Account of Russell D. McClelland

Roswell D. McClelland, Berne, Switzerland

Summary of Account

(War Refugee Board Funds Only)

Receipts		Swiss Francs	Dollars
1944			
April 26	Voucher WRB-P-57	42,881.65	10,000.00
Nov. 24	" " P-368	428,816.47	100,000.00
1945			
Jan. 5	" " P-404	750,428.82	175,000.00
June 8	Transfer from Mann-London	39,258.45	9,155.07
Total Receipts		1,261,385.39	294,155.07
Total Expenditures on Behalf WRB (From Summary of Diebts.)		161,233.20	37,573.69
Transferred to H. Katzki		21,400.00	4,990.53
Net Returnable to WRB		1,078,863.19	251,590.85
Unaccounted for (assumed to be transmission costs)			24.95
Returned to WRB			251,565.90
Balance			-0-

Roswell D. McClelland, Berne, Switzerland

Summary of Account

(War Refugee Board Funds Only)

Receipts		Swiss Francs	Dollars
1944			
April 26	Voucher WRB-P-57	42,881.65	10,000.00
Nov. 24	" " P-368	428,816.47	100,000.00
1945			
Jan. 5	" " P-404	750,428.82	175,000.00
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Total Receipts		1,261,385.39	294,155.07
Total Expenditures on Behalf WRB (From Summary of Diebts.)		161,233.20	37,573.69
Transferred to H. Katzki		21,400.00	4,990.53
Net Returnable to WRB		1,078,863.19	251,590.85
Unaccounted for (assumed to be transmission costs)			24.95
Returned to WRB			251,565.90
Balance			-0-

Roswell D. Mc Clelland, Berne Switzerland

Summary of Disbursements

Receipts			Swiss Francs	Dollars
1944				
May 1 - Oct. 31	As detailed by R. D. Mc Clelland		733,935.50	
Nov. 1 - 1945				
May 31	As detailed by R. D. McClelland		543,263.98	
June 1				
Aug. 4	As detailed by R. D. Mc Clelland		52,261.80	
Total Disbursements			1,329,461.28	570,094.89
Less:				
1944				
Dec. 1	Repayment from World Jewish Congress		21,325.00	
2	Repayment from Dutch Jewish Coordinating Committee		50,000.00	
June 15	Contribution of J.D.C.		536,020.58	
Aug. 25	Contribution of J.D.C.	536,020.58		
	Less Exchange Commission ½%	2,680.08	533,340.50	
Various Transfers to H. Katski			21,400.00	
May	Reimbursement to R. D. McClelland		6,000.00	
Aug. 3	Proceeds of sale of equipment to R. D. Mc Clelland		253.00	
Total Not Chargeable to Account of R. D. Mc Clelland with WRB			1,168,339.08	
Net Total Expenditures on Behalf WRB			161,122.20	37,573.69

ROSWELL D. McCLELLAND, BERNE, SWITZERLAND

Details of Disbursements

MAY 1st through OCTOBER 31 st. 1944

***

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

		Swiss frs.
May	79.50	
June	145.35	
July	61.10	
August	8.40	
September	105.25	
October	96.20	
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*

May	375.00	
June	585.30	
July	733.70	
August	276.65	
September	160.10	
October	90.00	
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 organisations 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 WRB through the pouch.

Total this page 2,716.55

00056

Swiss Frs.

Amount carried over from preceding page 2,716.55

III. Special expenses for COURIER SERVICE to Hungary, Slovakia, Rumania, Germany, Northern Italy, Holland, Belgium and France.

Receipt No.	Date Paid	Paid to	Destination or area.		
1.	May 22	Jaeger of Franc-Tireur Partisans	Haute Savoie border region & points south & west	1,000.00	
2.	June 12	N. Schwalb Hechalus	Germany (Berlin), Hungary, Slovakia & Rumania	5,000.00	
3.	June 18	Manfredi Italian Liberation Committee	Northern Italy (between Swiss border & Milan)	2,000.00	
4.	July 18	Elion Belgian Resistance	Belgium (Brussels) and Holland	2,000.00	
5.	Sept. 20	Manfredi Italian Liberation Committee	Northern Italy	2,000.00	
			Total	12,000.00	12,000.00

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

Receipt No.	Date Paid	Organization paid to		
6.	May 15	Dr. Pollak-Daniels-Dutch Jewish Coordinating Committee (Refugees from Holland to Switzerland).	500.00	
7.	June 20	" " "	500.00	
8.	June 21	Karl Burkhardt - Freies Deutschland: Swiss-German border (Basel region)	500.00	
			1,500.00	1,500.00

Total this page 16,216.55

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Amount carried over from preceding page 16,216.55

IV. (Continued)

Receipt No.	Date Paid	Organisation paid to		
9.	July 10	K. Burkhardt - Freies Deutschland	500.00	
10.	July 31	Dr. Pollak-Daniels	600.00	
11.	Aug. 14	Karl Burkhardt - F.D.	1,000.00	
12.	Aug. 16	Stefan Eisenberg: Hungarian Student Org. in Zürich (wires for Palestine Certificates.	600.00	
13.	Aug. 29	Dr. Pollak-Daniels	500.00	
14.	Oct. 2	" " "	500.00	
15.	Oct. 9	Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border).	2,000.00	
16.	Oct. 30	" " "	2,000.00	
		Total	7,700.00	7,700.00

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

Receipt No.	Date Paid	Organisation & person paid to.		
17.	May 22	Jaeger of Franc-Tireur Partisans (see Receipt No. 1).	2,000.00	
18.	June 19	Dr. J. Weil of Ose for Kupfer of "Pharmacie Nouvelle," Geneva	2,036.95	
19.	Aug. 7	" " "	2,482.00	
20.	Oct. 7	Kupfer of "Pharmacie Nouvelle," Geneva for Hungarian refugees in Yugoslavia	4,000.00	
		Total	10,518.95	10,518.95

Total this page 34,435.50

BEST AVAILABLE COPY

00562

				Swiss Frs.
Amount carried over from preceding 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 cooperation in such programs.

Receipt No.	Date Paid	Organization & purpose		
21.	May 21	M. Ascerati-Spanish CUN (Comite d'Union National) for partisan groups operating in Pyrenees region.	5,000.00	
-- No receipt obtainable	June 12	L. Nicole - Correspondent for S/land of "Tass" & the "Pravda." Secure cooperation of Communist Press in S/land & use of their channels into occupied countries	2,000.00	
22.	Aug. 7	M. Ascerati - as above, with stress on relief to endangered Spanish refugees, rather than only to enlist partisan aid in passing Jewish refugees over the Pyrenees.	10,000.00	
23.	Aug. 12	Mr. Royall Tyler, for aid to French in Lyon region sought by Milice and Gestapo.	5,000.00	
		Total	22,000.00	22,000.00

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, "passeurs" at frontiers, etc. for persecuted and endangered persons, particularly Jewish, in Nazi occupied territory.

Receipt No.	Date Paid	Organization		
24.	June 24	Charles Guillon: relief & rescue activities of the Conseil National de la Resistance-France	200,000.00	200,000.00
		Total this page.....		256,435.50

				Swiss Frs.
Amount carried over from preceding page				256,435.50

VII. (Continued)

Receipt No.	Date Paid	Organization		
25.	June 30	Manfredi - Communist Party of Milan Liberation Committee & G. della Porta - "Gruppi di Difesa della Donna" for Northern Italy.	75,000.00	
26.	July 4	Noel Field- Unitarian Service Committee in France: for German political refugees	10,000.00	
27.	July 5	N. Schwalb - "Hechalus" (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Rumania.	100,000.00	
28.	July 20	Dr. Jean Kopecky - Czech Resistance Movement: for assistance to Jewish refugees in Slovakia.	42,500.00	
29.	Aug. 10	Nathan Schwalb - "Hechalus"	100,000.00	
30.	Oct. 3	" " "	100,000.00	
31.	Oct. 11	M. H. Gans - Dutch Jewish Coordination Committee: rescue and transportation of Dutch Jewish deportees from Bergen-Belsen.	50,000.00	
		Total	477,500.00	477,500.00
TOTAL, May 1st through October 31st, 1944			Swiss Frs.	733,935.50

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00056

RECORD OF EXPENDITURES FROM N.R.B. DISCRETIONARY FUNDS

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

Bern, Switzerland.

