the second six months of Board activity conducted from Switzerland.

The possibilities of usefully placing WRF contributions unfortunately grew constantly smaller as the military situation in Europe developed. During the summer and fall of 1944 the major portion of our Board financial assistance went into the Balkans, principally Hungary, for the relief and, insofar as possible, rescue of the severely persecuted Jewish minority in that country. But in the early winter of this year Budapest finally fell and the Russian advance toward Bratislava, a city which had previously also been the destination of several WRF contributions, was well on its way. Our last grant for Budapest and Bratislava was made on December 2nd, 1944 through the "Hechaluz." Thereafter aid for Hungarian Jews was channeled to the many thousands still located in Austria, particularly in the Vienna area, where they had been deported by the Germans and their Hungarian satellites during the summer of 1944. To be sure a further contribution for Balkan rescue operations was made in February 1945 but it was to cover work which had been carried out during the fall of 1944 in passing fleeing Hungarian Jews over the border into Rumania.

Early in 1945, therefore, our War Refugee Board efforts from Switzerland had to be refocused on those areas where many victims of Axis persecution were still located: Austria, northern Italy, Czechoslovakia - at least that section called the "Protectorate" by the Nazis - and of course Germany itself, the vast prison of hundreds of thousands of men and women deported there from almost every European country.


- COPY -
As regards relief and rescue operations in Germany financed from the Bank office in Switzerland, special medical parcels were purchased for the terrible women’s concentration camp at Ravensbrück, north of Berlin — during our second six months of activity — funds were sent in clandestinely, and what was more valuable than funds, small highly prized, negotiable objects such as cheap Swiss watches, pocket knives, razor blades, and holders, and the like, to help endangered persons to continue to hide and perhaps to work their way down toward the Swiss border. An intelligence service concerning conditions in the concentration camps, the movement of detainees and the possibilities of distributing parcels where they had the greatest chance of reaching their intended beneficiaries, was developed in collaboration with a German resistance organization. Through the anna group currency and objects were sent in which permitted a small number of political and racial refugees to get across the border into Switzerland.

Throughout this second period, however, as the Nazis were driven back week by week and intensified the ruthlessness of their control and surveillance, it became increasingly hard to literally rescue persons by extricating them from German occupied territory and bring them to the neutral safety of Switzerland. The situation in northern Italy in this respect was further aggravated by the presence and activities of an indigenous “Fifth Column” in the form of the Neo-Fascists and their various police bands. As in the case of the Darnand Milice in France they were often more vicious than the SS and the Gestapo.

Concerning WRB operations in this northern Italian zone a financial contribution was made in January to the “Women’s Defense Groups” of the Milan Liberation Committee to enable them to intensify their aid to Jewish women and children in hiding and to help them meet the ever increasing and tragic load of their own imprisoned and fugitives. A few weeks before the sudden surrender of the Germans in northern Italy a new relief and rescue channel was opened up through the Valdese Church, that staunch, Protestant community settled in the mountain valleys up against the Swiss and French borders. As did the Huguenots in the Haute Loire region of France during the deportations of the summer of 1942, so did the Valdese in Italy shelter and protect many a tracked and desperate refugee regardless of his race or religion. Unfortunately hostilities ceased — or rather one should say happily — in northern Italy before this WRB sponsored program could really get under way.
During the first six months of the War Refugee Board's life in Switzerland some 75,000,000 Swiss francs—roughly $130,000—were disbursed for relief and refugee operations. To this should be added the cost of slightly over 50 tons of foodstuffs purchased from the American Red Cross and used to make up our first emergency parcels for the concentration camps in Germany, which amounted to 141,747 Swiss francs, or approximately $34,000. These packages were delivered by the International Committee of the Red Cross during the early fall of 1943, and all reached the camps satisfactorily, although they were not actually paid for until May 1945. During the second six months of activity directed from our Swiss base a total of 394,679.35 Swiss francs, or about $97,000, were spent. At the same time the distribution of the better part of the 500,000 Board parcels shipped to Sweden and Switzerland—and representing considerable monetary value—was supervised in collaboration with the Division of Special Assistance of the International Committee of the Red Cross from Switzerland.

Very sincerely yours,

/s/ Roswell D. McClelland
Roswell D. McClelland
Special Assistant to the American Minister.

Brigadier General William O'Dwyer
Executive Director
War Refugee Board,
Washington 25, D.C.
**SPECIAL ORIENITAL**

**RECORD OF EXPENDITURES FROM W.H.D. DISARMAMENT FUND**

November 1st, 1944 through April 30th, 1945,

Bern, Switzerland.

---

**SECTION I.**

<table>
<thead>
<tr>
<th>Entertainment and contacts</th>
<th>Swiss francs</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 1944</td>
<td>259.20</td>
</tr>
<tr>
<td>December</td>
<td>167.00</td>
</tr>
<tr>
<td>January 1945</td>
<td>106.50</td>
</tr>
<tr>
<td>February</td>
<td>126.00</td>
</tr>
<tr>
<td>March</td>
<td>99.10</td>
</tr>
<tr>
<td>April</td>
<td>205.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>943.40</strong></td>
</tr>
</tbody>
</table>

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**SECTION II.**

Disbursements of a non-routine character outside of regular administrative expenditure: telephones, wires & postage (away from location), taxis, special research & information work, travel of agents inside Switzerland, special translating, etc.

| November 1944 | 124.05 |
| December      | 83.10  |
| January 1945  | 102.50 |
| February      | 166.55 |
| March         | 112.30 |
| April         | 551.59 |
| **Total**     | **1,201.65** |

* Included two fairly extensive trips of agents inside Switzerland undertaken particularly with a view to obtaining information from incoming refugees about the situation on the German side of the border, both in Germany proper and in northern Italy.

**TOTAL THIS PAGE**

2,145.05

DECLASSIFIED

State Dept. Letter 1-31-72
By R. H. Parks Date SEP 27 1972
Amount carried over from preceding page ................................2,145.05

**NOTION III.**

**Special, minor contributions to organizations and individuals for relief, rescue and intelligence work.**

<table>
<thead>
<tr>
<th>No.</th>
<th>Date Paid</th>
<th>Receiving organization or individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nov. 6/44</td>
<td>T. Bella Porta, Socialist Delegate of Welfare Section Milan Liberation Committee for investigation trip into northern Italy ........................ 1,500.00</td>
</tr>
<tr>
<td>2</td>
<td>Dec. 1/44</td>
<td>Karl &quot;Burkhardt&quot; (Bargmann) of &quot;Freies Deutschland&quot; in Switzerland, Contribution for Nov. 1944 ........................ 2,000.00</td>
</tr>
<tr>
<td>3</td>
<td>Dec. 4/44</td>
<td>Dr. Polak-Banakh of the &quot;Dutch Jewish Coordinating Committee,&quot; Geneva, for special &quot;deportees-intelligence work.&quot; .................... 1,500.00</td>
</tr>
<tr>
<td>4</td>
<td>Dec. 21/44</td>
<td>Karl &quot;Burkhardt&quot; (Bargmann) of &quot;Freies Deutschland,&quot; Contribution for Dec. 1944, (Receipt dated Jan. 5/45) ... 2,000.00</td>
</tr>
</tbody>
</table>

No receipt obtained Jan. 12/45

<table>
<thead>
<tr>
<th>No.</th>
<th>Date Paid</th>
<th>Receiving organization or individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Jan. 11/45</td>
<td>Monsignor P. Bernardini, Papal Nuncio in Bern, for Bruno Kiniger's trip to northern Italy ........................ 2,500.00</td>
</tr>
<tr>
<td>6</td>
<td>Jan. 15/45</td>
<td>Dr. Joseph Wolf of the Union OSS, Geneva. Purchase of special medical supplies for persons imprisoned in northern Italy ........................ 4,000.00</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th></th>
<th>2,000.00</th>
<th>1,500.00</th>
</tr>
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<td></td>
<td>2,000.00</td>
<td>2,000.00</td>
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<tr>
<td>15,500.00</td>
<td>17,645.05</td>
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## SECTION III. (continued)

<table>
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<th>Amount</th>
<th>Purpose</th>
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<tbody>
<tr>
<td>7</td>
<td>March 1/45</td>
<td>2,000.00</td>
<td>Contribution for Feb. 1945.</td>
</tr>
<tr>
<td>8</td>
<td>March 5/45</td>
<td>2,000.00</td>
<td>Contribution for March 1945.</td>
</tr>
<tr>
<td>9</td>
<td>March 31/45</td>
<td>5,000.00</td>
<td>Contribution for April '45.</td>
</tr>
<tr>
<td>10</td>
<td>April 15/45</td>
<td>5,000.00</td>
<td>Contribution for April '45.</td>
</tr>
<tr>
<td>11</td>
<td>April 25/45</td>
<td>3,000.00</td>
<td>Final contribution to bring card file up to date.</td>
</tr>
</tbody>
</table>

**Total** 17,000.00

**TOTAL THIS PAGE** 17,000.00

### DETAILS CONCERNING EXPENDITURES IN SECTION III.

The "minor" contributions recorded in Section III of my accounts represent the main, with one special exception, further grants to organizations which had received WIBC funds for relief and rescue operations during the first six months of Board activity in Switzerland and referred to in my previous accounts.

Receipt No. 1 - Page 5 - November 6, 1944 reflects a payment of 1,500 francs to Tomaso Della Porta, brother of Gisella Della Porta, the woman who did our liaison work with the "Women's Defense Groups" in northern Italy during the summer of 1944. This money was to finance a special investigation trip undertaken by Della Porta to obtain,
insofar as possible, additional, precise information concerning the camps and prisons which were used by the Germans and Neo-Fascists in northern Italy as assembly centers for deportation. I was particularly interested in having details on the camp at Orsia near Bolzano which, after the closing of the ill-famed camp at Passoli di Carpi near Modena, had become the deportation center for Jews and political prisoners. From here arrests were regularly sent to Mauthausen and other German concentration camps.

As fate would have it Della Porta never got through but, as far as I could learn, was arrested in Turin (he had taken the "French" route into Italy) by a "Muti Brigade," one of the many Neo-Fascist police organizations. I am still attempting to secure information regarding his welfare. He is the only "Board" agent we have ever lost so I feel particularly badly about it.

The payment of 2,500 Swiss francs on January 12th to Monsignor Bernardini, the Papal Nuncio in Bern, for which I did not ask for a receipt, concerns an attempt initiated in the fall of 1944 when Sir Clifford Heathcoate-Smith of the Inter-governmental Committee on Refugees of Rome was in Switzerland, to intimidate the Neo-Fascist police and obtain concessions for it not the liberation of a certain number of racial and political detainees in northern Italy. Monsignor Bernardini drew our attention to a young Italian named Bruno Kiniger (from the Trento region, hence the Austrian sounding name), who had served in Zürich as an unofficial representative for commercial matters of the Neo-Fascist "Government." Some months earlier, Kiniger had disassociated himself from the Neo-Fascists and was anxious to rehabilitate himself. As it happened he was a relative of Tullio Tamburini, former head of the Fascist police. Tamburini in turn was close to both Mussolini and General Montagna, chief of the Neo-Fascist police, and in a position to get at Buffarini, the "Minister of the Interior of the Government of the Italian Socialist Republic." According to reliable information Buffarini was beginning to have qualms of conscience concerning his personal future and accordingly might be open to intimidation or threat of eventual treatment as a war criminal. We hoped that through Kiniger an effort could be made to frighten Buffarini and thereby obtain more favorable treatment for at least those prisoners in Neo-Fascist hands. We also instructed Kiniger to bring back to us all the information he could collect concerning camps, prisons, the numbers, types and nationalities of detainees

...
Kiniger was furnished with letters of introduction by the Papal Nuncio to Cardinal Schuster of Milan and one or two other important Churchmen in northern Italy, underlining the interest of the Vatican in an effort of this sort.

After some delay occasioned by one false start during which the Swiss police picked him up trying to cross the border illegally, Kiniger got through. He saw both Tammarini and Baffarini, and the latter promised to take the matter up with General Montagna. Kiniger learned, however, that virtually all of the Jews arrested for deportation were concentrated in the camp at Orsina which was directly under the control of the S.S. and inaccessible to even the Neo-Fascists. It was nevertheless possible for Kiniger to obtain one immediate, if small, concession: the permission to send into the prison of San Vittore in Milan, one of the worst in the whole of northern Italy, for detainees, special medical and food parcels. Baffarini agreed to facilitate the transportation of such parcels from the Swiss border to Milan. We therefore immediately made up a shipment (soap, vitamins, insect powder, condensed milk, chocolate, sulfanilamide, vaseline, etc.) which was satisfactorily dispatched on January 18th. This purchasing was done with the assistance and through my good friend, Dr. Joseph Weis of the Union OSE. Receipt No. 5, page 5, of January 14th, for 4,000 francs reflects this purchase.

This practical aid remained about the only tangible result of Kiniger's trip which might have had better results if we could have been in touch with him a few months earlier and sent him to northern Italy when a larger number of arrestees were still in Neo-Fascist hands.

The other Board grants recorded in this section were either made to Karl "Burkhardt" Bergmann of the "Freien Deutschland" (receipts numbers 2, 3, 4, 6, 7, 9, 10), committee in Switzerland or to Dr. Pomeranz or M. Rass of the Dutch Jewish coordinating Committee in Geneva (receipts numbers 3, 5, 11). Contributions to both of these groups for relief, rescue and related operations were also reflected in my previous accounts.

The financial assistance given to Karl "Burkhardt" of the "Freien Deutschland" was for three types of work:
1) maintaining in hiding of endangered racial and political refugees, particularly near the Swiss border, 
2) the "passing" of such fugitives over into Switzerland (a total of 14 persons actually were brought into Switzerland between December 1944 and April 1945: 1 German, 6 Poles, 2 Russians, 2 Czechs and 3 Hungarians), including the cost of fake papers and minor bribes, and 3) the operation of an intelligence service concerning the concentration camps, including Buchenwald, Granlmahr, Buchenwold and Mauthausen. Point 1) also involved the sending of compact irrito-food parcels of the type shipped to Han Vittorio in Milan.

All three of these operations were financed not so much in currency as in kind. From the beginning of 1945 money as such had lost and lost value in Germany. On the other hand small, easily negotiable objects such as pocket knives, razor blades and holders, cigarette lighters, cheap Swiss watches, wallets, aspirin tablets, small tubes of cold cream - in short hundreds of minor objects such as one can buy in the normal "Five & Dime" store at home - had a value far above that of money. I have one case on record of a young man who was fed and lodged in hiding by a family in Lörrach for two months for the price of a cheap Swiss watch costing about 25 francs! Second-hand suitcases full of such peddler's trinkets smuggled over the border (with the complicity of the Swiss "hommes de confiance") by the Freies Deutschland oddly enough served to save the lives of a good many people.

The Intelligenoe service involved the collection of information which would be of value to us here and to the International Red Cross's Division of Special Assistance in the distribution of WBS and other parcels in the concentration camps. In this respect it was very valuable to know, for instance, what the attitude of the present camp commander was toward such relief action, who the reliable "hommes de confiance" for the national groups in the camps were, whether they enjoyed not only the confidence of their comrades but had been able to work out a certain "modus vivendi" with the camp SS officials, who among the guards and internee block leaders could be counted on or could be bribed with cigarettes or soap, which SS men were trying to "change their colors," whether items were removed from the parcels prior to delivery, were detainees forced to sign for packages they never received, and a great many other small facts which played an important role in the satisfactory bringing of relief to these men and women.
Our last contribution of 5,000 francs to the "Friede Deutschland" on April 15th, 1945 was in the nature of an emergency grant so that advantage might be taken of situation in Germany as things began to crack up. It served principally to pay out small bribes to camp guards and to smooth the way for the "disappearance" of detainees before the last minute, desperate escapes of the S.S. were carried out, it is difficult to know how many persons were benefitted by this since in the days between April 15th and May 5th, all sorts of escapes from all kinds of camps, prisons and work groups streamed over the Swiss border from south western Germany.

The smaller Board contributions to the "Dutch Jewish Coordinating Committee" in Geneva were less to finance rescue operations than to render possible an intelligence service of a different sort. During the course of many months this organization had slowly built up a very complete card file covering in a manner duplicated nowhere else practically all the Jewish deportees from the Netherlands, both of Dutch and of other nationalities. Their excellent efforts in this direction, for personal reasons, were very little or not at all financed by the Dutch Legation in Switzerland, but almost entirely with the private resources of a young Dutch Jewish journalist, M. H. Gans who pioneered this work. He was ably seconded by Dr. Polak-Danieli who is now head medical officer of the Dutch Government's repatriation team which hopes to be able to go into Poland to search for and return Jewish deportees from Holland. Gans's work of locating or trying to locate deportees in the camps and work companies of Germany and German occupied areas was done with registered, "searcher" postcards sent out weekly in very large numbers, with prepaid answers. Out of an average of twenty cards mailed about one answer was received, which often consisted of only the official "stamp" of the Jewish Community in Upper Silesia or southern Poland. The D.J.C.C. also engaged in the smuggling of lists from Holland and Germany. Our W.U.B. contribution was of the greatest value to them to keep this excellent work going.
<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Payee Details</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Dec. 2/44</td>
<td>Pharmacie Nouvelle (Kupfer) Genova, for 250 special, double pharmaceutical &amp; restorative parcels for the women's concentration camp at Ravensbruck, Germany</td>
<td>16,634.30</td>
</tr>
<tr>
<td>13</td>
<td>Dec. 2/44</td>
<td>Hanhaluz (Nathan Schwalb – receipt signed by his assistant R. Fleischhakor) for Germany and Balkan countries</td>
<td>60,000.00</td>
</tr>
<tr>
<td>14</td>
<td>Jan. 2/45</td>
<td>American Jewish Joint Distribution Committee (Sally Mayer), to “Commission Mixte” of the IONG. Emergency food &amp; clothing purchases in Bratislava &amp; Vienna for Hungarian Jews in Austria</td>
<td>200,000.00</td>
</tr>
<tr>
<td>15</td>
<td>Jan. 17/45</td>
<td>R. Manfredi of the Milan Liberation Committee for relief action by the Women’s Defense Groups</td>
<td>25,000.00</td>
</tr>
<tr>
<td>16</td>
<td>Feb. 1/45</td>
<td>Hanhaluz (Nathan Schwalb) to cover relief &amp; rescue operations carried on during the fall of 1944 in the Hungro-Romanian border area</td>
<td>50,000.00</td>
</tr>
<tr>
<td>17</td>
<td>May 14/45</td>
<td>Pastor Guido Rivoler (Valdusian Church in northern Italy) of Lugano to finance the upkeep of fugitives being hidden by this congregation</td>
<td>6,000.00</td>
</tr>
</tbody>
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**Total**

<table>
<thead>
<tr>
<th></th>
<th>357,634.30</th>
<th>357,634.30</th>
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<tbody>
<tr>
<td><strong>TOTAL THIS PAGE</strong></td>
<td>392,279.35</td>
<td>392,279.35</td>
</tr>
</tbody>
</table>
Recent No. 134.16 - Page (11), cover two grants made to the Hehalutz, the young workers' Zionist organization, which has consistently done such courageous and effective rescue work among persecuted Jewry in Poland and the Balkans. You will recall that during the first six months of Board activity from Switzerland the contributions of 100,000 francs each were made to the Hehalutz. This further financial assistance, of 60,000 francs on December 2, 1944 and of 50,000 francs on February 1, 1945, constituted a continuation of Board support for Hehalutz work in those areas where this organization was still able to render effective service. The first grant of 60,000 francs was split up as follows: 30,000 francs to Budapest, 10,000 francs to Prague, 10,000 francs to Bratislava, and 10,000 francs to Berlin. It was primarily used by Nathan Schwalb's correspondents in those cities to maintain and protect young Jews in hiding. The contribution for Berlin also served to finance the flight of six young people, 3 girls, 2 boys and 1 child to Switzerland where they arrived on March 15th. Permission for their entry had already been obtained from the Swiss police.

The WNB grant of 50,000 francs, made on February 1, 1945 helped Nathan Schwalb pay up "back" rescue bills. As was the case with most of the payments made into enemy territory, they were done by clearing with private parties. Often however, several weeks or months elapsed before word came back that the local funds had been made available and the "donor" at the Swiss end of the line requested reimbursement. This was a situation of this sort where Romanian Leis had been advanced for rescue operations in the Arad-Thimiscara area where the Hehalutz had relay points. At that point the Jewish refugees from Hungary being passed over into Romania were fed, sheltered, hidden, given false papers and money and sent further thanks to a certain degree of cooperation which had been "worked out" with the local authorities.

Recent No. 134.17 - Page (11) - January 2, 1945.
This contribution of 200,000 francs was made to Salo N. Mayer of the "Joint" partly to lighten the very heavy financial burden which the J.D.O. was and has always carried, and partly to enable him to take advantage of a special opportunity to buy food and clothing in Vienna and Bratislava for distribution to Hungarian Jewish deportees in Austria. Our grant was actually paid to the "Commission Mixte" of the International Red Cross, as the enclosed receipt shows. This more acceptable mode of payment, however, permitted Salo N. Mayer to use other funds in Vienna and Bratislava. During January and February of this year the Jews in the Vienna area.
(13)

(there were some 7,000 of them, mainly Hungarians deported from Hungary during June and July of 1944, plus a few hundred Poles) were under the control of a certain Kibner, the head of the Gestapo in Vienna. Kibner was of Austrian origin and displayed a definite willingness to cooperate in this matter of assistance for Jewish deportees. The situation there was further improved by the presence of an active and capable IRO delegate, Dr. Tudicus, who had established "cordial" relations with Kibner and whom the latter was quite ready to allow to supervise the distribution of such relief supplies. Kibner himself dug up the goods which consisted of such priceless items as shoes, suits and canned meat. We did not inquire too closely into their origin, their price was not exorbitant, and even Dr. Lowenthal, the director of the relief service of the Vienna Jewish community who was still on the job, amazingly enough, was allowed to have his advisory say in the distribution. All in all, the chance was too good to be missed even if somewhat unorthodox.

Receipt No. 15 - Page 11 - January 17.

This was a further contribution to the excellent relief work being done in northern Italy by the "Women's Defense Groups," to which the WJB had also made grants during our first accounting period. This money was spent in much the same manner to pay for the shelter and hiding of Jewish women and children and to give sorely needed relief to the families of Italians imprisoned, executed or deported by the Nazis and the Neo-Fascists. It was also used to make up parcels locally which were sent into the prisons in Milan, Turin, Genoa, Alessandria, Voghera and Brescia. It was not used this time to finance the liberation of patriots from the prisons since throughout the spring of this year more arms were made available to the partisans by the Allies and money could be more economically used to buy food for families and pay them small monthly allowances than in being spent to purchase carbines, cartridges or gasoline at very high prices. I knew, of course, that a certain percentage of such funds were always used to "smooth" the way for parcels into prisons by bribing petty officials and guards. The devaluation of the Italian Lire, however, increased by such leaps and bounds that the price for buying a person out of prison became almost unapproachable, often going into several million Lire. We could, therefore, not finance work of that sort.
As described toward the bottom of page 11 of my covering letter this last Board contribution went to Pastor Guido Rivoli, a minister of the "Valdesian" Protestant Church, located in Lucerne. Pastor Rivoli's church has a number of handy little communities for the most part in the high mountain valleys up against the French and Swiss borders. They are imbued with that same spirit which characterizes the Huguenot communities in France today and have always given asylum to fugitives. In Italy during Fascism and under the German occupation they did not relinquish this tradition, but rather intensified their work in behalf of the persecuted.

Their particular stronghold is in the region between Turin and the Franco-Italian border where they have given shelter to a great many refugees trying to get over into France. Our WRB grant purchased a million Lire (at that time selling at 55 Swiss cents a hundred!) which were intended to finance the hiding of refugees. As things turned out the war came happily to a more sudden end in northern Italy than we had expected so that very little of it could be used for the original purpose. I received a note from Pastor Rivoli a few days ago, however, in which he explained what he had done with the money. It reads as follows:

"I was in Italy for a few days (he writes this under date of May 24th.) and took the opportunity of looking into the use which had been made of the funds which the War Refugee Board generously placed at our disposal to aid victims of Nazi-Fascism. This money served in part to liberate persons from the prisons of Milan. The greater part of it, however, could not be used since, thank God, the regime in northern Italy collapsed. I therefore left this money to a committee formed by Colonel Gustave Ribot, commander of the partisan troops for the Lombard region, and including Mr. Georges Peyronel, charged with the "epuration" of the Milan police "questura," and Pastor Tron (of the Valdesian Church) of the city of Milan to be distributed to persons who had aided fugitives, such persons generally being poor peasants who had lost, all because of aid given, having had their homes burned by the Germans."
Amount carried over from page (11) .................. 392,879.95

Section V.

Special advances to Herbert Katzki,  
Representative of the War Refuge Board.  
for his current expenses.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date Paid</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>April 5, 1945</td>
<td>Cash</td>
<td>400.00</td>
</tr>
<tr>
<td>19</td>
<td>8, 1945</td>
<td>&quot;</td>
<td>1,000.00</td>
</tr>
<tr>
<td>20</td>
<td>30, 1945</td>
<td>&quot;</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

Total ........................................ 2,400.00

GRAND TOTAL EXPENDITURES NOV. 1st.  
1944 THROUGH APRIL 30TH. 1945 ........ 394,679.35

EXPERIMENTNERS MAY 1 THROUGH MAY 31, 1945

Contacts and entertainment .............. 77.00
Taxis, telephone bill at Geneva  
and photo copies .......................... 33.35
Cash advance to Herbert Katzki of  
May 18, Receipt No. 21 .................. 1,000.00
Reimbursement to HUMCO of personal  
advance to WB cash of April 12....... 6,000.00
Paid to American Red Cross, Geneva for  
CHRISTINA foodstuffs; 59.756 kgs.  
(See my letter of May 2, 1945 to  
Board) Receipt No. 22 .................. 148,474.28

Total ....................................... 148,554.63

GRAND TOTAL EXPENDITURES NOVEMBER 1st.  
1944 THROUGH MAY 31ST. 1945 ........... 543,263.98
### W.R.B. DISTRIBUTIONARY FUNDS AMOUNTS RECEIVED, NOVEMBER 1ST.