****

SECTION I.

Entertainment and contacts.		Swiss francs.
November 1944	259.20	
December "	147.60	
January 1945	106.50	
February "	126.00	
March "	99.10	
April "	205.00	
Total	943.40	943.40

SECTION II.

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

November 1944	124.85	
December "	83.10	
January 1945	163.30	
February "	166.55	
March "	112.30	
April "	551.55*	
Total	1,201.65	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

00058

Swiss francs

Amount carried over from preceding page 2,145.05

SECTION III.

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

Receipt No.	Date Paid	Receiving organization or individual		
1	Nov. 6/44	T. Della Porta, Socialist Delegate of Welfare Section Milan Liberation Committee; for investigation trip into northern Italy	1,500.00	
2	Dec. 1/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland" in Switzerland. Contribution for Nov. 1944	2,000.00	
3	Dec. 4/44	Dr. Polak-Daniels of the "Dutch Jewish Coordinating Committee," Geneva, for special "deportee-intelligence work."	1,500.00	
4	Dec.21/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Dec. 1944 (Receipt dated Jan. 3/45)...	2,000.00	
No receipt obtained	Jan.12/45	Monsignor P. Bernardini, Papal Nuncio in Bern, for Bruno Kiniger's trip to northern Italy	2,500.00	
5	Jan.14/45 (Receipt dated: Feb. 1/45)	Dr. Joseph Weil of the Union OSE, Geneva. Purchase of special medical supplies for persons imprisoned in northern Italy	4,000.00	
6	Jan.15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Jan. 1945..	2,000.00	
			15,500.00	15,500.00

TOTAL THIS PAGE 17,645.05

Amount carried over from preceding page 17,645.05

SECTION III. (continued)

Receipt. No.	Date Paid	Receiving organization or individual		
7	March 1/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Feb. 1945...	2,000.00	
8	March 5/45	M. H. Gans of "Dutch Jewish Coordinating Committee," Geneva	2,000.00	
9	March 31/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Start of purchasing program. Contribution for March 1945..	5,000.00	
10	April 15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for April '45...	5,000.00	
11	April 28/45	M. H. Gans of "Dutch Jewish Coordinating Committee," Geneva. Final contribution to bring card file up to date	3,000.00	
		Total	17,000.00	17,000.00
		TOTAL THIS PAGE		34,645.05

Amount carried over from preceding page 34,645.05

SECTION IV.

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

Receipt No.	Date Paid	Receiving organization or individual		
12	Dec. 2/44	Pharmacie Nouvelle (Kupfer) Geneva, for 250 special, double pharmaceutical & restorative parcels for the women's concentration camp at Ravensbruck, Germany.....	16,634.30	
13	Dec. 2/44	Hechalus (Nathan Schwalb-receipt signed by his assistant R. Fleischhaker) for Germany and Balkan countries	60,000.00	
14	Jan. 2/45	American Jewish Joint Distribution Committee (Saly Mayer). Paid to "Commission Mixte" of the IORC. Emergency food & clothing purchases in Bratislava & Vienna for Hungarian Jews in Austria	200,000.00	
15	Jan.17/45	R. Manfredi of the Milan Liberation Committee for relief action by the "Women's Defense Groups."	25,000.00	
16	Feb. 1/45	Hechalus (Nathan Schwalb) to cover relief & rescue operations carried on during the fall of 1944 in the Hungro-Rumanian border area	50,000.00	
17	May 14/45	Pastor Guido Rivoir (Waldensian Church in northern Italy) of Lugano to finance the upkeep of fugitives being hidden by this congregation	6,000.00	
		Total	357,634.30	357,634.30
		TOTAL THIS PAGE		392,279.35

				Swiss francs
Amount carried over from preceding page				392,279.35

SECTION V.

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

Receipt No.	Date Paid			
18	April 5, 1945	Cash	400.00	
19	" 8, 1945	"	1,000.00	
20	" 30, 1945	"	1,000.00	
		Total	2,400.00	2,400.00
	GRAND TOTAL EXPENDITURES NOV. 1st. 1944 THROUGH APRIL 30th. 1945			394,679.35

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EXPENDITURES 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 RDMcC of personal advance to WRB cash of April 12	6,000.00	
Paid to American Red Cross, Geneva for CHRISTINA foodstuffs: 54,756 kgs. (See my letter of May 2, 1945 to Board) Receipt No. 22	141,474.28	
Total	148,584.63	148,584.63
GRAND TOTAL EXPENDITURES NOVEMBER 1st. 1944 THROUGH MAY 31st. 1945.....		543,263.98

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

DISBURSEMENTS:		In Swiss francs	
June			
	Entertainment	67.00	
	Telephone (May), postage, taxis & misc.	59.50	
	Expenses of trip to Germany	55.00	
16	Cash advance to Herbert Katzki	1,000.00	
"	Herbert Katzki: telephone bill Consulate, Geneva	30.00	
	TOTAL	1,211.50	1,211.50
July			
	Entertainment	93.00	
	Telephone (June), postage, taxis & misc.	52.50	
	Office supplies & typewriter cleaned	30.45	
2	Cash advance to H. Katzki	2,000.00	
13	" " " " ..... (Held by me for H.K.)	15,000.00	
	RDMcC: Per Diem & Travel for June	1,382.98	
28	WRB-Bern cable bill for June (See voucher)	2,025.55	
	TOTAL	20,584.48	20,584.48
	TOTAL THIS PAGE		21,795.98

			Swiss francs
	Carried over from preceding page		21,795.98
DISBURSEMENTS (Continued)			
AUGUST			
	Telephone bill (July)	23.80	
2	To Saly Mayer of JDC as per previously arranged WRB contribution to expenses incidental to departure from Switzerland of 700 Bergen-Belsen refugees (mainly for clothing & shoes) See page 18 of WRB-Bern accounts submitted on May 30/45.	20,000.00	
3	WRB-Bern: cable bill for July	1,696.30	
3	RDMcC: Salary for July 1st. to Aug. 4 incl. (incl. FSPA & overtime) at $717.37 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 2½ days per month from April 26, 1944 to Aug. 4, 1945. 15 mths. - 37½ days (no leave having been taken in Jan.-Feb. 1945 as announced in Legation's 483 of Jan. 23, 1945) at $23.14 or S. frs. 99.23/day..	3,721.12	
	TOTAL	30,465.82	30,465.82
	TOTAL DISBURSED		52,261.80

Roswell D. Mc Clelland, Berne Switzerland

Summary of Disbursements

Receipts			Swiss Francs	Dollars
1944 May 1 - Oct. 31	As detailed by R. D. Mc Clelland		733,935.50	
Nov. 1 - 1945 May 31	As detailed by R. D. McClelland		543,263.98	
June 1 Aug. 4	As detailed by R. D. Mc Clelland		52,261.80	
Total Disbursements			1,329,461.28	570,094.89
Less:				
1944 Dec. 1	Repayment from World Jewish Congress		21,325.00	
2	Repayment from Dutch Jewish Coordinating Committee		50,000.00	
June 15	Contribution of J.D.C.		536,020.58	
Aug. 25	Contribution of J.D.C.	536,020.58		
	Less Exchange Commission ½%	2,680.08	533,340.50	
Various Transfers to H. Katski			21,400.00	
May	Reimbursement to R. D. McClelland		6,000.00	
Aug. 3	Proceeds of sale of equipment to R. D. Mc Clelland		253.00	
Total Not Chargeable to Account of R. D. Mc Clelland with WRB			1,168,339.08	
Net Total Expenditures on Behalf WRB			161,122.20	37,573.69

00572

ROWELL D. McCLELLAND, BERNE, SWITZERLAND

Details of Disbursements

MAY 1st through OCTOBER 31 st, 1944

***

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

		Swiss frs.
May	79.50	
June	145.35	
July	61.10	
August	8.40	
September	105.25	
October	96.20	
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*

May	375.00	
June	585.30	
July	733.70	
August	276.65	
September	160.10	
October	90.00	
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 organisations 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 WRB through the pouch.