1944 THROUGH APRIL 30TH, 1945.

<table>
<thead>
<tr>
<th>DATE</th>
<th>SOURCE DESCRIPTION</th>
<th>SWISS FRANCS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct. 31, 1944</td>
<td>Cash in hand</td>
<td>2,446.15</td>
</tr>
<tr>
<td></td>
<td>Balance in bank</td>
<td>375,861.08</td>
</tr>
<tr>
<td>Nov. 24, 1944</td>
<td>Received from W.R.B Washington as per Dept. 's wire No. 3023, W.R.B.'s 279, November 18, 1944, the equivalent of 100,000 Dollars (see page 5 of previous accounting report).</td>
<td>488,616.47</td>
</tr>
<tr>
<td>Dec. 1st, 1944</td>
<td>Received from Gerhart Rieger of World Jewish Congress in reimbursement of a Swiss Franc equivalent of 10,000 Dollar W.R.B. contribution to Czech Resistance Movement made from W.R.B. funds on July 20, 1944 (to Dr. J. Kopecky; see page 5 of previous accounting report). Original plan had been to make a contribution of 20,000 Dollars in this affair, W.R.B. giving 1/4 and the WJC the other; Czechs, however, could only handle equivalent of 10,000 Dollars, of which Rieger insisted on paying approximately half.</td>
<td>21,325.00</td>
</tr>
<tr>
<td>Dec. 2nd, 1944</td>
<td>Received from M. H. Gans of &quot;Dutch Jewish Coordinating Committee&quot; of Genoa, since W.R.B. contribution of 50,000 Frs. made to this group on October 11, 1944 for rescue scheme of Dutch Jews from Bergen-Belsen could not be used. (See pages 5 &amp; 12-13 of previous accounting report).</td>
<td>50,000.00</td>
</tr>
</tbody>
</table>

**TOTAL THIS PAGE**          676,446.70
(17)

**Swiss Francs**

Carried over from previous page .......................... 678,115.70

<table>
<thead>
<tr>
<th>DATE</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 5th, 1945</td>
<td>Received from WRA, Washington as per Dept. 4336 (from Allen to Payment, Disbursing Officer at</td>
</tr>
<tr>
<td></td>
<td>Lagination, Barn), Dec. 29/44, and Dept. 4400, WRA's 318, Dec. 30/44, The equivalent of 175,000</td>
</tr>
<tr>
<td></td>
<td>Dollars ......................................................................................................................... 750,426.82'</td>
</tr>
<tr>
<td>April 12, 1945</td>
<td>Cash advance from personal funds in order to make quick payment ..... 6,000.00</td>
</tr>
</tbody>
</table>

**GRAND TOTAL FUNDS RECEIVED**

Nov. 1/44 through April 30/45 .................................. 1,634,877.52

************

**BALANCE AS OF APRIL 30TH, 1945**

a) Total disbursed: Nov. 1st. 1944 through April 30th. 1945 (See page 15) ............ 394,679.35
b) Cash in hand ............................................................................................. 766.40

c) Balance in bank (Banque Populaire Suisse, Bern, WRL Co. U.S. Government Depository
   Account) ......................................................................................................... 1,239,431.37

Total .................................................................................................................... 1,634,877.52

************

**BALANCE AS OF MAY 31ST, 1945**

a) Total disbursed: Nov. 1st. 1944 through May 31st. 1945 (See page 15) ............. 543,263.98
b) Cash in hand ............................................................................................. 3,656.45

c) Balance in bank .......................................................................................... 1,087,957.09

Total .................................................................................................................... 1,634,877.52
Jim Mann has just turned over to me an amount of Swiss francs 19,258.45 transferred from a small WRR account which he had left in London. I have deposited this sum to my U.S. Government Depository Account with the "Banque Populaire Suisse" in Bern.

As far as outstanding commitments are concerned there are really only two. When the question of the Jewish refugees from Bergen-Belsen and Theresienstadt actually leaving Switzerland came up there was an immediate request from them for a great many small items including suitcases, toilet articles, clothing, shoes, etc. Only Mayor agreed generously to cover the cost of such "departure" expenditures to the extent of 25,000 francs. I told him that I would be glad to contribute from Board funds what more was necessary. According to the latest estimate which Mr. Mayor has submitted to me this will probably amount to about 20,000 francs. I also agreed to defray cash expenditures incurred by the Swiss authorities for the train, sanitary & welfare personnel, food supplies, and such. In all this ought not to amount to more than 5,000 francs. To be on the safe side, therefore, 30,000 francs ought to amply cover any WRR expenses contingent to the departure of these refugees.

You authorized me as well to pay Herbert Katzki's return fare to the United States if and when this became necessary. I should reserve about 5,000 francs to cover this.

Very sincerely yours,

/s/ Roswell D. McDowell

Roswell D. McDowell
Special Representative of the
War Refugees Board &
Special Assistant to the Minister.

Bern, June 2, 1945.

P.S. Please find attached the 22 receipts referred to in the course of the previous pages.

RDMoC.


RECORD OF EXPENDITURE FROM W.N.H. DISCRETIONARY FUNDS

MAY 1st, through OCTOBER 31st

1944

***

I. **Entertainment and Contaests** (the Legation Disbursing Officer having informed me that such expenses would have to be covered from discretionary funds at my disposal).

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>79.50</td>
</tr>
<tr>
<td>June</td>
<td>145.35</td>
</tr>
<tr>
<td>July</td>
<td>63.10</td>
</tr>
<tr>
<td>August</td>
<td>8.40</td>
</tr>
<tr>
<td>September</td>
<td>105.25</td>
</tr>
<tr>
<td>October</td>
<td>96.20</td>
</tr>
</tbody>
</table>

**Total** 495.80 495.80

II. Disbursements of a non-routine character outside of regular legation administrative expenditures: telephone & telegraph, special assistance, research work, investigation, special translating and publicity.

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>375.00</td>
</tr>
<tr>
<td>June</td>
<td>585.30</td>
</tr>
<tr>
<td>July</td>
<td>733.70</td>
</tr>
<tr>
<td>August</td>
<td>276.65</td>
</tr>
<tr>
<td>September</td>
<td>160.10</td>
</tr>
<tr>
<td>October</td>
<td>90.00</td>
</tr>
</tbody>
</table>

**Total** 2,220.75 2,220.75

* This item of publicity included in particular a series of 6 reports concerning the Jewish persecutions in Hungary which I issued "unofficially" during June, July and August. They appeared in English, French and German and were distributed to various persons and organizations in Switzerland in a position to act on public opinion. We also brought out 2 more reports during this period on the political situation in Hungary with specific emphasis on the anti-Jewish and Fascist tendencies of the various governments since March 19, 1944. When mailing facilities permit I shall forward copies of these reports to the WNB through the pouch.

**Total this page** 2,716.55
### III. Special Expenses for COUNTERespionage to Hungary, Slovaki, Yugoslavia, Germany, Northern Italy, Holland, Belgium and France.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Name</th>
<th>Amount (in Swiss Frs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>May 22</td>
<td>Jaeger of Fren-area &amp; pointe south &amp; west</td>
<td>1,000.00</td>
</tr>
<tr>
<td>2</td>
<td>June 12</td>
<td>N. Schwab</td>
<td>Germany (Berlin), Hungary, Slovakia &amp; Romania</td>
</tr>
<tr>
<td>3</td>
<td>June 18</td>
<td>Manfredi</td>
<td>Northern Italy (between Swiss border &amp; Milan),</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Italian Liberation Committee</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>July 18</td>
<td>Eilon</td>
<td>Belgium (Brussels) and Holland,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Belgian Resistance</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Sept. 20</td>
<td>Manfredi</td>
<td>Northern Italy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Italian Liberation Committee</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL</td>
<td></td>
</tr>
</tbody>
</table>

### IV. Minor contributions to organizations doing small-scale "border passing," including cost of false papers, temporary maintenance, transportation, etc.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization</th>
<th>Amount (in Swiss Frs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>May 15</td>
<td>Jewish Coordinating Committee, Refugees from Holland to Switzerland</td>
<td>500.00</td>
</tr>
<tr>
<td>7</td>
<td>June 20</td>
<td>&quot;</td>
<td>500.00</td>
</tr>
<tr>
<td>8</td>
<td>June 21</td>
<td>Karl Birkhardt - Freies Deutschland, Swiss-German border (Basel region)</td>
<td>500.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL</td>
<td>1,500.00</td>
</tr>
</tbody>
</table>

Total this page .......... 16,216.55
### IV. (Continued)

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>July 10</td>
<td>K. Burkhardt - Freies Deutschland</td>
<td>500,00</td>
</tr>
<tr>
<td>10</td>
<td>July 31</td>
<td>Dr. Pollak-Daniels</td>
<td>600,00</td>
</tr>
<tr>
<td>11</td>
<td>Aug. 14</td>
<td>Karl Burkhardt - P.D.</td>
<td>1,000,00</td>
</tr>
<tr>
<td>12</td>
<td>Aug. 16</td>
<td>Stefan Eisenberg: Hungarian Student Org, in Zurich (tickets for Palestine Certificates)</td>
<td>600,00</td>
</tr>
<tr>
<td>13</td>
<td>Aug. 29</td>
<td>Dr. Pollak-Daniels</td>
<td>500,00</td>
</tr>
<tr>
<td>14</td>
<td>Oct. 2</td>
<td>&quot; &quot; &quot;</td>
<td>500,00</td>
</tr>
<tr>
<td>15</td>
<td>Oct. 9</td>
<td>Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border)</td>
<td>2,000,00</td>
</tr>
<tr>
<td>16</td>
<td>Oct. 30</td>
<td>&quot; &quot; &quot;</td>
<td>2,000,00</td>
</tr>
</tbody>
</table>

**Total** | **7,700.00**

### V. Special "medico-food" relief (incl. pharmaceuticals) for persons in prison, hiding, fleeing

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>May 22</td>
<td>Jaeger of Franc-Tireur Partisans (see Receipt No. 1)</td>
<td>2,000.00</td>
</tr>
<tr>
<td>18</td>
<td>June 19</td>
<td>Dr. J. Wall of Cee for Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva</td>
<td>2,036.95</td>
</tr>
<tr>
<td>19</td>
<td>Aug. 7</td>
<td>&quot; &quot; &quot;</td>
<td>2,482.00</td>
</tr>
<tr>
<td>20</td>
<td>Oct. 7</td>
<td>Kupfer of &quot;Pharmacie Nouvelle,&quot; Geneva for Hungarian refugees in Yugoslavia</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

**Total** | **10,518.95**

**Total this page** | **34,435.50**

---

Amount carried over from preceding page: 16,216.55
VI. POSTAL GRANTS, particularly to political groups or their representatives, to finance flight, hiding, false papers of endangered persons. Grants to secure cooperation in such programs.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization &amp; purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>May 21</td>
<td>M. Asensetti - Spanish CNV (Comité d'Union National) for partisan groups operating in Pyrenees region.</td>
</tr>
<tr>
<td>22</td>
<td>Aug. 7</td>
<td>L. Nicole - Correspondent for C/Land of &quot;Press&quot; &amp; the &quot;Pauvres.&quot; Secure cooperation of Communist Press in C/Land &amp; use of their channels into occupied countries.</td>
</tr>
<tr>
<td>23</td>
<td>Aug. 12</td>
<td>Mr. Royall Tyler, for aid to French in Lyon region sought by Milice and Gestapo.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>22,000.00</td>
<td>22,000.00</td>
<td></td>
</tr>
</tbody>
</table>

VII. MAJOR GRANTS to organizations to cover the many expenses involved in rescue and relief operations: temporary maintenance in hiding, false papers, cooperation minor officials, transportation, "passage" at frontiers, etc., for persecuted and endangered persons, particularly Jewish, in Nazi occupied territory.

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>June 24</td>
<td>Charles Guillou: relief &amp; rescue activities of the Conseil National de la Resistance - France</td>
</tr>
</tbody>
</table>

Total this page

256,435.50
Amount carried over from preceding page .................. 256,435,50

VII, (Continued)

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>June 30</td>
<td>Manfredi - Communist Party of Milan Liberation Committee &amp; C. della Porta - &quot;Gruppi di Difesa della Donna&quot; for Northern Italy. 75,000.00</td>
</tr>
<tr>
<td>26</td>
<td>July 4</td>
<td>Noel Field - Unitarian Service Committee in France; for German political refugees 10,000.00</td>
</tr>
<tr>
<td>27</td>
<td>July 5</td>
<td>Nathan Schwalb - &quot;Hechaluz&quot; (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Rumania. 100,000.00</td>
</tr>
<tr>
<td>28</td>
<td>July 20</td>
<td>Dr. Jean Kopecky - Czech Resistance Movement; for assistance to Jewish refugees in Slovakia. 42,500.00</td>
</tr>
<tr>
<td>29</td>
<td>Aug. 10</td>
<td>Nathan Schwalb - &quot;Hechaluz&quot; 100,000.00</td>
</tr>
<tr>
<td>30</td>
<td>Oct. 3</td>
<td>= = = 100,000.00</td>
</tr>
<tr>
<td>31</td>
<td>Oct. 11</td>
<td>M. H. Gans - Dutch Jewish Coordination Committee; rescue and transportation of Dutch Jewish deportees from Bergen-Belsen. 50,000.00</td>
</tr>
</tbody>
</table>

Total 477,500.00

GRAND TOTAL Swiss Frs. 733,935.50
SUPPLEMENTARY INFORMATION with regard to individuals and organisations having resolved contributions from WIB discretionary funds and uses to which this money was put,
(According to the receipt numbers used on the previous pages).

Receipt No. 5 (May 15 - Page 2) Dr. Pollak-Danielo, who came to Switzerland clandestinely,
via Belgium and France, during the latter part of 1942, is co-director of a small, but well organized relief committee
specializing in assistance to Dutch Jewish refugees and Jews
of other nationalities coming from Holland, since the needs
of their organisation in Holland itself were fairly well
covered by gifts from Mr. Olly Mayer, of the J.D.C., I filled
in with a small monthly contribution which served mainly to
finance "passports" along the French-Swiss border for such
incoming refugees. 300 Francs a month went to enlist the
cooperation of a Swiss customs officer who served in the
"refoulement" and "sorting" camp of Croyette in Geneva. More
refugees crossing the border illegally are cross-questioned
and "sifted," with a view to determining who shall be pushed
back across the border into France. Thus with a few hundred
francs a month in the right place about 20 people, who might
otherwise have been "refoules" were admitted to Switzerland.