Total this page 2,716.55

00573

Swiss Frs.

Amount carried over from preceding page 2,716.55

III. Special expenses for COURIER SERVICE to Hungary, Slovakia, Rumania, Germany, Northern Italy, Holland, Belgium and France.

Receipt No.	Date Paid	Paid to	Destination or area.		
1.	May 22	Jaeger of Franc-Tireur Partisans	Haute Savoie border region & points south & west	1,000.00	
2.	June 12	N. Schwalb Hechalus	Germany (Berlin), Hungary, Slovakia & Rumania	5,000.00	
3.	June 18	Manfredi Italian Liberation Committee	Northern Italy (between Swiss border & Milan)	2,000.00	
4.	July 18	Elion Belgian Resistance	Belgium (Brussels) and Holland	2,000.00	
5.	Sept. 20	Manfredi Italian Liberation Committee	Northern Italy	2,000.00	
			Total	12,000.00	12,000.00

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

Receipt No.	Date Paid	Organization paid to		
6.	May 15	Dr. Pollak-Daniels-Dutch Jewish Coordinating Committee (Refugees from Holland to Switzerland).	500.00	
7.	June 20	" " "	500.00	
8.	June 21	Karl Burkhardt - Freies Deutschland: Swiss-German border (Basel region)	500.00	
			1,500.00	1,500.00

Total this page 16,216.55

Amount carried over from preceding page 16,216.55

IV. (Continued)

Receipt No.	Date Paid	Organisation paid to		
9.	July 10	K. Burkhardt - Freies Deutschland	500.00	
10.	July 31	Dr. Pollak-Daniels	600.00	
11.	Aug. 14	Karl Burkhardt - F.D.	1,000.00	
12.	Aug. 16	Stefan Eisenberg: Hungarian Student Org. in Zürich (wires for Palestine Certificates.	600.00	
13.	Aug. 29	Dr. Pollak-Daniels	500.00	
14.	Oct. 2	" " "	500.00	
15.	Oct. 9	Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border).	2,000.00	
16.	Oct. 30	" " "	2,000.00	
		Total	7,700.00	7,700.00

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

Receipt No.	Date Paid	Organisation & person paid to.		
17.	May 22	Jaeger of Franc-Tireur Partisans (see Receipt No. 1).	2,000.00	
18.	June 19	Dr. J. Weil of Ose for Kupfer of "Pharmacie Nouvelle," Geneva	2,036.95	
19.	Aug. 7	" " "	2,482.00	
20.	Oct. 7	Kupfer of "Pharmacie Nouvelle," Geneva for Hungarian refugees in Yugoslavia	4,000.00	
		Total	10,518.95	10,518.95

Total this page 34,435.50

				Swiss Frs.
Amount carried over from preceding 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 cooperation in such programs.

Receipt No.	Date Paid	Organization & purpose		
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23.	Aug. 12	Mr. Royall Tyler, for aid to French in Lyon region sought by Milice and Gestapo.	5,000.00	
		Total	22,000.00	22,000.00

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, "passeurs" at frontiers, etc. for persecuted and endangered persons, particularly Jewish, in Nazi occupied territory.

Receipt No.	Date Paid	Organization		
24.	June 24	Charles Guillon: relief & rescue activities of the Conseil National de la Resistance-France	200,000.00	200,000.00
		Total this page.....		256,435.50

				Swiss Frs.
Amount carried over from preceding page				256,435.50

VII. (Continued)

Receipt No.	Date Paid	Organization		
25.	June 30	Manfredi - Communist Party of Milan Liberation Committee & G. della Porta - "Gruppi di Difesa della Donna" for Northern Italy.	75,000.00	
26.	July 4	Noel Field- Unitarian Service Committee in France: for German political refugees	10,000.00	
27.	July 5	N. Schwalb - "Hechalus" (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Rumania.	100,000.00	
28.	July 20	Dr. Jean Kopecky - Czech Resistance Movement: for assistance to Jewish refugees in Slovakia.	42,500.00	
29.	Aug. 10	Nathan Schwalb - "Hechalus"	100,000.00	
30.	Oct. 3	" " "	100,000.00	
31.	Oct. 11	M. H. Gans - Dutch Jewish Coordination Committee: rescue and transportation of Dutch Jewish deportees from Bergen-Belsen.	50,000.00	
		Total	477,500.00	477,500.00

TOTAL, May 1st through October 31st, 1944 Swiss Frs. 733,935.50

******

RECORD OF EXPENDITURES FROM W.R.B. DISCRETIONARY FUNDS

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

Bern, Switzerland.

****

SECTION I.

Entertainment and contacts.		Swiss francs.
November 1944	259.20	
December "	147.60	
January 1945	106.50	
February "	126.00	
March "	99.10	
April "	205.00	
Total	943.40	943.40

SECTION II.

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

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December "	83.10	
January 1945	163.30	
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March "	112.30	
April "	551.55*	
Total	1,201.65	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

Swiss francs

Amount carried over from preceding page 2,145.05

SECTION III.

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

Receipt No.	Date Paid	Receiving organization or individual		
1	Nov. 6/44	T. Della Porta, Socialist Delegate of Welfare Section Milan Liberation Committee; for investigation trip into northern Italy	1,500.00	
2	Dec. 1/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland" in Switzerland. Contribution for Nov. 1944	2,000.00	
3	Dec. 4/44	Dr. Polak-Daniels of the "Dutch Jewish Coordinating Committee," Geneva, for special "deportee-intelligence work."	1,500.00	
4	Dec.21/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Dec. 1944 (Receipt dated Jan. 3/45)...	2,000.00	
No receipt obtained	Jan.12/45	Monsignor P. Bernardini, Papal Nuncio in Berm, for Bruno Kiniger's trip to northern Italy	2,500.00	
5	Jan.14/45 (Receipt dated: Feb. 1/45)	Dr. Joseph Weil of the Union OSE, Geneva. Purchase of special medical supplies for persons imprisoned in northern Italy	4,000.00	
6	Jan.15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Jan. 1945..	2,000.00	
			15,500.00	15,500.00

TOTAL THIS PAGE 17,645.05

Amount carried over from preceding page 17,645.05

SECTION III. (continued)

Receipt. No.	Date Paid	Receiving organization or individual		
7	March 1/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Feb. 1945...	2,000.00	
8	March 5/45	M. H. Gans of "Dutch Jewish Coordinating Committee," Geneva	2,000.00	
9	March 31/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Start of purchasing program. Contribution for March 1945..	5,000.00	
10	April 15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for April '45...	5,000.00	
11	April 28/45	M. H. Gans of "Dutch Jewish Coordinating Committee," Geneva. Final contribution to bring card file up to date	3,000.00	
		Total	17,000.00	17,000.00

TOTAL THIS PAGE 34,645.05

Amount carried over from preceding page 34,645.05

SECTION IV.

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

Receipt No.	Date Paid	Receiving organization or individual		
12	Dec. 2/44	Pharmacie Nouvelle (Kupfer) Geneva, for 250 special, double pharmaceutical & restorative parcels for the women's concentration camp at Ravensbruck, Germany.....	16,634.30	
13	Dec. 2/44	Hechalus (Nathan Schwalb-receipt signed by his assistant R. Fleischhaker) for Germany and Balkan countries	60,000.00	
14	Jan. 2/45	American Jewish Joint Distribution Committee (Saly Mayer). Paid to "Commission Mixte" of the ICRC. Emergency food & clothing purchases in Bratislava & Vienna for Hungarian Jews in Austria	200,000.00	
15	Jan.17/45	R. Manfredi of the Milan Liberation Committee for relief action by the "Women's Defense Groups."	25,000.00	
16	Feb. 1/45	Hechalus (Nathan Schwalb) to cover relief & rescue operations carried on during the fall of 1944 in the Hungro-Rumanian border area	50,000.00	
17	May 14/45	Pastor Guido Rivoir (Valdensian Church in northern Italy) of Lugano to finance the upkeep of fugitives being hidden by this congregation	6,000.00	
		Total	357,634.30	357,634.30
		TOTAL THIS PAGE		392,279.35

				Swiss francs
Amount carried over from preceding page				392,279.35

SECTION V.