Since the liberation of France which has brought the
flow of refugees into Switzerland from that country to a stop,
Dr. Danielo's committee (he works with a Mr. Gans - see Receipt
No. 11 of Oct. 12 - of the Dutch Jewish Coordinating Committee)
is expanding its parcel work and "postcard location" of Jewish
departees in German occupied territory. Further contributions
to this organisation may not be necessary in the future as they
have some promise of receiving additional funds from Dutch
sources in Great Britain.

Receipt No. 8 (June 21 - Page 2) Karl "Buckhardt" (a "nom de
guerre") is in charge of the
relief and rescue section of the "Freies Deutschland" committee
in Switzerland. I have known K.B. for a number of years as he
was previously in contact with the Quaker Center in Berlin. This
group, which has little in common with the Moscow group except
the name, is made up of German political refugees of all parties
at present in Switzerland. It operates, of course, illegally in
Switzerland and maintains close relations with Germany and with
resistance groups inside Germany. Our WIB contribution has
helped them to pass particularly endangered political refugees
across the border into Switzerland (mainly between Basel and
Cugnag) for a number of months. Since the events of July 20th,
the number of individuals to be brought in has increased and
probably will. Getting them across the Rhine is also becoming
more expensive. I am at present working with the FD on plans to
send in more relief to endangered persons hiding in Germany along
the border.
Receipt No. 19 (Aug. 16 - Page 3) Stefan Lisenberg in the President of the Hungarian students' organisation in Geneva, when it became known late in July that persons holding Palestine certificates in Hungary might be allowed to emigrate this committee was very active in sending collective telegrams to Palestine in an attempt to secure certificates for the relatives in Hungary of various of their members. This RBB contribution was made to assist them with covering the cost of these wires.

Receipt No. 20 (May 22 - Page 3) Jean-Jacques Jaeger was representative in Geneva of the "Franco-Tirou Partisan" Resistance group (Communists) for the Department of the Haute Savoie. As such he was extremely helpful in hiding refugees along the French side of the border and in getting them across the frontier into Switzerland. This RBB contribution of 2,000 Frs. went mainly for their own people in order to enlist their cooperation in "passing" foreign refugees over. As was generally the case with French Resistance organisations one could not ask them to aid foreigners without at least offering to assist them with their own well-nigh insurmountable relief problems, as hundreds of their own people, particularly if they belonged to the FTP were tortured, shot and imprisoned by the Gestapo and the Milice.

Receipt No. 21 (October 7 - Page 3) The grant was made for a purpose very similar to the above. The partisan groups fighting along the northern Yugoslavian border, up against the Hungarian frontier, were quite willing to assist in any way possible with rescuing endangered Jewish refugees. Their own material situation, however, was such that they could scarcely do it without receiving help themselves. This shipment of medical and restorative products, therefore, was split up between their own people and incoming Hungarian Jewish refugees. Although it seems difficult to believe, the lines of communication between Switzerland and northern Yugoslavia were better than between Italy and this region, with the result that a considerable amount of medical goods (the shipment had to be compact) was sent from Switzerland via Chiasso and Trieste, with the collaboration of Italian partisan groups.

Receipts No. 21 & 22 (May 21 and Aug. 7 - Page 4) The first of these contributions was made to enlist the invaluable assistance of the Spanish partisan groups operating along the whole chain of the Pyrenees from Cerbère to Hendaye in France with the passing of Jewish refugees into Spain. The second contribution of 10,000 Frs. was, according to my agreement with Manolo Ascerati, the representative of the Spanish "Comité d'Union National" in Switzerland, to be split two ways, half going to finance "passing" and the other half for relief to imperilled Spaniards in the prison camps in southern France (and there were unfortunately many of them). These contributions had really more concrete
results than some of the others since, with assistance from
other Jewish organisations such as the World Jewish Congress
and the JDC, close to 700 persons were passed successfully
over the mountains into Spain.

Letter No. 21 (Aug. 17 - Page 4) Mr. Hoylly Tyler is on our
legation staff, as you
probably know, representing F.I.R.A. and the U.N.R.R.A. 
He has very close contacts with France and I was very happy
to be able to place this sum of 3,000 Frs. at his disposal for
assistance to French Gestapo victims and their families.

MAJOR GRANTS:

Letter No. 24 (June 24 - Page 4) This large contribution from
funds to the relief and
rescue activities of the French resistance was paid to and
handled by Charles Quillon (whom I have known personally for
some years, particularly from the period I worked in France)
as representative in Geneva of the relief section of the
"Conseil National de la Resistance," and Madame Andre Philip
as delegate, at that time, of the COSSR ("Comite des Oeuvres
Sociales de l'Organisation de Resistance"). The 200,000 Swiss
francs realised approximately 12,000,000 French francs which were
spent as follows:

3,000,000 to the Social Services of the M.U.R. (Mouvements
Unis de la Resistance).

2,050,000 to the relief activities of the "Front National"
and Cooperative Groups.

100,000 to the "France d'Abord" group.

500,000 to the relief section of the "Etat Major des
Postes, Telegraphes et Telephones" at Lyon. This
was a resistance organisation made up from the
personnel of the postal telegraph and telephone
services. They accomplished excellent and dangerous
information and sabotage work and were consequently
partially tracked by the Gestapo and Milice.
A great many of their members were tortured and
killed by the Germans.

200,000 to the resistance group from the SNCF (Societe
Nationale des Chemins de Fer Francais) - the French
railroads. They did work similar to the post &
telegraph organisation which was of great value.

500,000 to the "Mouvements Prisonniers," a group specialising
in assistance to men and women imprisoned by the
Germans by sending them packages of food, cigarettes,
etc.
to the "Coye de Prisons de Lyon" a smaller
organisation doing work similar to that of the

group previously mentioned but limited to the
city of Lyon.

200,000 to the "Amities Chretiennes" in Lyon, an inter-
confessional group formed to assist French Jews,
I know their work at first hand.

200,000 to individual relief cases in the Northern "Zone",

200,000 to the "Four elles" in Paris, a hospital for
individual relief cases in the Northern "Zone".

The need for such individual relief was really
tragically urgent and under-financed in France
during the resistance period. Let me take two
cases at random from among those reported to me
as having been assisted with our WRE funds, to
give you an idea of how this money was spent.

1) The case of Family C., in Paris. Father arrested
in October 1942 by the Gestapo, and after 8 months
in prison at Paris, deported to the concentration
camp of Sachsenhausen-Oranienburg near Berlin.
Mother of the family who was also arrested shortly
after her husband on suspicion of having aided in
his work died of undernourishment in the prison
of "La Tourelle" in Paris. This couple left behind
two children aged 4 and 7 who are being cared for
by a sister in modest circumstances with three
children of her own.

2) The case of Maurice T., a member of the Paris
section of "Ceux de la Liberation." Denounced and
arrested at the end of August 1943. Finally
liberated from the hospital at Paris by comrades
of the CRF. The Gestapo, in the course of questioning
him had hung him by his feet, and in beating him
had broken several ribs, injured his spinal column,
and fractured his pelvis. During earlier inter-
rogatories the fingers of both hands had been
crushed. At present he is living at Montmirail
with a physician friend, but must be in a plaster
cast for over a year. His wife and one child mean-
while have to be supported.

7,000,000 = Total sent in during the month of July, 1944
as a first installment.

The second installment which went into France consisted of
roughly 5,000,000 French francs and was distributed mainly in the region of Lyon during the month of August. The principal disbursing agent was Madeleine Ribiere, a head social worker in that area for the CICR. She divided these funds up among the following organizations: "Mutuelles Chretiennes," "Ouveres des Prison de Lyon," CICR ("Comite Inter-Mouvement Aupres des Evacues"), an excellent Protestant organisation which has always done fine work in France particularly for foreign refugees, including a great many Jews, by hiding those in danger of deportation, securing false papers and ration cards for them and passing them over the border into Switzerland, and the "Service Social d'Aide aux Evacues," the French branch of the International Migration Service, which does work somewhat similar to that of the CICR in France. A sum of 500,000 French francs went to Pierre Godard, of Lyon as representative of Cardinal Gerlier, and director of Catholic relief work in that city and environs. This sum was largely instrumental in organizing the release of some 200 wounded prisoners whom the Germans were keeping at the Hospital of Antiquaille in Lyon awaiting their sufficient recovery so that they could be executed.

I should perhaps not have made so substantial a contribution to the "Conseil National de la Resistance" in France if I had known at that time that the major part of our WBR discretionary funds had been generously contributed by the American Joint Distribution Committee. On the other hand, knowing the "Joint" and the spirit in which they have always done their work I feel that they would approve.

Receipt No. 25 (June 30 = Page 5) These 75,000 Swiss francs were sent into Northern Italy at the beginning of July through the Communist representative of the Milan Liberation Committee in Switzerland and carried by the representative of a resistance group known as the "Gruppi di Difesa delle Donne," Gisella della Porta. As far as I know they realized in the neighborhood of 6,000,000 Italian lire since the current "rate" at that time against Swiss bank notes in Italy was around 80 lire per Swiss franc.

I asked Madame della Porta that these funds be used (among other similar projects) for the protection of Jewish women and children in danger of deportation. I also stated that we were very interested in the escape of as many Jewish refugees as possible into Switzerland. To-date, however, due to increasingly disturbed conditions along the Italo-Swiss border only 7 cases, numbering some 18 persons, have turned up in Switzerland sent by the Women's Defense Groups.

It was also of course understood that part of these funds could be used (and were to be used) for assistance to endangered Italian political refugees and prisoners, to aid with their release, hiding, maintenance, parole to them while in prison and the like.
Although it has only been possible to receive somewhat fragmentary reports from Northern Italy concerning the exact expenditure of these funds, I was able to learn that a sum of 200,000 lire was devoted to smuggling relief packages to Jewish internees in the ill-famed prison of San Vittore in Milan, in the camps of San Martino di Nandrisano Monteferrato (near Alessandria) and Fossolo di Carpi - which I had especially requested - near Modena.

Another portion of this amount was allotted to the job of "springing" political prisoners from various prisons - generally in the smaller towns - in Northern Italy. According to reports received, the following liberations were effected in whole or in part with WRB funds:

1) July 24, at Abbiategrasso near Milan, a group of the GAP (Gruppi d'Azione Patriotica) released 4 political prisoners;
2) August 8, at the prison of Brano (Province of Brescia), 14 politicali liberated;
3) August 18, at the local prison of Pessana (Province of Piedmonte) 9 political prisoners released;
4) Sept. 15, at the local prison of Saluzzo (Province of Piedmonte) 8 prisoners all condemned to death for having operated a clandestine printing press.

As in the case of France, about 30% of our WRB contribution went toward the urgent support of the wives and children of Italiano who had been deported or executed by the Neofascists or Gestapo. A part was also used to relieve the inhabitants of small villages "seized" as reprisals by the SS or Fascists. I enclose one typical receipt of this type of aid testifying to the fact that the Commander of the 49th, Carabinieri Brigade, Giambone Detachment, delivered 30 kilos of butter and 12 kilos of tobacco to the "population of the village of Feletto struck by the Nazi-Fascist hooliganism."

I hope eventually to receive more complete reports as to the use of this contribution, but it is becoming more and more difficult (and particularly dangerously compromising) to get written reports of this nature through.

Receipt No. 26 (July 4 - Page 5) Noel Field, Director of the Unitarian Service Committee has for some months been supporting a group of German political refugees in France who have been doing very creditable rescue work among endangered foreign refugees in Southern France. Our 10,000 WRB francs went through very satisfactorily and a receipt was received dated July 18th.
These funds served principally to maintain persons in hiding and to finance the escape of 9 political refugees to Switzerland and 2 to Spain.

ReceiPt No. 27 (July 5 – Page 5) This was the first of three major contributions to the "Neohelus" Jewish organization made through their representative here in Switzerland, Nathan Schweb. The primary purpose of these contributions (see Receipts 29 and 30 of Aug. 10 and Oct. 3 respectively), as reported in Legation's 5341, August 17, 9 p.m., 1944, was to finance the flight of Jewish refugees from Hungary into Transylvania. To a much lesser extent they also helped send a number of Jews to Slovakia where the situation in the early summer was much more favorable for the Jews than it later turned out to be, and to finance the bringing of a small number of Jews across the Austrian border into Slovakia. The funds were sent to Budapest and Bratislava in both Swiss franc and dollar currency which were about the only two notes with which effective rescue work could be accomplished. All the money safely reached its destination (for which I am most thankful as generally in work of this type one has to allow for some loss occasionally when a courier is stopped or searched) as it was almost all sent by neutral diplomatic couriers (Turkish, Swedish and Swiss and occasionally the Hungarian's pouch to Bratislava). Roughly I should say that this contribution of 300,000 francs in all enabled about 2,000 persons to escape to Transylvania, 250 to Slovakia and some 500 into Northern Yugoslavia, although complete figures are lacking.

ReceiPt No. 28 (July 20 – Page 5) As set forth in Legation’s 4666 of July 23, 3 p.m., 1944 this contribution of 12,500 Swiss francs was paid to Dr. Jean Kopecky, officially delegate of Czecho-Slovakia to the League of Nations and less officially representative of the Czech resistance organizations in Switzerland. Dr. Riegner of the World Jewish Congress also contributed a similar sum. These funds were employed to enable the Czech partisans to rescue Jews (capture of the camps of Jered and Novaky) and to provide a certain amount of liquid cash for the Central Jewish Office (Ustredna Sidor) in Bratislava. I should estimate that it saved the lives of close to 1500 people, although it is hard to know how many of them later fell into German hands when the situation in Slovakia grew more serious for the Jews. With reference to the use of these funds see also Legation’s 6619 of October 5, 8 a.m., 1944.

ReceiPt No. 31 (October 11 – Page 5) This grant to the Dutch Jewish Coordinating Committee in Geneva was in the nature of a deposit to permit this organization to put up the necessary guarantee for the transportation of 50 Dutch Jews from the camp of Bergen-Belsen to Switzerland. It begins to look more and more, however, as
though these funds would not produce the desired result. The plan was organized by a Swiss named Truppy who has connections
with US citizens in Germany and claimed very convincingly that
he could arrange the transportation of Jews from Bergen-Belsen
at an expense of 1,000 Swiss francs per person, the money to
remain in Switzerland. We were even given assurance that any
payment after the war could be blocked since we would be supplied
with the necessary information as to the persons in whose names
the money would be deposited (if and when the 50 people
arrived in Switzerland) with Swiss banks. I am afraid that
recent military developments, however, have rendered the
carrying out of this plan most doubtful since even an I.B.
man in the upper brackets would have great difficulty in organizing
the transportation of 50 persons to the Swiss frontier. In
case this project falls through (and the deadline has been
set at November 15th,) those 50,000 francs will come back.

As reported in Legation's 7754, November 25, 11 a.m.,
I had, as of October 31st, outstanding, unpaid commitments
of approximately 43,000 francs for medical parcels to be
sent to camps of unassimilated persons in Germany and the
cost of the 54,750 kgs. of salvaged CRETINA goods which
Mr. James of the American Red Cross in Geneva has not yet
collected for. I should imagine that these products
would be worth at least 5 francs per kilo, which would make
about 272,750 francs which the WBB still owes Amcross.
I assume that Mr. James has not yet asked to be reimbursed
for these goods as he is awaiting specific instructions
from Amcross as to the price per kilo which should be set.

I have just allotted 50,000 francs to Nathan Schwalb of
the Heschule, in the main for Budapest, but in part for
Berlin where there are still upwards of 200 Jews in hiding
who are in contact with the Heschule. Their situation is,
of course, exceedingly precarious. It is hoped that a small
group of young people may be brought to Switzerland (the
Swiss have already declared themselves willing to let them
in) within the course of the next few weeks.
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>April 26</td>
<td>As per Department's 142, April 29, 1944.</td>
<td>Swiss francs</td>
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<tr>
<td></td>
<td>From President's Emergency Fund</td>
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<td></td>
<td>22,981.85</td>
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<tr>
<td>June 15</td>
<td>See Department's 1954, June 10 - WBB's 39 and Department's 2048, June 14, WBB's 41.</td>
<td>125,000</td>
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<tr>
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<td>530,070.58</td>
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<td>August 25</td>
<td>See Department's 2898, August 23 - TEB's 134.</td>
<td>Swiss francs</td>
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<td>$125,000 at 0.2532 per Fr. - 530,070.58 Swiss francs, gross, minus $% commission of Swiss National Bank, Fr. 2,680.08 leaving net amount Swiss francs, read</td>
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<td>533,340.50</td>
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<td>TOTAL AMOUNTS RECEIVED</td>
<td>$260,000</td>
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<td>1,112,242.73</td>
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AS OF OCTOBER 31ST, 1944, THEREFORE:

Swiss francs

- Total disbursed: 733,935.50
- Cash in hand: 2,446.15
- Balance in bank: 375,861.08

TOTAL: 1,112,242.73

Bern, November 27, 1944.

Roswell D. McClelland
Special Assistant to
the American Minister.
<table>
<thead>
<tr>
<th>Amount received in Swiss Francs</th>
<th>Date</th>
<th>Attachment</th>
<th>Form No.</th>
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<td>2,881.65</td>
<td>May 12, 1944</td>
<td>Public Voucher For Purchases and Services Other Than Personal</td>
<td>1034-Rev.</td>
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<td>15,000.00</td>
<td>May 19, 1944</td>
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<td>10,000.00</td>
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<td>200,000.00</td>
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<td>75,000.00</td>
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<td>42,000.00</td>
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PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

<table>
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<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery of Service</th>
<th>Articles or Services (State number of units or general quantity, schedule, and other information desired)</th>
<th>Quantity</th>
<th>Units Price</th>
<th>Total Amount</th>
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<td>2,681.65</td>
</tr>
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*Paid by:* Roswell D. McDoulland

**Address:** American Legion, Dorn, Switzerland
**Paid's Account No.:**

**Shipped from:**

**Weight:**

**Government Bill No.:**

I certify that the above bill is correct and just; that payment therefor has not been received, and that except as otherwise noted all the articles, materials, and supplies, have been paid for in the United States; that no articles, materials, or supplies shall be accepted from double-weighted, or otherwise; that they have been manufactured in the United States; and that all materials, or supplies, must be paid for in the United States; and that the above bill is correct and just; that the services were performed as stated, and were necessary for the public service; and that the prices charged are

**Contract No.:**

**Invoice No.:**

**Approved by:**

**Appropriation and Classification (For correlation by Administrative Office):**

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<tr>
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<th>Amount</th>
<th>Appropriation Amount</th>
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<td>Reference Department's Telegraphic No.: 1434, of April 25, 1944 - From Chief Disbursing Officer</td>
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**Accounting Classification:**

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<th>Amount</th>
<th>Appropriation Amount</th>
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<tbody>
<tr>
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<td>40,000.00</td>
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**Check No.:**

<table>
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<th>Date</th>
<th>Amount</th>
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<tbody>
<tr>
<td>May 12</td>
<td>2,681.65</td>
</tr>
</tbody>
</table>

**Paid by:** Roswell D. McDoulland
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) After advertising by posting notices in public places.

   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must
   be made. The notation on the voucher on the face of the voucher must be "(a)(i)" or "(a)" depending on whether or
   not notices were posted.)
3. Without advertising, under an estimate of the service which existed prior to the order and would not admit of the delay incident
to advertising.
4. Without advertising in accordance with

5. Without advertising, it being impossible to secure competition because of

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under
purchase orders without written agreement to any form. In lieu of a written agreement (formal contract, proposal, and acceptance, or
informal agreement) Standard Form No. 1034–Revised should be used for abstracting the method of or absence of advertising and award
of contract. (See General Regulations No. 51, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery of Service</th>
<th>Articles or Services (Enter description, item number of contract or general supply schedule, and other information desired)</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1944 May 19</td>
<td></td>
<td>To transfer of CHF 15,000.00 received from L. J. Daymont</td>
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<td></td>
<td></td>
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</table>

Shipped from ........................ to ........................ Weight ................

I certify that the above bill is correct and that payment thereon has not been received and that except as otherwise noted in the article, materials, and supplies were manufactured in the United States and if manufactured articles, materials, and supplies were manufactured, except articles, materials, or supplies mined, produced, or manufactured, as the case may be, in the United States and that the regular or local sales tax was paid in the proper tax district.

Paid by

L. J. DAYMOND
Special Auditor

Date

Contract No., Req. No. Date Invoice Rec.

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after inspection, acceptance, and delivery prior to payment as required by law, or that they were procured under the contract number shown, without written contract, proposal, offer, or without advertising, under the circumstances stated above in a fair and reasonable manner.

APPROVED FOR ____________________________

Signed or initialed by ____________________________

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

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<tr>
<th>Reference Department's Telegraphic No.</th>
<th>Date of Payment</th>
<th>Amount</th>
<th>Payable to</th>
<th>Payable by</th>
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<td>1434</td>
<td>April 26, 1944</td>
<td>CHF 15,000.00</td>
<td>U.S. Treasury of the United States</td>
<td>L. J. Daymont</td>
</tr>
</tbody>
</table>

U.S. Legation, Bern, Switzerland, May 19, 1944

The United States, D.C.

To

American Legation, Bern, Switzerland

U.S. Legation, Bern, Switzerland

SIGNATURES

Prepared by

[Signature]

[Title]

Account verified: [Signature] for ________

[Signature or Initials]

[Signature]

[Title]
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
(b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate of the face of the voucher must be "A(a)(b)" or "A(a)", depending on whether or not notices were posted.)
3. Without advertising, under an exigency of the service which existed prior to the order and which would not admit of the delay incident to advertising.
4. Without advertising in accordance with

5. Without advertising, it being impracticable to secure competition because of

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Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (except contract, proposal, and acceptance of informal agreements) Standard Form No. 1010—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Remittances No. 41, Supplement No. 6, General Accounting Office, Aug. 30, 1926.)
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**U. S. Location**

**Voucher prepared at Bern, Switzerland, June 14, 1944.**

**THE UNITED STATES, Dr.**

**To: Ronald D. McClelland,**

**Address: American Legation, Bern, Switzerland.**

**Payment Account No.**

<table>
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<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Enter description, item number of contract, or general supply schedule, and other details not shown in the contract.</th>
<th>Quantity</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944 June 14</td>
<td>To transfer of SF 10,000.00 received from L. J. Daymont;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Shipped from:**

**Weight:**

**Government B/L No.:**

**Total:**

**I certify that the above bill is correct and that payment therefor has not been received, and that except as otherwise noted all of the articles, materials, and supplies have been purchased or produced in the United States and if manufactured articles, materials, and supplies, they have not been manufactured in the United States, or elsewhere, and have not been purchased of persons or entities doing business in the United States or elsewhere, and are the same as indicated on the purchase order No.**

**Ronald D. McClelland**

**Title:**

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Pursuant to authority vested in me, I certify that the above articles were received in good condition and that the prices charged are just and reasonable.**

**Title:**

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Paid by:**

**Ronald D. McClelland**

**Title:**

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Certificate:**

**L. J. Daymont, Special Disbursing Officer**

**Title:**

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>

**Accounting Classification (for completion by Administrative Officer):**

<table>
<thead>
<tr>
<th>Appropriation, Budget, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or PDr's acc. no.</th>
<th>Appropriation title</th>
<th>Appropriation title</th>
</tr>
</thead>
</table>
METHOD OF OR ABSENCE OF ADVERTISING

(See 2FRS of the Revised Statistics)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notice posted in public places.
   (If notice were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "2(a)(b)" or "2(b)" or neither of these according to whether or not notice were posted.)
3. Without advertising under an obligation of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with.
5. Without advertising, it being impracticable to secure competition, because of.

(Here state in detail the nature of the service or circumstances under which the securing of competition was impracticable under 2 and 4.)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under such formal agreements as in any case of a written agreement (those contracts, proposals, and acceptance, or formal agreements) Standard Form No. 1014—method should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 51, Supplement No. 6, General Accounting Office, Aug. 30, 1930.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

<table>
<thead>
<tr>
<th>Voucher prepared at: Bern, Switzerland, June 23, 1944</th>
<th>THE UNITED STATES, Dr.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address: American Legion, Bern, Switzerland</td>
<td>(Payee)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery of Service</th>
<th>(Enter description, item number of contract or general supply schedule, and other information deemed necessary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td>June 23</td>
<td>To transfer of SF. 200,000.00 received from L. J. Daymont:</td>
</tr>
</tbody>
</table>

200,000.00

Shipped from to Weight Government B/L No. Total

200,000.00

Purchased to authority vested in me, I certify that the above articles were received in good condition as per contract, acceptance and delivery prior to payment as required by law, or the services were performed as stated, that they were procured under the contract number 1 and prices charged are just and on the best terms to which I could reasonable be expected to avail myself, and were necessary for the public service and that the prices charged are just and reasonable.

Approved for $ (Signature or initials) ____________________________

Accounting Classification (for completion by Administrative Office)

<table>
<thead>
<tr>
<th>Appropriation Title</th>
<th>Appropriation Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance held in favor of Mr. McClelland after this payment - Frs. 291,805.98</td>
<td>Certified correct</td>
</tr>
</tbody>
</table>

Certified correct

Check No. Cash: $1.00

June 23, 1944

Paid to: Payee: L. J. McClelland

Tote: ____________________________
METHOD OF OR ABSENCE OF ADVERTISING

(See P79 of the Revised Edition)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to ........................................................................................................ dealers.
   (b) And by notices posted in public places.
3. (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must
   be made. The notation on the certificate on the face of the voucher must be "2(a)(b)" or "2(a)" depending on whether or
   not notices were posted.)
4. Without advertising, under an express of the service which existed prior to the order and would not admit of the delay incident
   to advertising.
5. Without advertising in accordance with ..............................................................................................................................
6. Without advertising, it being impossible to secure competition because of ..................................................................

(Case stated in detail the nature of the express or circumstances under which the method of advertisement was impossible under 2(a) and 6)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under
paper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or
less formal agreement) blanked Form No. 1290—Revised should be used for abstracting the method of or absence of advertising and award
of contract. (See General Regulations No. 61, Supplement No. 6, General Accounting Office, Aug. 20, 1929.)
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**U.S. Legation**  
(Description, details, or maintenance)

**Voucher prepared at Bern, Switzerland, June 23, 1944**  
(Write with ink only)

**THE UNITED STATES, Dr.**  
(Payment)

**To... Russell D. McCall, Bern, Switzerland**  
(For use of Paying Officer)

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery of Service</th>
<th>Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary)</th>
<th>Quantity</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td>June 29</td>
<td>To transfer of SFr 10,000.00 received from L. J. Daymont</td>
<td>1</td>
<td>10,000.00</td>
<td>10,000.00</td>
</tr>
</tbody>
</table>

Shipped from:  
Weight:  
Government Bid No.:  
Total: 10,000.00

Pursuant to authority vested in me, I certify that the above articles were received in good condition, and that the prices charged are just and reasonable.