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

Receipt No.	Date Paid			
18	April 5, 1945	Cash	400.00	
19	" 8, 1945	"	1,000.00	
20	" 30, 1945	"	1,000.00	
		Total	2,400.00	2,400.00
	GRAND TOTAL EXPENDITURES NOV. 1st. 1944 THROUGH APRIL 30th. 1945			394,679.35

****

EXPENDITURES 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 RDMoC of personal advance to WRB cash of April 12	6,000.00	
Paid to American Red Cross, Geneva for CHRISTINA foodstuffs: 54,756 kgs. (See my letter of May 2, 1945 to Board) Receipt No. 22	141,474.28	
Total	148,584.63	148,584.63
GRAND TOTAL EXPENDITURES NOVEMBER 1st. 1944 THROUGH MAY 31st. 1945.....		543,263.98

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

	DISBURSEMENTS:		In Swiss francs
	June		
	Entertainment	67.00	
	Telephone (May), postage, taxis & misc.	59.50	
	Expenses of trip to Germany	55.00	
16	Cash advance to Herbert Katzki	1,000.00	
"	Herbert Katzki: telephone bill Consulate, Geneva	30.00	
	TOTAL	1,211.50	1,211.50
	July		
	Entertainment	93.00	
	Telephone (June), postage, taxis & misc.	52.50	
	Office supplies & typewriter cleaned	30.45	
2	Cash advance to H. Katzki	2,000.00	
13	" " " " ..... (Held by me for H.K.)	15,000.00	
	RDMcC: Per Diem & Travel for June	1,382.98	
28	WRB-Bern cable bill for June (See voucher)	2,025.55	
	TOTAL	20,584.48	20,584.48
	TOTAL THIS PAGE		21,795.98

			Swiss francs
	Carried over from preceding page		21,795.98
DEBURSEMENTS (Continued)			
AUGUST			
	Telephone bill (July)	23.80	
2	To Saly Mayer of JDC as per previously arranged WRB contribution to expenses incidental to departure from Switzerland of 700 Bergen-Belsen refugees (mainly for clothing & shoes) See page 18 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. 4 incl. (incl. FSPA & overtime) at $717.37 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 2½ days per month from April 26, 1944 to Aug. 4, 1945. 15 mths. - 37½ days (no leave having been taken in Jan.-Feb. 1945 as announced in Legation's 483 of Jan. 23, 1945) at $23.14 or S. frs. 99.23/day..	3,721.12	
	TOTAL	30,465.82	30,465.82
	TOTAL DISBURSED		52,261.80

THE WASHINGTON LOAN AND TRUST COMPANY
WASHINGTON, D. C., U. S. A.

FOREIGN DEPARTMENT

2

No. 128593

August 13 19 45

TO David White, Adm. Officer, War Refugee Board
Treasury Department, Washington, D. C.

AT REQUEST AND FOR ACCOUNT OF Proceeds of Swiss Francs 1,079,063.10 .19

AMOUNT $ 251,565.90

OUR INSTRUCTIONS RECEIVED FROM:

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

WE ENCLOSE HEREWITH 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.

THEIR No.

00058

LEGATION OF THE
UNITED STATES OF AMERICA

AIR MAIL

[redacted]

Bern, Switzerland
August 4, 1945.

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
Roswell D. McClelland

Enclosure

David White, Esquire
Administrative Officer
War Refugee Board,
Washington, D. C.

DECLASSIFIED
State Dept. Letter, 1-11-77
By R. H. Parks Date SEP 27 1972

War Refugee Board
American Legation
Bern, Switzerland,

[redacted]

(1)

DISCRETIONARY FUNDS

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

DISBURSEMENTS:

		In Swiss francs	
June			
	Entertainment	67.00	
	Telephone (May), postage, taxis & misc.	59.50	
	Expenses of trip to Germany	55.00	
16	Cash advance to Herbert Katzki	1,000.00	
"	Herbert Katzki: telephone bill Consulate, Geneva	30.00	
	TOTAL	1,211.50	1,211.50
July			
	Entertainment	93.00	
	Telephone (June), postage, taxis & misc.	52.50	
	Office supplies & typewriter cleaned	30.45	
2	Cash advance to H. Katzki	2,000.00	
13	" " " "	15,000.00	
	(Held by me for H.K.)		
17	RDMcC: Per Diem & Travel for June	1,382.98	
28	WRB-Bern cable bill for June (See voucher)	2,025.55	
	TOTAL	20,584.48	20,584.48
	TOTAL THIS PAGE		21,795.98

DECLASSIFIED
State Dept. Letter, 1-11-72
By R. H. Parks Date SEP 27 1972

		Swiss francs
Carried over from preceding page		21,795.98

DISBURSEMENTS (continued)

AUGUST

	Telephone bill (July)	23.80	
2	To Saly Mayer of JDC as per previously arranged WRB contribution to expenses incidental to departure from Switzerland of 700 Bergen-Belsen refugees (mainly for clothing & shoes) See page 18 of WRB-Bern accounts submitted on May 30/45.	20,000.00	
3	WRB-Bern: cable bill for July	1,696.30	
3	RDMcC: Salary for July 1st. to Aug. 4 incl. (incl. FSPA & overtime) at $717.37 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 2½ days per month from April 26, 1944 to Aug. 4, 1945. 15 mths. - 37½ days (no leave having been taken in Jan.-Feb. 1945 as announced in Legation's 483 of Jan. 23, 1945) at $23.14 or S. frs. 99.23/day	3,721.12	
	TOTAL	30,465.82	30,465.82
	TOTAL DISBURSED		52,261.80

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

June	1	Cash in hand		3,656.45
"	"	Balance in "Banque Populaire Suisse," Bern		1,087,957.09
"	8	From James Mann: WRB-London Discretionary funds		39,258.45
Aug.	3	From RDMcC: sale of following WRB-Bern inventory items:		
		Hermes portable typewriter	$40.-	171.52
		Desk Lamp	$ 7.-	30.02
		Heater	$12.-	51.46
		TOTAL RECEIVED (S. frs.)		1,131,124.99

Rdmc.

BALANCE	Swiss francs.
Total disbursed: June 1,1945 - August 4, 1945	52,261.80
Cash in hand as of August 4, 1945	6,647.65
Balance in "Banque Populaire Suisse" as of August 4, 1945	1,072,215.54
TOTAL	1,131,124.99

Total amounts received (page 2) 1,131,124.99

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

Cash in hand	6,647.65
Balance in Bank	1,072,215.54
	1,078,863.19 Swiss francs.

Bern, Switzerland
August 4, 1945.

Roswell D. McClelland

Roswell D. McClelland
Special Representative
of the War Refugee Board.

RDMcC:rm

LEGATION OF THE
UNITED STATES OF AMERICA

AIR MAIL

[redacted]

Bern, July 26, 1945.

Dear Mr. White:

8-7-45
To Genl.
Acctg. Office
dw

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,

Roswell D. McClelland

Enclosures: 3 signed vouchers

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

DECLASSIFIED
State Dept. Letter, 1-11-73
By R. H. Parks Date SEP 27 1972

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 - $285,000. 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:hmd

00059

Standard Form No. 1034a—Rev.
Form approved by
Comptroller General, U. S.
May 28, 1938
(Amended August 14, 1941)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. .....
Bu. Vou. No. .....