**Russell D. McCall, Title**

**ACCOUNTING CLASSIFICATION** (for completion by Administrative Office)

<table>
<thead>
<tr>
<th>Appropriation, Allocation, or project symbol</th>
<th>Appropriation title</th>
<th>Limit or proj./Account</th>
<th>Appropriation class</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance held in favor of Mr. McCall after this payment = SFr. 101,020.58 Certified correct</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Allowance symbol** | Amount

**COST ACCOUNT** | OBJECT OF EXPENDITURE

Symbol | Amount | Symbol | Amount

Paid by:  
Payee: L. J. Daymont, Bern, Switzerland

Date: June 29, 1944
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must
   be made. The notation on the certificate on the face of the voucher must be "2(a)(b)" or "2(d)", depending on whether or
   not notices were posted.)
3. Without advertising, under an express agreement which existed prior to the order and which would not admit of the delay incident
   to advertising.
4. Without advertising in accordance with
5. Without advertising, if being impracticable to secure competition because of

(Here space to detail the nature of the express or circumstances under which the method of omission was impracticable under 2 and 4)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases or services are made or services are obtained
under proper authority without written agreement in any form. In case of a written agreement (formal, contract, proposal, and acceptance, or
informal agreement) Standard Form No. 109—Order should be used for abating the method of or absence of advertising and award
of contract. (See General Regulations No. 81, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**U.S. LEGATION**

**PAID BY**

L. J. DAYMONT

**SPECIAL DISBURSING OFFICER**

**BERN SWITZERLAND**

For use of Paying Office

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>No. and Date of Contract</th>
<th>Description, Item number, or general supply schedule, and other information deemed necessary</th>
<th>Terms</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td>June 29,</td>
<td></td>
<td>To transfer of SF. 75,000.00 received from L. J. Daymont</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "(b)(0)" or "(b)" depending on whether or not notices were posted.)
3. Without advertising, under an enquiry of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with _______________.
5. Without advertising, it being impracticable to assure competition because of _______________.

(If necessary, state in detail the nature of the urgency or circumstances under which the omission of advertising was impracticable under 1 and 2.)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1009—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 51, Supplement No. 9, General Accounting Office, Aug. 20, 1930.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U. S. Location
Voucher prepared at... Bern, Switzerland, July 5, 1944
THE UNITED STATES, Dr.
To... Russell D. McClelland
Address... American Legation, Bern, Switzerland
Payee's Account No.

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Class description, Item number, and other information needed to identify the item</th>
<th>Quantity</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td>July 5</td>
<td>To transfer of SF, 100,000,00 received from L. J. Davenport</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Shipped from... 
Weight...
Government Bill No. ...

I certify that the above bill is correct and that the payment therefor has been for the purchase of the items described.

UNION U.S. (Signature or initials)

Contract No. ...
Date... Reg. No. ...
Invoice No. ...

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery, and that the payment therefor has been made for the purchase of the items described.

UNION U.S. (Signature or initials)

Accounting Classification (for completion by Administrator)

<table>
<thead>
<tr>
<th>Appropriation, Entitlement, or project symbol</th>
<th>Appropriation title</th>
<th>Line No. or Payee's Account</th>
<th>Approv. Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance held in favor of Mr. McClelland after this payment... Frs. 156,020.56... Certified Correct</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allotment symbol</th>
<th>Amount</th>
<th>Reprogramming Invitation Symbol</th>
<th>Cost Account Symbol</th>
<th>Amount</th>
<th>Symbol</th>
<th>Account</th>
</tr>
</thead>
</table>

Paid by... Check No. ...
Date... for...

Treasurer of the United States in favor of payee...

UNION U.S. (Signature or initials)
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
3. (c) And by notice posted in public places.
   (If notice were not posted in addition to advertising by circular letters to dealers, explanation of such omission must be made. The notation on the certificate on the face of the warrant must be "(a)(1)" or "(a)(2)", depending on whether or not notices were posted.)
4. Without advertising, under an estimate of the service which existed prior to the order and would not admit of the delay incident to advertising.
5. Without advertising in accordance with

6. Without advertising, it being impracticable to secure competition because of

Form—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance or less formal agreement) Standard Form No. 1030- Revised should be used for authenticating the method of or absence of advertising and award of contract. (See General Regulations No. 63, Supplement No. 9, General Accounting Office, Aug. 30, 1956)
Date: July 19, 1944

To transfer of SF. 42,500.00 received from L. J. Daymont:

Paid by

Demand on United States, Bern, Switzerland

References:

- Swiss Francs
- Total: 42,500.00

Shipping:

- No. 50.000
- Date: July 19, 1944
- Weight: 
- Government Bld. No.

Certified: Rossell D. McLeod

Account No.: 

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment, as required by law, or the services were performed as stated that they were procured under the contract number above or if personal without written contract, in accordance with the authorities granted in the circumstances stated in the above certificate.

PAID

- Rossell D. McLeod

Title:

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U. S. Location:

Voucher prepared at Bern, Switzerland, July 19, 1944

THE UNITED STATES, Dr.

To: Rossell D. McLeod

Address: American Legation, Bern, Switzerland

Request:

- Request

Articles or Services:

- Description:
- Amount

Date of Delivery or Service:

- July 19, 1944

Terms:

- FOB
- Discount: 
- Days:

Shipment from:

- Government Bld. No.

Certified:

- Rossell D. McLeod

Account No.: 

Contract No.: 

Date: 

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment, as required by law, or the services were performed as stated that they were procured under the contract number above or if personal without written contract, in accordance with the authorities granted in the circumstances described in the above certificate.

Account verified: cor for

Approve for:

(Signature or Initials)

Title:

ACCOUNTING CLASSIFICATION (for completion by Administrative):

- Appropriation Title:
- Appropriation Number:

BALANCE HELD IN FAVOR OF MR. MCCLELLAND AFTER THIS PAYMENT: SF. 123,500.00

Certified Correct:

- Rossell D. McLeod

Title:

- Check No.: 
- Date: July 19, 1944

Paid by

- Rossell D. McLeod

Title:

- Check No.: 
- Date: July 19, 1944

Paid

- Rossell D. McLeod

Title:
METHOD OF OR ABSENCE OF ADVERTISING
(Gen. 1906 of the General Division)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be noted. The notation on the certificate on the face of the voucher must be "(a)(b)" or "(a)", depending on whether or not notices were posted.)

3. Without advertising, under an agency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising in accordance with .

5. Without advertising, it being impracticable to secure competition because of .

--

Notes: The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form in case of a written agreement (formal contract, proposal, and acceptance, or less formal agreement) Handled Form No. 105—Modified should be used for abstracting the method of or absence of advertising and award of contract. (See General Rules No. 31, Supplement No. 8, General Accounting Office, Aug. 20, 2000.)
<table>
<thead>
<tr>
<th>Date</th>
<th>Item Description</th>
<th>Units</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944 Aug 4</td>
<td>To transfer of SF. 10,000.00 received from L. J. Daymont</td>
<td></td>
<td>10,000.00</td>
</tr>
</tbody>
</table>

Accounting Classification:

<table>
<thead>
<tr>
<th>Appropriation Title</th>
<th>Appropriation Limitation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature: [Signatures]

[Other relevant information]

[End of document]
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. By circular letters sent to dealers.
3. By notice posted in public places.
   (If notice was not posted in addition to advertising by circular letters sent to dealers, explanation of why copies were not posted bears on the certificate on the face of the voucher must be marked") (b) or "(c)", depending on whether or not notices were posted.
4. Without advertising, under an embargo of the service which existed prior to the order and would not admit of the delay incident to advertising.
5. Without advertising, it being impracticable to secure competition because of

...more text...

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services rendered under proper authority without written agreement in any form. In case of a written agreement formal contract, proposal, and acceptance, or modification of contract, (See General Regulations No. 81, Supplement No. 9, General Accounting Office, Aug. 29, 1926)
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**U. S.**

Voucher prepared at Bern, Switzerland, August 9, 1944.

THE UNITED STATES, Dr.

To: Roswell D. McClelland,

Address: American Location, Bern, Switzerland

Payee's Account No.: ..........................

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Articles or Services (Enter description, item number, requisition or general supply schedule, try other information deemed necessary)</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1044</td>
<td>Aug. 9</td>
<td>To transfer of JF, 105,000.00 received from L. J. Daymont</td>
<td></td>
<td></td>
<td>105,000.00</td>
</tr>
</tbody>
</table>

Support:

I certify that the above bill is correct and that the payment therefore has not been received, and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No., if manufactured, assembled, contributed, or supplied have been purchased or produced in the United States, and if manufactured, assembled, contributed, or supplied, they have been manufactured in the United States, and have been purchased or produced in the United States. (Sign original only)

[Signature]

Roswell D. McClelland

Date: August 9, 1944

Account verified: correct for...

(Date)...

[Signature]

24, 486.00

**ACCOUNTING CLASSIFICATION**

<table>
<thead>
<tr>
<th>Appropriation, Classification, or project approval</th>
<th>Appropriation title</th>
<th>Limit's as of Payee of proceeding</th>
<th>Appropriation Amount</th>
</tr>
</thead>
</table>

**BALANCE HELD IN FAVOR OF MR. McCLELLAND AFTER THIS PAYMENT $5,520.60**

Certified correct:

[Signature]

Roswell D. McClelland

Title:

[Signature]
METHOD OF OR ABSENCE OF ADVERTISING

1. Advertising by newspapers.
2. (a) Advertising by circular letters sent to dealers;
(b) And by notices posted in public places.

(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the contract must be "(a)(1) or "(a)(2), depending on whether or not notices were posted.)

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising in accordance with

5. Without advertising, it being impracticable to secure competition because of

Clauses to detail the nature of the exigency or circumstances under which the omission of competition was impracticable under 2 and 4.

Notes—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (normal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1030— "Agent should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 21, Supplement No. 4, General Accounting Office, Aug. 30, 1935)"
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**LOCATION**

**U.S.**

**Voucher prepared at Bern, Switzerland, September 20, 1944.**

**THE UNITED STATES, IN**

**To**  

**Address**  

**Pages' Account No.**

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Date of Performance</th>
<th>Description</th>
<th>Item No.</th>
<th>Unit Price</th>
<th>Quantity</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944</td>
<td>Sept. 20</td>
<td></td>
<td>transfer of SF 2,000.00 received from L. J. Daymont</td>
<td></td>
<td>2,000.00</td>
<td>1</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

**Accounting Classification** (for compilation by Administrative Offices)

<table>
<thead>
<tr>
<th>Approp. Title</th>
<th>Appropriation No.</th>
<th>Appropriation Amount</th>
<th>Account No.</th>
<th>Symbol</th>
<th>Amount</th>
<th>Symbol</th>
<th>Amount</th>
</tr>
</thead>
</table>

**Certified correct**

**Balance held in favor of Mr. McClelland per WM No. 10, Fra. 3,600.00 plus deposit Sept. 2, 1944 Fra. 1,940.00 less present payment Fra. 2,000.00 leaves balance in favor Mr. McClelland Fra. 210.00.**

**Note:**  

- Paid by Check No. 
- Made payable to the order of L. J. Daymont, Treasury of the United States.
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notice posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "A100(1)" or "A100", depending on whether or not notices were posted.)
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with

5. Without advertising, it being impracticable to secure competition because of

These two methods of determining the absence of competition or circumstances under which the resulting circumstance was impracticable under 3 and 4

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1065—"Hire" should be used for stating the method of or absence of advertising and award of contract. (See General Regulations No. 103, Supplement No. 1, General Accounting Office, Aug. 20, 1930)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery of Service</th>
<th>Articles or Services</th>
<th>Description or general, and other information stated (necessary)</th>
<th>Quantity</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Brought forward from continuation sheet(s)

Oct. 6 To transfer of SF 104,000.00 received from L. J. Daymont. 104,000.00

Signed

Payee's Account No.

Date

January 8, 1944

Notary Public

Approvers

L. J. Daymont

Special Disbursing Officer

DEAN SWITZERLAND

Switzerland

(Paid for use of Paying Office)

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation Title

Balance held in favor of Mr. McClelland after final payment SF 104,000.00 certified correct.

Allotment Symbol

Amount

Encumbrances Expenditure

Symbol

COST ACCOUNT

OBJECT OF EXPENDITURE

Approvers

L. J. Daymont

Special Disbursing Officer

DEAN SWITZERLAND

Switzerland

(Paid for use of Paying Office)
**METHOD OF OR ABSENCE OF ADVERTISING**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>After advertising in newspapers.</td>
</tr>
<tr>
<td>2. (a)</td>
<td>After advertising by circular letters sent to dealers.</td>
</tr>
<tr>
<td>(b)</td>
<td>By notice posted in public places.</td>
</tr>
<tr>
<td>3.</td>
<td>Without advertising, under any pretense of the service which existed prior to the order and would not admit of the delay incident to advertising.</td>
</tr>
<tr>
<td>4.</td>
<td>Without advertising in accordance with.</td>
</tr>
<tr>
<td>5.</td>
<td>Without advertising, if being impracticable to secure competition because of.</td>
</tr>
</tbody>
</table>

(Insert date to show the nature of the improper or unauthorized mode under which the security of competition was impracticable under 3 and 4.)

**Note.**—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement formal contract, proposal, and acceptance, or performance agreement standard form No. 1097—Refer should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 29, Supplement No. 6, General Accounting Office, Aug. 20, 1939.)
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

**U. S. Legation**

Voucher prepared at Bern, Switzerland, October 12, 1944.

THE UNITED STATES, Dr. 

To: Howsell D. McClelland,

Address: American Legation, Bern, Switzerland

Paid by: L. J. Daymon

SPECIAL DISBURSING OFFICER

BERN, SWITZERLAND

(Please use of Paying Office)

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Articles or Services (Enter description, item number of contract or general supply schedule, and other information desired)</th>
<th>Quantity</th>
<th>Date</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1944</td>
<td>Oct. 12</td>
<td>To transfer of Dr. Per 58,000.00 received today from L. J. Daymon</td>
<td></td>
<td></td>
<td></td>
<td>58,000.00</td>
</tr>
</tbody>
</table>

Shipped from to Weight Government B/L No. Total

I certify that the above bill is correct and just; that payment thereof has not been avoided and that except as authorized in the notes, materials and supplies furnished under purchase order No. 1001, if manufactured, produced, or supplied by the United States or by foreign government, these articles, materials, and supplies have been manufactured, produced, or supplied by the United States or by foreign government, as the case may be, in the United States, or if foreign government, in the country of manufacture, or are not U.S. materials, or are not U.S. made or manufactured, as the case may be, in the United States, and that none of the articles, materials, and supplies furnished under the above bill have been or are to be returned, refunded, or repossessed. I also certify that the above bill has not been paid in full and that the above bill is correct.

Paid by: L. J. Daymon

**ACCOUNTING CLASSIFICATION**

(Approved by Administration Office)

BALANCE HELD IN FAVOR OF DR. McCLELLAND AFTER

THIS PAYMENT: FR. 375,661.00

Certified correct:

<table>
<thead>
<tr>
<th>Appropriation title</th>
<th>Appropriation amount</th>
<th>Unit or Pay's Account</th>
<th>Appropriation amount</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Allowance</th>
<th>Amount</th>
<th>Symbol</th>
<th>Liquidated</th>
<th>Symbol</th>
<th>Cost Account</th>
<th>Symbol</th>
<th>Amount</th>
<th>Symbol</th>
<th>Amount</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Amount</th>
<th>Symbol</th>
<th>Amount</th>
<th>Symbol</th>
</tr>
</thead>
</table>

Paid by: L. J. Daymon

Dr. Per 58,000.00 on October 12, 1944.

L. J. Daymon

Treasury of the United States in favor of

Dr. Howsell D. McClelland

Tib.
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers;
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notice posted in public places.
      (If notice were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "(a)" or "(b)", depending on whether or not notice were posted.)
3. Without advertising, under an urgency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with .
5. Without advertising, it being impossible to secure competition because of .

(Give name in detail the nature of the urgency or circumstances under which the securing of competition was impossible under 3 and 4)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or use formal agreement) Standard Form No. 990—Notice should be used for establishing the method of or reason of advertising and award of contract. (See General Instructions No. 47, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U. S. Location

Voucher prepared at Bern, Switzerland, November 24, 1944.

Address: American Location, Bern, Switzerland

No. and Date of Order

Date of Delivery or Service

Article or Service

(Under description, enter number of contract or general supply schedule and other information deemed necessary)

Quanitity

UNIT PRICE

AMOUNT

Brought forward from certificate sheet

Nov. 24

To transfer of Sw. Frs. 5,000.00 received today from L. J. Daymont:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To transfer of Sw. Frs. 5,000.00</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

Shipment from

Weight

Government Bid No.

Total

5,000.00

Contract No.

Date

Reg. No.

Accpted by

Approved for

11/66.00

Accounting Classification (For completion by Auditor)

Balance held in favor of Mr. McClelland after this payment: SF. 370,881.08

Certified correct

L. J. Daymont

Title

Check No.

Paid by

Cash/SF. 5,000.00 on November 24, 1944

Authorized by the United States in favor of payee

L. J. Daymont

Title
METHOD OF OR ABSENCE OF ADVERTISING

(See 1010 in the Sectional Numbers)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to _____________________________ dealers.
(b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The statement on the certificate on the face of the voucher must be "S(0)(A)" or "S(0)", depending on whether or not notices were posted.)
3. Without advertising, under an agency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with ________________________________

5. Without advertising, it being impracticable to secure competition because of __________________________________________________________

(Note: If time to deliver the service of the agency or circumstances under which the absence of competition was impracticable under 2 and 3)

Note—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services rendered under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) recorded Pub. No. 1059—Revised should be used for abstracting the method of or absence of advertising and award of contracts. (See General Regulations No. 31, Supplement No. 6, General Accounting Office, Aug. 30, 1925).
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U. S. Location

Voucher prepared at Barn, Switzerland, November 29, 1944.

THE UNITED STATES, Dr.

To Roswell D. McClendon

Address American Legion, Barn, Switzerland.

Page's Account No.

No. and Date of Order

Date of Delivery or Service

Entry description, item number of voucher or general supply schedule, and other information deemed necessary

Terms

Discount

Day

Quantity

UNIT PRICE

AMOUNT

DRAFT DRAWN FROM

20,000.00

SWISS FRANCS

Shipped from

To

Weight

Government Bid No.

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all items and materials furnished under purchase order No.

Appropriation, Limitation, or project symbol

Appropriation title

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt扎ia 428,616.47 less present payment Sw 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)

Voucher prepared at Barn, Switzerland, November 29, 1944.

Roswell D. McClendon

Title

Printed Name

Paid by

L. J. DAYMONT

SPECIAL DISBURSING OFFICER

FEBRUARY 1944

1944

Nov. 29

To transfer of SwFr 20,000.00

received today from L. J. Daymont.

20,000.00

1944

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Appropriation, Limitation, or project symbol

Appropriation title

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)

Voucher prepared at Barn, Switzerland, November 29, 1944.

Roswell D. McClendon

Title

Printed Name

Paid by

L. J. DAYMONT

SPECIAL DISBURSING OFFICER

FEBRUARY 1944

1944

Nov. 29

To transfer of SwFr 20,000.00

received today from L. J. Daymont.

20,000.00

1944

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)

Voucher prepared at Barn, Switzerland, November 29, 1944.

Roswell D. McClendon

Title

Printed Name

Paid by

L. J. DAYMONT

SPECIAL DISBURSING OFFICER

FEBRUARY 1944

1944

Nov. 29

To transfer of SwFr 20,000.00

received today from L. J. Daymont.

20,000.00

1944

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)

Voucher prepared at Barn, Switzerland, November 29, 1944.

Roswell D. McClendon

Title

Printed Name

Paid by

L. J. DAYMONT

SPECIAL DISBURSING OFFICER

FEBRUARY 1944

1944

Nov. 29

To transfer of SwFr 20,000.00

received today from L. J. Daymont.

20,000.00

1944

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)

Voucher prepared at Barn, Switzerland, November 29, 1944.

Roswell D. McClendon

Title

Printed Name

Paid by

L. J. DAYMONT

SPECIAL DISBURSING OFFICER

FEBRUARY 1944

1944

Nov. 29

To transfer of SwFr 20,000.00

received today from L. J. Daymont.

20,000.00

1944

Balance after receipt of payment No. 12 Sw-Fra 370,861.09 increased by receipt SwFr 428,616.47 less present payment SwFr 20,000.00.

Leaves net balance SwFr 779,477.58 due Mr. McClendon - Certified Correct.

Account verified; correct

Account verified; correct for

Invoice No.

Contract No.

Date

Reg. No.

Date

Invoice Rec'd

Payee

Amount

Differences

Amount

Terms

Date

Sign original only

Date

Sign original only

Amount

Check No.

(See original)
METHOD OF OR ABSENCE OF ADVERTISING

(see 174 of the Revised Schedule)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to ... dealers.
   (b) And by notice posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notations on the certificate on the face of the voucher must be "(a)" or "(b)", depending on whether or not notices were posted.)
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with

5. Without advertising, it being impracticable to secure competition because of

   [Blank line]

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PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

DATE - December 31, 1944

U.S. to Government, that the articles marked with the above number were received under the contract number above or the procurements were approved.

To transfer of Swiss Francs 15,000.00

Receivd from L. J. Daymont

15,000.00

Accounting Classification (for completion by Administrative Office)

<table>
<thead>
<tr>
<th>Appropriation Title</th>
<th>Line No. or Post's Number</th>
<th>Appropriation Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance after payment</td>
<td>IV. P. P.</td>
<td>797,697.55</td>
</tr>
<tr>
<td>leaves net balance</td>
<td>P. 796,000.00</td>
<td>15,000.00</td>
</tr>
</tbody>
</table>

Check No. 15, 000.00 on December 31, 1944

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]
METHOD OF OR ABSENCE OF ADVERTISING
(See R.R. of the District Bank)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers.
   (b) And by notice posted in public places.
   (If notice were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "(a)(b)" or "2(b)", depending on whether or not notice were posted.)
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with 
5. Without advertising, it being impracticable to secure competition because of 

(Area space to detail the nature of the exigency or circumstances under which the absence of competition was impracticable under item 4)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or less formal agreement) Standard Form No. 1009—"Method should be used for describing the method of or absence of advertising and award of contract." (See General Regulations No. 81, Supplement No. 6, General Accounting Office, Aug. 29, 1929.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U.S. Location: Bern, Switzerland, December 29, 1944

The United States, To: Russell D. McClelland

Address: American Legation, Bern, Switzerland

Paid by: L. J. Daymont

The United States, December 29, 1944

| Project | Description of Contract or General Supply Schedule | Quantity | Unit Price | Amount
|---------|---------------------------------------------------|----------|------------|--------
|         | Bought herefrom combination list(s)                |          | Swiss Fr.  |        |
|         |                                                   |          | 800,000.00 |        |

Shipped from: To:

I certify that the above bill is correct and that the goods have been received and that the above bills have been examined and that the goods were in good order and condition at the time of delivery.

Accounting Classification: for completion by Administrator.

<table>
<thead>
<tr>
<th>Appropriation, Estimated, or Project Symbol</th>
<th>Appropriation Title</th>
<th>Limit of or Pay's Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance due Mr. McClelland after payment SF 596,000.50 - Certified Correct</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Allotted: Amount | Repurchases Authorized | COST ACCOUNT |

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Paid by: Russell D. McClelland

1944 Dec. 29

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers,
(b) And by notice posted in public places.
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with .................................................................
5. Without advertising, it being impracticable to assure competition because of .................................................................

( Here also in detail the nature of the exigency or convenience under which the assured or competition was interdicted under 1 and 2)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services rendered under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 100—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 61, Supplement No. 6, General Accounting Office, Aug. 20, 1930)

2-108
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

<table>
<thead>
<tr>
<th>Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Item(s) Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 16</td>
<td></td>
<td>To transfer of Swiss Francs 25,000.00 received from L. J. Daymont</td>
<td></td>
<td></td>
<td>25,000.00</td>
</tr>
</tbody>
</table>

U.S. Location (Department, bureau, or establishment)
Voucher prepared at Zürich, Switzerland, January 16, 1975
The United States, D. C.
To: Roswell D. McClelland,
Address: American Legion, Zürich, Switzerland.

Payment's Account No.

I certify that the amount has not been reduced, and that except as otherwise stated in the item(s) description, all articles, materials, and supplies furnished under this voucher were (in the United States and if manufactured, materials, etc., they were manufactured in the United States or in Switzerland) as stated in the item(s) description and that the services were performed as stated.

Payee: Roswell D. McClelland

Contract No. Reg. No. Date Issued/Received

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract number stated or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under circumstances stated in No. 3.

Accounting Classification

<table>
<thead>
<tr>
<th>Appropriation Title</th>
<th>Appropriation Class</th>
<th>Appropriation Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Balance due Mr. McClelland after previous payment: SF 25,000.00
plus payment: SF 25,000.00 Date SF 1,311,431.37
Certificate correct: L. J. Daymont.

Allotment symbol | Amount | Expenditure Authorized | Symbol | Amount |
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Valid by Check No. Payee

[Signatures and dates filled in]

[Inspection and approval notations filled in]

ACCOUNTING OFFICER

[Signatures and dates filled in]

[Inspection and approval notations filled in]
METHOD OF OR ABSENCE OF ADVERTISING
(See 1708 of the Revised Statutes)

1. After advertising in newspapers
2. After advertising by circular letters sent to dealers
3. By notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the face of the voucher must be "2(a)(4)" or "2(b)", depending on whether or not notices were posted.)
4. Without advertising, under an公开 the service which existed prior to the order and would not admit of the delay incident to advertising
5. Without advertising in accordance with

6. Without advertising, it being impracticable to secure competition because of

Note.—The above form, "Method of or Absence of Advertising" is to be used only when purchases are made or services secured under written authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1039—should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 81, Supplement No. 4, General Accounting Office, Aug. 20, 1930.)

4-17a
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U.S. Location

Voucher prepared at Bern, Switzerland, February 1, 1946

THE UNITED STATES, Dr.

To Roosell D. McElland,

Address Association, Location Bern, Switzerland,

Page's Account No.

No. and Date of Order | Date of Delivery or Service | Enter description, item number of contract or general supply schedule, and other information deemed necessary | Quantity | Unit Price | Amount
---|---|---|---|---|---
1046 | Feb 1 | To transfer of Swiss Francs 50,000.00 received today from L. J. Daymont | | | 50,000 00

Shipped from | Weight | Government Bill No. | Total
---|---|---|---

I certify that the items billed are correct and just; that payment therefor has not been resolved; and that except as otherwise noted all the articles, materials, and supplies billed under the contract or schedule, or as the case may be, in the United States, and that if manufactured, manufactured to specifications, materials, and supplies, have been produced to specifications, materials, and supplies, have been manufactured in the United States. The items billed are not for sale or otherwise available to the general public. The service, if any, was properly performed. The items were procured under the contract numbered , or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated.