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. .....
(Department, bureau, or establishment)
Voucher prepared at .....
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland
(Payee)
Address War Refugee Board Bern, Switzerland
Payee's Account No. .....

PAID BY
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	Unit Price Cost	Unit Price Per	Amount Dollars	Amount Cts.
		Brought forward from continuation sheet(s)					
	5/8/44	Received of G. F. Allen, Ten Thousand Dollars made available to me through L. J. Daymont, Disbursing Clerk, Bern, Switzerland				42,881 Swiss Francs	65
					Total	Swiss Francs 42,881	65

Shipped from ..... to ..... Weight ..... Government B/L No. .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

42,881.65 Swiss Francs

MEMORANDUM

$10,000.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount

Allotment symbol	Amount	Obligations liquidated	Cost Account Symbol	Cost Account Amount	Objective Classification Symbol	Objective Classification Amount

Paid by { Check No. ..... dated ....., 19...., for $..... } on Treasurer of the United States in favor of payee named above.
{ Cash, $ 42,881.65 Swiss Francs May 8, 1944 } Payee .....
$ 10,000.00
(Sign original only)

Per .....
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

16—22900a

00059

METHOD OF OR ABSENCE OF ADVERTISING

(Section 3709 of the Revised Statutes)

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(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 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 exigency or circumstances under which the securing of competition was impracticable under 3 and 4)

NOV 5 PM 06

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. 1036—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.)

16—22900-1

Standard Form No. 1034a—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1939
(Amended August 14, 1941)

PUBLIC VO ER FOR PURCHASES AND SERVICES OTHER N PERSONAL

D. O. Vou. No. .....
Sa. Vou. No. .....

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By.....

U. S. .....
(Department, bureau, or establishment)

Voucher prepared at .....
(Give place and date)

THE UNITED STATES, Dr.,

To .. Roswell D. McClelland.....
(Payee)

Address ..War..Refugee..Board,..Bern,..Switzerland.....

Payee's Account No. .....

PAID BY
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cts.
		Brought forward from continuation sheet(s)					
	11/28/44	Received of G. F. Allen, One Hundred Thousand Dollars made available to me through L. J. Daymont, Disbursing Officer, Bern, Switzerland				Swiss Francs 428,816	47
					Total	Swiss Francs 428,816	47

Shipped from ..... to ..... Weight ..... Government B/L No. .....

(Payee must NOT use this space)

Differences .....

Account verified; correct for.....

(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

MEMORANDUM

428,816.47 Swiss Francs
$ 100,000.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECTIVE CLASSIFICATION Symbol	OBJECTIVE CLASSIFICATION Amount

Paid by { Check No. ..... dated ....., 19...., for $..... } on Treasurer of the United States in favor of payee named above.
{ Cash, $ 428,816.47 Swiss Francs Nov. 28 19 44 Payee..... }
(See original only)
$ 100,000.00

* When a voucher is signed by a corporation, a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, President," or "President," or the same and "Treasurer." If the ability to certify and authority to approve are granted to one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $....." and over his official title.

16—22900a

Per .....

Title .....

METHOD OF OR ABSENCE OF ADVERTISING

(Section 3709 of the Revised Statutes)

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(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 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 exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

16—22900-1

Standard Form No. 1034a—Rev.
Form approved by
Comptroller General, U. S.
May 28, 1938
(Amended August 18, 1941)

PUBLIC VO' 'ER FOR PURCHASES AND SERVICES OTHER 'T' 'N PERSONAL

D. O. Vou. No. .....
Bg. Vou. No. .....

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By.....

U. S. .....
(Department, bureau, or establishment)
Voucher prepared at .....
(Give place and date)
THE UNITED STATES, Dr.,
To .. Roswell D. McClelland
(Payee)
Address War Refugee Board, Bern, Switzerland
Payee's Account No. .....

PAID BY
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cts.
		Brought forward from continuation sheet(s)					
	1/5/45	Received of G. F. Allen, One Hundred Seventy Five Thousand Dollars made available to me through L. J. Daymont, Disbursing Officer, Bern, Switzerland.				750,428	82
						Swiss Francs	
					Total	Swiss Francs 750,428	82

Shipped from ..... to ..... Weight ..... Government B/L No. .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

MEMORANDUM

750,428.82 Swiss Francs

$175,000.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECTIVE CLASSIFICATION Symbol	OBJECTIVE CLASSIFICATION Amount

Paid by { Check No. ..... dated ....., 19...., for $..... } on Treasurer of the United States in favor of payee named above.
{ Cash, $750,428.82 Swiss Francs Jan. 5, 1945. Payee ..... (Sign original only)

$175,000.00

* When a voucher is signed by an officer of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the authorizing officer will sign in the blank space below "Approved for $.....", and give his official title.

16—22900a

Per .....
Title .....

METHOD OF OR ABSENCE OF ADVERTISING

(Section 3709 of the Revised Statutes)

1. After advertising in newspapers.

2. (a) After advertising by circular letters sent to ..... dealers.

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(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.)

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 .....

.....

.....

.....

.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

16—22900-1

1945 JUL 12

- C O P Y -

[redacted]

Bern, May 30th. 1945.

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" WRB 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 sorely 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 WRB 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.

DECLASSIFIED
State Dept. Letter, 1-11-72
By R. H. Parks Date SEP 27 1972

As regards relief and rescue operations in Germany financed from the Board 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 same 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 Valdensian 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 Valdensians 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.

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During the first six months of the War Refugee Board's life in Switzerland some 733,935.50 Swiss francs - roughly $180,000 - 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 1944, 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 300,000 Board parcels shipped to Sweden and Switzerland-and representing considerable monetary value - for deportees and civil detainees in German-controlled areas 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.

RECORD OF EXPENDITURES FROM W.R.B. DISCRETIONARY FUNDS

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

Bern, Switzerland.

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SECTION I.

Entertainment and contacts.		Swiss francs.
November 1944	259.20	
December "	147.60	
January 1945	106.50	
February "	126.00	
March "	99.10	
April "	205.00	
Total	943.40	943.40

SECTION II.

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

November 1944	124.85	
December "	83.10	
January 1945	163.30	
February "	166.55	
March "	112.30	
April "	551.55*	
Total	1,201.65	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, 1-11-72
By R. H. Parks Date SEP 27 1972

Swiss francs

Amount carried over from preceding page 2,145.05

SECTION III.

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

Receipt No.	Date Paid	Receiving organization or individual		
1	Nov. 6/44	T. Della Porta, Socialist Delegate of Welfare Section Milan Liberation Committee; for investigation trip into northern Italy	1,500.00	
2	Dec. 1/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland" in Switzerland. Contribution for Nov. 1944	2,000.00	
3	Dec. 4/44	Dr. Polak-Daniels of the "Dutch Jewish Coordinating Committee," Geneva, for special "deportee-intelligence work."	1,500.00	
4	Dec. 21/44	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Dec. 1944 (Receipt dated Jan. 3/45)..	2,000.00	
No receipt obtained	Jan. 12/45	Monsignor P. Bernardini, Papal Nuncio in Bern, for Bruno Kiniger's trip to northern Italy	2,500.00	
5	Jan. 14/45 (Receipt dated: Feb. 1/45)	Dr. Joesph Weil of the Union OSE, Geneva. Purchase of special medical supplies for persons imprisoned in northern Italy	4,000.00	
6	Jan. 15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Jan. 1945..	2,000.00	
			15,500.00	15,500.00

TOTAL THIS PAGE 17,645.05

Amount carried over from preceding page 17,645.05

SECTION III. (continued)

Receipt. No.	Date Paid	Receiving organization or individual		
7	March 1/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for Feb. 1945....	2,000.00	
8	March 5/45	M.H. Gans of "Dutch Jewish Coordinating Committee," Geneva	2,000.00	
9	March 31/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Start of purchasing program. Contribution for March 1945..	5,000.00	
10	April 15/45	Karl "Burkhardt" (Bergmann) of "Freies Deutschland." Contribution for April '45...	5,000.00	
11	April 28/45	M. H. Gans of "Dutch Jewish Coordinating Committee," Geneva. Final contribution to bring card file up to date	3,000.00	
		Total	17,000.00	17,000.00

TOTAL THIS PAGE 34,645.05

(cont.)

DETAILS CONCERNING EXPENDITURES IN SECTION III.

The "minor" contributions recorded in Section III of my accounts (receipts numbers 1 through 11) represent in the main, with one special exception, further grants to organizations which had received WRB 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 Gries near Bolzano which, after the closing of the ill-famed camp at Fossoli di Carpi near Modena, had become the deportation center for Jews and political prisoners. From here arrestees 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 "Mutti 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 Intergovernmental Committee on Refugees of Rome was in Switzerland, to intimidate the Neo-Fascist police and obtain concessions for if 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 dissociated 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

in them and the like.

Kiniger was also 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 Tamburini and Buffarini, 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 Gries 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. Buffarini 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 Weill 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 "Freies Deutschland" (Receipts numbers 2,4,6,7,9,10) committee in Switzerland or to Dr. Polak-Daniels or M. H. Gans of the "Dutch Jewish coordinating Committee" in Geneva (Receipts numbers 3,8,11.) 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 "Freies Deutschland" was for three types of work:

1) maintenance 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 false papers and minor bribes, and 3) the operation of an intelligence service concerning the concentration camps, mainly Dachau, Oranienburg, Buchenwald and Mauthausen. Point 1) also involved the sending of compact medico-food parcels of the type shipped to San Vittore 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 less and less value in Germany. On the other hand small, much sought after, easily negotiable objects such as pocket knives, razor blades and holders, cigarette lighters, cheap Swiss watches, wallets, aspirine 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 compliance of a sterling Swiss customs' guard) by the Freies Deutschland oddly enough served to save the lives of a good many people.

The Intelligence 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 WRB 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 so important a role in the satisfactory bringing of relief to these men and women.

Our last contribution of 5,000 francs to the "Freies 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 excesses 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 18th. and May 5th. all sorts of escapees 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 practially all the Jewish deportees from the Netherlands, both of Dutch and of other nationalities. Their excellent efforts in this direction, for personality 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-Daniels 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 WRB contribution was of the greatest value to them to keep this excellent work going.

Swiss francs

Amount carried over from page (6) 34,645.05

SECTION IV.

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

Receipt No.	Date Paid	Receiving organization or individual		
12	Dec. 2/44	Pharmacie Nouvelle (Kupfer) Geneva, for 250 special, double pharmaceutical & restorative parcels for the women's concentration camp at Ravensbrück, Germany	16,634.30	
13	Dec. 2/44	Hechaluz (Nathan Schwalb - receipt signed by his assistant R. Fleischhaker) for Germany and Balkan countries	60,000.00	
14	Jan. 2/45	American Jewish Joint Distribution Committee (Saly Mayer). Paid to "Commission Mixte" of the ICRC. Emergency food & clothing purchases in Bratislava & Vienna for Hungarian Jews in Austria	200,000.00	
15	Jan. 17/45	R. Manfredi of the Milan Liberation Committee for relief action by the "Women's Defense Groups."	25,000.00	
16	Feb. 1/45	Hechaluz (Nathan Schwalb) to cover relief & rescue operations carried on during the fall of 1944 in the Hungro-Rumanian border area	50,000.00	
17	May 14/45	Pastor Guido Rivoir (Valdensian Church in northern Italy) of Lugano to finance the upkeep of fugitives being hidden by this congregation	6,000.00	
		Total	357,634.30	357,634.30
		TOTAL THIS PAGE		392,279.35

Receipts No's 13 & 16 - Page (11), cover two grants made to the Hechaluz, 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 three contributions of 100,000 francs each were made to the Hechaluz. This further financial assistance, of 60,000 frs. on December 2, 1944 and of 50,000 frs. on February 1, 1945, constituted a continuation of Board support for Hechaluz work in those areas where this organization was still able to render effective service. The first grant of 60,000 was split up as follows: 30,000 frs. to Budapest, 10,000 frs. to Prague, 10,000 frs. to Bratislava, and 10,000 frs. to Berlin. It was primarily used by Nathan Schwalb's correspondents in these 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 18th. Permission for their entry had already been obtained from the Swiss police.

The WRB grant of 50,000 frs. 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 if not 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 Rumanian Lei had been advanced for rescue operations in the Arad-Timisoara area where the Hechaluz had relay points. At them Jewish refugees from Hungary being passed over into Rumania 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.

Receipt No. 14 - Page (11) - January 2, 1945. This contribution of 200,000 francs was made to Saly Mayer of the "Joint" partly to lighten the very heavy financial burden which the J.D.C. 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 Saly Mayer to use other funds in Vienna and Bratislava. During January and February of this year the Jews in the Vienna area

(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 Ebner, the head of the Gestapo in Vienna. Ebner was of Austrian origin and displayed a definite willingness to cooperate in this question of assistance for Jewish deportees. The situation there was further improved by the presence of an active and capable ICRC delegate, Dr. Tudicum, who had established "cordial" relations with Ebner and whom the latter was quite ready to allow to supervize the distribution of such relief supplies. Ebner 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. Löwenherz, 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 WRB 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, cartidges or gasoline at very high prices. I know, 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.

Receipt No. 17 - Page (11) - May 14, 1945.
As described toward the bottom of page (2) of my covering letter this last Board contribution went to Pastor Guido Rivoir, a minister of the "Valdensian" Protestant Church, located in Lugano. Pastor Rivoir's church has a number of hardy 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 centimes 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 Rivoir 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 Ribet, commander of the partisan troups for the Lombard region, and including Mr. Georges Peyronel, charged with the "epuration" of the Milan police "Questura," and Pastor Tron (of the Valdensian 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 this aid given, having had their homes burned by the Germans."

	Swiss francs
Amount carried over from page (11)	392,279.35

SECTION V.

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

Receipt No.	Date Paid			
18	April 5, 1945	Cash	400.00	
19	" 8, 1945	"	1,000.00	
20	" 30, 1945	"	1,000.00	
		Total	2,400.00	2,400.00
	GRAND TOTAL EXPENDITURES NOV. 1st. 1944 THROUGH APRIL 30th. 1945			394,679.35

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EXPENDITURES 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 RDMcC of personal advance to WRB cash of April 12	6,000.00	
Paid to American Red Cross, Geneva for CHRISTINA foodstuffs: 54,756 kgs. (See my letter of May 2, 1945 to Board) Receipt No. 22	141,474.28	
Total	148,584.63	148,584.63
GRAND TOTAL EXPENDITURES NOVEMBER 1st. 1944 THROUGH MAY 31st. 1945		543,263.98

W.R.B. DISCRETIONARY FUNDS; AMOUNTS RECEIVED, NOVEMBER 1st. 1944 THROUGH APRIL 30th, 1945.

DATE	SOURCE	SWISS FRANCS
Oct. 31, 1944	Cash in hand	2,446.15
" " "	Balance in bank	375,861.08
Nov. 24, 1944	Received from WRB Washington as per Dept.'s wire No. 3923, WRB's 279, November 18, 1944. The equivalent of 100,000 Dollars	428,816.47
Dec. 1st.1944	Received from Gerhart Riegner of World Jewish Congress in reimbursement of ½ Swiss franc equivalent of 10,000 Dollar WRB contribution to Czech Resistance Movement made from WRB 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, WRB giving ½ and the WJC the other; Czechs, however, could only handle equivalent of 10,000 Dollars, of which Riegner insisted on paying approximately half.	21,325.00
Dec. 2nd. 1944	Received from M. H. Gans of "Dutch Jewish Coordinating Committee" of Geneva, since WRB 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 & 12-13 of previous accounting report).	50,000.00
	TOTAL THIS PAGE	878,448.70

		Swiss francs
	Carried over from previous page	878,448.70
DATE	SOURCE	
Jan. 5th. 1945	Received from WRB, Washington as per Dept.'s 4386 (from Allen to Daymont, Disbursing Officer at Legation, Bern), Dec. 29/44, and Dept.'s 4400, WRB's 348, Dec. 30/44. The equivalent of 175,000 Dollars	750,428.82
April 12, 1945	Cash advance from personal funds in order to make quick payment	6,000.00
	GRAND TOTAL FUNDS RECEIVED NOV. 1/44 THROUGH APRIL 30/45.	1,634,877.52

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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	766.80
c)	Balance in bank (Banque Populaire Suisse, Bern, RDMcC U.S. Government Depositary 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 39,258.45 transferred from a small WRB account which he had left in London. I have deposited this sum to my U.S. Government Depositary 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. Saly Mayer 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. Mayer 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 like. 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 WRB 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. McClelland

Roswell D. McClelland
Special Representative of the
War Refugee 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.