Accounting Classification (for completion by Administrative Office)

Appropriation, Enlargement, or project symbol

Balance due Mr. McElland after present payment SP 1,863.82 - Certified Correct

Alemant symbol | Amount | Entenmance Escalated | COST ACCOUNT | OBJECT OF EXPENDITURE
---|---|---|---|---

Paid by | Check No. | Amount | Date | Remarks
---|---|---|---|---

APPROVED

(Approved only)

(Original)

(Paid only)

(Paid only)

Accepted by

(Originator only)

(Approved only)

(Paid only)

(Original)

(Approved only)

(Paid only)

(Original)

(Paid only)
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers:
   (a) After advertising by circular letters sent to ........................................................................ dealers;
   (b) And by notice posted in public places.

   (If notice were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "Not Issued" or "Issued", depending on whether or not notice were posted.)

2. Without advertising, under an agreement of the service which existed prior to the order and would not admit of the delay incident to advertising.

3. Without advertising, in accordance with ........................................................................

4. Without advertising, it being impracticable to secure competition because of ........................................................................

5. Without advertising, on or before a date that would have been rendered impossible under the requirements of the contract.

Note: The above form "Method of or Absence of Advertising" is to be used when purchases are made or services rendered under proper authority without written agreement in any form. In case of a written agreement (Formal contracts, proposals, and purchase orders), formal agreement) Standard Form No. 1020—Herewith should be sent for obtaining the method of or absence of advertising and award of contract. (See General Regulations No. 51, Supplement No. 9, General Accounting Office, Aug. 16, 1928.)
Voucher prepared at Bern, Switzerland, February 16, 1945.

The United States, Dn.

To: Roswell D. McClelland.

Address: American Embassy, Bern, Switzerland

 Poe's Account No.: ...

<table>
<thead>
<tr>
<th>No. of Order</th>
<th>Date of Delivery or Service</th>
<th>Water Description, Specification, and Other Information (including Schedule of Rates):</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19451</td>
<td>Feb 16</td>
<td>To transfer of Swiss Francs 12,000.00 received today from L. J. Daymont.</td>
<td></td>
<td>12,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Shipped from: ...

Weight: ...

Covernant No.: ...

I certify that the above bill is correct and that the payment hereof has been received and that except as otherwise noted below the articles, materials, and supplies furnished under this order were:

- Manufactured articles, materials, and supplies, have been manufactured in the United States, and if manufactured articles, materials, or supplies, have been manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured, as the case may be, in the United States and that no such local taxes were not included in the amounts billed.

- Payment was made to the Treasury in favor of payee, 12,000.00 on February 16, 1945.

- The above articles were received, packaged, and delivered in good condition.

- The prices charged are just and reasonable.

Accounting Classification (For completion by Administrative Office): ...

<table>
<thead>
<tr>
<th>Project Title</th>
<th>Indirect Costs/Indirect Costs</th>
<th>Agreement Amount</th>
<th>Appropriation Code</th>
<th>Appropriation Title</th>
<th>Appropriation Unit</th>
<th>Budget Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sw. Pres. 1,299,151.37</td>
<td>Certified correct</td>
<td>Roswell D. McClelland</td>
<td>...</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Paid by: Check No. ...

Amount: 12,000.00 on February 16, 1945.

- Treas. of United States in favor of payee, 12,000.00 on February 16, 1945.

- Roswell D. McClelland.

- Date of Payee: ...

- Amount: 12,000.00

- Date: February 16, 1945.
METHOD OF OR ABSENCE OF ADVERTISING
(See 3103 of the Revised Statute)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to ______________________________ dealers.

(b) And by notices posted in public places.

(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "3(a)(b)" or "3(a)", depending on whether or not notices were posted.)

3. Without advertising, under an exigency of the service which existed prior to the order and which would not admit of the delay incident to advertising.
4. Without advertising in accordance with ______________________________

5. Without advertising, it being impracticable to secure competition because of ______________________________

(Note: See 3200 for the nature of the exigency or circumstances under which the omission of advertising was impracticable under § 3.)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreements in any form. In case of written agreement (formal contract, proposal, and acceptance, or informal agreement) Standard Form No. 1039—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 3, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

Date: April 13, 1949

To: Howell D. McLeodland
Address: American Legation, Bern, Switzerland

Amount: $10,000.00

Shipped from: To transfer of Swiss Francs 10,000.00 received today from L. J. Daymon:

I certify that the above bill is correct and true, that payment thereof has not been received, and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No.

Date:

Signature:

ACCOUNTING CLASSIFICATION (For completion by Administrative Office)

Balance due Mr. McLeodland after present payment:

Appropriation title

Allotment expended

Cost account objects of expenditure

Approved for:

Signature:

Paid by Check No. dated for $ on Treasurer of the United States in favor of payee

Signature:

Title:

Certified correct:

Signature:

Title:
METHOD OF OR ABSENCE OF ADVERTISING
(Doc. 976 of the United Nations)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers (b) And by notices posted in public places.
   (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must
   be made. The notation on the certificate on the form of the voucher must be "2(a)(b)" or "2(b)", depending on whether or
   not notices were posted.)
3. Without advertising, under an agitation of the service which existed prior to the order and would not admit of the delay incident
   to advertising.
4. Without advertising in accordance with.
5. Without advertising, it being impracticable to secure competition because of.

[Signature]

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under
proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or
formal agreement) Schedule No. 100—Schedule should be used for abstracting the method of or absence of advertising and award
of contract. (See General Regulations No. 51, Supplement No. 1, General Accounting Office, Aug. 20, 1928.)

Rev. 1941
PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

U. S. LEGATION

Voucher prepared at Bern, Switzerland, April 13, 1946

THE UNITED STATES, Dr.

To

Norwell D. McClelland,

(Payee)

Address

American Legation, Bern, Switzerland.

Page's Account No.

No. 014488

<table>
<thead>
<tr>
<th>No. and Date of Order</th>
<th>Date of Delivery or Service</th>
<th>Description, Item Number or General Supply Schedule, and Other Information Demanded Attention</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1946</td>
<td>April 13</td>
<td>To transfer of Sv.Prs. 1,239,431.37 received today from L. J. Daymont:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Amount $1,239,431.37

Acct. No.

No. 004

Balance due Mr. McClelland after present payment: $11,411.11

Approved for $289,035.40

L. J. DAYMOND

Special Assistant

OFFICE CLERICAL OFFICER

GERMANY

Swiss Frs.

To

Norwell D. McClelland, Title

Account No

Rec'd

Date

NO. 005

 object of expense

ACCOUNTING CLASSIFICATION

<table>
<thead>
<tr>
<th>Appropriation title</th>
<th>Appropriation symbol</th>
<th>Account Symbol</th>
<th>Encumbrance Limitation</th>
<th>OBJECT OF EXPENDITURE</th>
</tr>
</thead>
</table>

Note: The voucher is for purchases and services other than personal. The amount is $1,239,431.37, paid to Norwell D. McClelland. The voucher is approved for $289,035.40 by L. J. Daymont, Special Assistant. The voucher is for the purchase of Sv.Prs. 1,239,431.37, received today from L. J. Daymont.
METHOD OF OR ABSENCE OF ADVERTISING

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to dealers,
    (b) And by notices posted in public places.
    (If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "Yes" or "No", depending on whether or not notices were posted.)
3. Without advertising, under an agency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with

5. Without advertising, it being impracticable to secure competition because of

---

Note—The above form "Method of or Absence of Advertising" is to be used when purchases are made of services secured under power of attorney without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance) of the Federal government Standard Form No. 50—Merch. should be used for recording the method of or absence of advertising and annex of contract. (See General Regulations No. 6, Supplement No. 6, General Accounting Office, Aug. 20, 1932.)
<table>
<thead>
<tr>
<th>DATE</th>
<th>RECEIPT</th>
<th>VOLUM NO.</th>
<th>EXPLANATION</th>
<th>APPROPRIATION OF FUND SYMBOL</th>
<th>RATE OF EXCHANGE</th>
<th>U.S. CURRENCY</th>
<th>FOREIGN CURRENCY</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 8</td>
<td>R-1</td>
<td></td>
<td>Received from G. F. Allen, Chief, Disbursing Officer, Treas., Dept., per telegram #2634, April 25, 1944, transfer of $10,000.00</td>
<td></td>
<td>$3,000.00</td>
<td>$3,000.00</td>
<td>$3,000.00</td>
<td></td>
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<tr>
<td>May 15</td>
<td>1</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>8,881.65</td>
<td>8,881.65</td>
<td>45,881.65</td>
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<tr>
<td>May 19</td>
<td>2</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>15,000.00</td>
<td>15,000.00</td>
<td>45,881.65</td>
</tr>
<tr>
<td>June 14</td>
<td>3</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>45,881.65</td>
</tr>
<tr>
<td>June 20</td>
<td>R-2</td>
<td></td>
<td>Received from War Refugee Board, per telegram #2944, June 10, 1944, transfer of $125,000.00</td>
<td></td>
<td></td>
<td>525,000.00</td>
<td>525,000.00</td>
<td>351,000.00</td>
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<tr>
<td>June 25</td>
<td>4</td>
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<td></td>
<td>200,000.00</td>
<td>200,000.00</td>
<td>351,000.00</td>
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<tr>
<td>June 29</td>
<td>5</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>351,000.00</td>
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<tr>
<td>June 29</td>
<td>6</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>75,000.00</td>
<td>75,000.00</td>
<td>351,000.00</td>
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<tr>
<td>July 5</td>
<td>7</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>100,000.00</td>
<td>100,000.00</td>
<td>351,000.00</td>
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<tr>
<td>July 19</td>
<td>8</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>15,000.00</td>
<td>15,000.00</td>
<td>351,000.00</td>
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<tr>
<td>Aug. 4</td>
<td>9</td>
<td></td>
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<td></td>
<td>15,000.00</td>
<td>15,000.00</td>
<td>351,000.00</td>
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<td>Aug. 9</td>
<td>10</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
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<td>106,000.00</td>
<td>106,000.00</td>
<td>351,000.00</td>
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<tr>
<td>Sept. 2</td>
<td>R-3</td>
<td></td>
<td>Received from War Refugee Board, per telegram #2998, August 22, 1944 (WEB 154): transfer of $125,000.00</td>
<td></td>
<td></td>
<td>525,000.00</td>
<td>525,000.00</td>
<td>256,061.00</td>
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<tr>
<td>Sept. 20</td>
<td>11</td>
<td></td>
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<td></td>
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<td>0.00</td>
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<td>Oct. 6</td>
<td>12</td>
<td></td>
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<td></td>
<td></td>
<td>104,000.00</td>
<td>104,000.00</td>
<td>256,061.00</td>
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<tr>
<td>Oct. 12</td>
<td>13</td>
<td></td>
<td>Paid to Roswell D. McClelland</td>
<td></td>
<td></td>
<td>55,000.00</td>
<td>55,000.00</td>
<td>256,061.00</td>
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<tr>
<td>Nov. 8</td>
<td>14</td>
<td></td>
<td>Received from G. F. Allen, Chief, Disbursing Officer, Treas., Dept., per telegram #2912, November 17, 1944: transfer of $100,000.00</td>
<td></td>
<td></td>
<td>489,015.47</td>
<td>489,015.47</td>
<td>789,057.55</td>
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<tr>
<td>Nov. 28</td>
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<td>Forward to Sheet #2</td>
<td></td>
<td></td>
<td>20,000.00</td>
<td>20,000.00</td>
<td>789,057.55</td>
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**Approved:**

La Verne James
SPECIAL DISBURSING OFFICER

(Handwritten note: 200676)
<table>
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<tr>
<th>Date</th>
<th>Receipt</th>
<th>Description</th>
<th>U.S. Currency Received</th>
<th>Foreign Currency Received</th>
<th>U.S. Currency Paid</th>
<th>Foreign Currency Paid</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov.29</td>
<td>R-5</td>
<td>Forma ried from Sheet #1</td>
<td>Sw.Fr. 1,541.089.80</td>
<td>Sw.Fr. 1,541.089.80</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Dec. 6</td>
<td>R-5</td>
<td>Received in cash for deposit from Rosswell D. McClelland</td>
<td>81,365.00</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Dec. 8</td>
<td>16</td>
<td>Paid to Rosswell D. McClelland</td>
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<tr>
<td>Dec. 9</td>
<td>17</td>
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<td>Jan. 5</td>
<td>R-6</td>
<td>Received from C. F. Allen, Chief Disbursing Officer, Trans. Dept.,</td>
<td>120,000.00</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Jan. 6</td>
<td>18</td>
<td>Paid to Rosswell D. McClelland</td>
<td>15,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Feb. 1</td>
<td>19</td>
<td>Paid to Rosswell D. McClelland</td>
<td>50,000.00</td>
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<td>Feb. 20</td>
<td>20</td>
<td>Paid to Rosswell D. McClelland</td>
<td>12,000.00</td>
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<tr>
<td>Apr. 12</td>
<td>21</td>
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<td>10,000.00</td>
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<tr>
<td>Apr. 12</td>
<td>22</td>
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<td>1,535,451.37</td>
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<tr>
<td>Totals</td>
<td></td>
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<td>2,335,835.02</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Recapitulation - Receipts

- Received from Chief Disbursing Officer, Treasury Department: 1,228,326.34
- Received from War Refugee Board: 1,049,561.06
- Received from Rosswell D. McClelland: 21,365.00

Total: 2,335,835.02

Recapitulation - Payments

- Cash receipt Vouchers 1-22 inclusive: 2,335,835.02

Certified true and correct:

[Signature]

Rosswell D. McClelland
Special Disbursing Officer, War Refugee Board

Certified correct by:

[Signature]

L. J. Daymont, Special Disbursing Officer