RDMcC.

RECORD OF EXPENDITURES FROM W.R.B. DISCRETIONARY FUNDS

MAY 1st. through OCTOBER 31st.

1944

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

		Swiss Frs.
May	79.50	
June	145.35	
July	61.10	
August	8.40	
September	105.25	
October	96.20	
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*

May	375.00	
June	585.30	
July	733.70	
August	276.65	
September	160.10	
October	90.00	
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 WRB through the pouch.

Total this page 2,716.55

Swiss Frs.

Amount carried over from preceding page 2,716.55

III. Special expenses for COURIER SERVICE to Hungary, Slovakia, Rumania, Germany, Northern Italy, Holland, Belgium and France.

Receipt No.	Date Paid	Paid to	Destination or area.		
1.	May 22	Jaeger of Franc-Tireur Partisans	Haute Savoie border region & points south & west	1,000.00	
2.	June 12	N. Schwalb Hechaluz	Germany (Berlin), Hungary, Slovakia & Rumania	5,000.00	
3.	June 18	Manfredi Italian Liberation Committee	Northern Italy (between Swiss border & Milan).	2,000.00	
4.	July 18	Elion Belgian Resistance	Belgium (Brussels) and Holland.	2,000.00	
5.	Sept. 20	Manfredi Italian Liberation Committee	Northern Italy	2,000.00	
			Total	12,000.00	12,000.00

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

Receipt No.	Date Paid	Organization paid to		
6.	May 15	Dr. Pollak-Daniels - Dutch Jewish Coordinating Committee (Refugees from Holland to Switzerland).	500.00	
7.	June 20	" " "	500.00	
8.	June 21	Karl Burkhardt - Freies Deutschland: Swiss-German border (Basel region)	500.00	
			1,500.00	1,500.00

Total this page 16,216.55

Amount carried over from preceding page 16,216.55

IV. (Continued)

Receipt No.	Date Paid	Organization paid to		
9.	July 10	K. Burkhardt - Freies Deutschland	500.00	
10.	July 31	Dr. Pollak-Daniels	600.00	
11.	Aug. 14	Karl Burkhardt - F.D.	1,000.00	
12.	Aug. 16	Stefan Eisenberg: Hungarian Student Org. in Zurich (wires for Palestine Certificates).	600.00	
13.	Aug. 29	Dr. Pollak-Daniels	500.00	
14.	Oct. 2	" " "	500.00	
15.	Oct. 9	Karl Burkhardt (Plus additional relief for persons in hiding waiting to cross border).	2,000.00	
16.	Oct. 30	" " "	2,000.00	
		Total	7,700.00	7,700.00

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

Receipt No.	Date Paid	Organization & person paid to.		
17.	May 22	Jaeger of Franc-Tireur Partisans (see Receipt No. 1).	2,000.00	
18.	June 19	Dr. J. Weil of Ose for Kupfer of "Pharmacie Nouvelle," Geneva	2,036.95	
19.	Aug. 7	" " "	2,482.00	
20.	Oct. 7	Kupfer of "Pharmacie Nouvelle," Geneva for Hungarian refugees in Yugoslavia	4,000.00	
		Total	10,518.95	10,518.95

Total this page 34,435.50

				Swiss Frs.
Amount carried over from preceding 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 cooperation in such programs.

Receipt No.	Date Paid	Organization & purpose		
21.	May 21	M. Ascerati- Spanish CUN (Comite d'Union National) for partisan groups operating in Pyrenees region.	5,000.00	
- No receipt obtainable	June 12	L. Nicole - Correspondent for S/land of "Tass" & the "Pravda." Secure cooperation of Communist Press in S/land & use of their channels into occupied countries.	2,000.00	
22.	Aug. 7	M. Ascerati - as above, with stress on relief to endangered Spanish refugees, rather than only to enlist partisan aid in passing Jewish refugees over the Pyrenees.	10,000.00	
23.	Aug. 12	Mr. Royall Tyler, for aid to French in Lyon region sought by Milice and Gestapo.	5,000.00	
		Total	22,000.00	22,000.00

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, "passeurs" at frontiers, etc., for persecuted and endangered persons, particularly Jewish, in Nazi occupied territory.

Receipt No.	Date Paid	Organization		
24.	June 24	Charles Guillon: relief & rescue activities of the Conseil National de la Resistance - France	200,000.00	200,000.00
		Total this page		256,435.50

				Swiss Frs.
Amount carried over from preceding page				256,435.50

VII. (Continued)

Receipt No.	Date Paid	Organization		
25.	June 30	Manfredi - Communist Party of Milan Liberation Committee & G. della Porta - "Gruppi di Difesa della Donna" for Northern Italy.	75,000.00	
26.	July 4	Noel Field - Unitarian Service Committee in France: for German political refugees	10,000.00	
27.	July 5	N. Schwalb - "Hechaluz" (Jewish Zionist Labor group) for Poland, Slovakia, Hungary and Rumania.	100,000.00	
28.	July 20	Dr. Jean Kopecky - Czech Resistance Movement: for assistance to Jewish refugees in Slovakia.	42,500.00	
29.	Aug. 10	Nathan Schwalb - "Hechaluz"	100,000.00	
30.	Oct. 3	" " "	100,000.00	
31.	Oct. 11	M. H. Gans - Dutch Jewish Coordination Committee: rescue and transportation of Dutch Jewish deportees from Bergen-Belsen.	50,000.00	
		Total	477,500.00	477,500.00
		GRAND TOTAL	Swiss Frs.	733,935.50

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SUPPLEMENTARY INFORMATION with regard to individuals and organizations having received contributions from WRB discretionary funds and uses to which this money was put. (According to the receipt numbers used on the previous pages).

Receipt No. 6 (May 15 - Page 2) Dr. Pollak-Daniels, who came to Switzerland clandestinely, via Belgium and France, during the latter part of 1943, 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 organization in Holland itself were fairly well covered by grants from Mr. Saly Mayer of the J.D.C., I filled in with a small monthly contribution which served mainly to finance "passeurs" along the French-Swiss border for such incoming refugees. 200 francs a month went to enlist the cooperation of a Swiss customs officer who served in the "refoulement" and "sorting" camp of Cropette in Geneva. Here 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 30 people, who might otherwise have been "refoules" were admitted to Switzerland.

Saly Mayer

Since the liberation of France which has brought the flow of refugees into Switzerland from that country to a stop, Dr. Daniels' committee (he works with a Mr. Gans - see Receipt No. 31 of Oct. 11 - of the "Dutch Jewish Coordinating Committee) is expanding its parcel work and "postcard location" of Jewish deportees in German occupied territory. Further contributions to this organization 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 WRB contribution has helped them to pass particularly endangered political refugees across the border into Switzerland (mainly between Basel and Singen) 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.

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Receipt No. 12 (Aug. 16 - Page 3) Stefan Lisonberg is the President of the Hungarian students' organization in Zürich. 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 WRB contribution was made to assist them with covering the cost of these wires.

Receipt No. 17 (May 22 - Page 3) Jean-Jacques Jaeger was representative in Geneva of the "Franc-Tireur 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 WRB 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 organizations 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. 20 (October 7 - Page 3) This 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 shipments had to be compact) was sent from Switzerland via Chiasso and Trieste, with the collaboration of Italian partisan groups.

Receipts No's 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 Cerbere 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 Manuolo Ascerati, the representative of the Spanish "Comite 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 prisonsand 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 organizations such as the World Jewish Congress and the JDC, close to 700 persons were passed successfully over the mountains into Spain.

Receipt No. 23 (Aug. 12 - Page 4) Mr. Royall Tyler is on our Legation staff, as you probably know, representing F.E.A. and the later 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 5,000 Frs. at his disposal for assistance to French Gestapo victims and their families.

MAJOR GRANTS

Receipt No. 24 (June 24 - Page 4) This large contribution from WRB funds to the relief and rescue activities of the French Resistance was paid to and handled by Charles Guillon (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 COSOR ("Comite des Oeuvres Sociales des Organisations de Resistance"). The 200,000 Swiss francs realized 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 organization made up from the personnel of the postal telegraph and telephone services. They accomplished excellent and dangerous information and sabotage work and were consequently particularly 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 National des Chemins de Fer Francais) - the French railroads. They did work similar to the post & telegraph organization which was of great value.
500,000	to the "Mouvements Prisonniers," a group specializing in assistance to men and women imprisoned by the Germans by sending them packages of food, cigarettes, etc.

Receipt No. 24 (Continued)

50,000	to the "Oeuvre des Prisons de Lyon" a smaller organization 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	" " " " " " Southern " .

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 WRB 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 Tourelles" 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 Th., 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 CDL. 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 interrogatories 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 meanwhile 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 Melle Germaine Ribiere, head social worker in that area for the COSOR. She divided these funds up among the following organizations: "Amities Chretiennes," "Oeuvres des Prisons de Lyon," CIMADE ("Comite Inter-Mouvement Aupres des Evacues"), an excellent Protestant organization 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 Emigres," the French branch of the International Migration Service, which does work somewhat similar to that of the CIMADE in France. A sum of 500,000 French francs went to Pere 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 WRB 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 della Donna," Giselle 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, parcels to them while in prison and the like.

Receipt No. 25 (continued)

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 500,000 Lire was devoted to smuggling relief parcels to Jewish internees in the ill-famed prison of San Vittore in Milano, in the camps of San Martino di Rosignano Monferrato (near Alessandria) and Fossoli di Carpi - which I had specially requested - near Modena.

Another portion of this amount was alotted 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 Patriotici) released 4 political prisoners;

2) August 8, at the prison of Breno (Provincia of Brescia), 14 politicals liberated;

3) August 18, at the local prison of Fossano (Provincia of Piemonte) 9 political prisoners released;

4) Sept. 15, at the local prison of Saluzzo (Provincia of Piemonte) 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 Italians who had been deported or executed by the Neo-Fascists or Gestapo. A part was also used to relieve the inhabitants of small villages "sacked" as reprisal by the SS. or Fascists. I enclose one typical receipt of this type of aid attesting to the fact that the Commander of the 49th. Garibaldian 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 incendiaries."

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 in Switzerland 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 "Hechalus" Jewish organization made through their representative here in Switzerland, Nathan Schwalb. The primary purpose of these contributions (see Receipts 29 and 30 of Aug. 10 and Oct. 3 respectively), as reported in Legation's 5343, August 17, 7 p.m. 1944, was to finance the flight of Jewish refugees from Hungary into Rumania. 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 Silesian border into Slovakia. The funds were sent to Budapest and Bratislava in both Swiss francs 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 Nunciature'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 Rumania, 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 21, 3 p.m., 1944 this contribution of 42,500 Swiss francs was paid to Dr. Jean Kopecky, officially delegate of Czechoslovakia 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 Sered and Novaky) and to provide a certain amount of liquid cash for the Central Jewish Office (Ustredna Zidov) 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

Receipt No. 31 (continued)

though these funds would not produce the desired result. The plan was organized by a Swiss named Trumpy who has connections with SS circles 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 SS 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 dead line has been set at December 15th.) these 50,000 francs will come back.

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As reported in Legation's 7754, November 25, 11 a.m. I had, as of October 31st. outstanding, unpaid commitments of approximately 40,000 francs for medical parcels to be sent to camps of unassimilated persons in Germany and the cost of the 54,756 Kgs. of salvaged CRISTINA goods which Mr. James of the American Red Cross in Geneva has not yet collected for. I should imagine that these foodstuffs would be worth at least 5 francs per kilo, which would make about 272,780 francs which the WRB 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 frs. to Nathan Schwalb of the Hechaluz, in the main for Budapest, but in part for Berlin where there are still upwards of 300 Jews in hiding who are in contact with the Hechaluz. 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.

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W.R.B. DISCRETIONARY FUNDS RECEIVED THROUGH OCTOBER 31 1944.

			$	Swiss frs.
I.	April 26	as per Department's 1434, April 25, 1944: From President's Emergency Fund	10,000	42,881.65
II.	June 15	see Department's 1994, June 10 - WRB's 38 and Department's 2048, June 14, WRB's 41.	125,000	536,020.58
III.	August 25	see Department's 2898 August 23 - WRB's 134 $125,000 at $ 0.2332 per fr. - 536,020.58 Swiss frs. gross, minus ⅛% commission of Swiss National Bank, frs. 2,680.08 leaving net amount Swiss frs. rec'd	125,000	533,340.50
		TOTAL AMOUNTS RECEIVED	$260,000	1,112,242.73

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.

Amount received in Swiss Francs	Date	Attachment	Form No.
2,881.65	May 12, 1944	Public Voucher For Purchases and Services Other Than Personal	1034-Rev.
15,000.00	May 19, 1944	" " " " " " "	
10,000.00	June 14, 1944	" " " " " " "	
200,000.00	June 23, 1944	" " " " " " "	
10,000.00	June 29, 1944	" " " " " " "	
75,000.00	June 29, 1944	" " " " " " "	
100,000.00	July 5, 1944	" " " " " " "	
42,000.00	July 19, 1944	" " " " " " "	
15,000.00	August 4,1944	" " " " " " "	
105,000.00	August 9, 1944	" " " " " " "	
2,000.00	September 20,1944	" " " " " " "	
104,000.00	October 6, 1944	" " " " " " "	
55,000.00	October 12, 1944	" " " " " " "	
5,000.00	November 24, 1944	" " " " " " "	
20,000.00	November 29, 1944	" " " " " " "	
15,000.00	December 8,1944	" " " " " " "	
200,000.00	December 29,1944	" " " " " " "	
25,000.00	January 16,1945	" " " " " " "	
50,000.00	February 1,1945	" " " " " " "	
12,000.00	February 16, 1945	" " " " " " "	
10,000.00	April 13, 1945	" " " " " " "	
1,239,431.37	April 13,1945	" " " " " " "	

(4)

Dr. [illegible] Director in State c/o

[illegible]

Opt. 2062

[illegible]

60/90

00063

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 30, 1935
(Gen. Reg. No. 81, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 1
Sp. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, May 12, 1944
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
	1944 May 12	Brought forward from continuation sheet(s)				Swiss Frs.
		To transfer of SF. 2,881.65 received from L. J. Daymont;				2,881 65

Shipped from ..... to ..... Weight ..... Government B/L No. .....
Total 2,881 65

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland
(This certificate not required when a like certificate is made by payee on attached bill or bills)
(Sign original only)
/s// Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. .....

Pursuant to authority vested in me, I certify that the above articles were received in good ... by law, or the services were performed as stated; that they were procured under the contr... procured without written contract, in open market, and with or without advertising, under the circ... shown on reverse hereof, and were necessary for the public service; and that the prices charged are ...

†Approved for $.....
(Sign original only)

Invoice Rec'd .....
672.00

Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	REFERENCE DEPARTMENT'S TELEGRAM NO.1434, OF APRIL 25, 1944 - FROM CHIEF DISBURSING OFFICER ALLEN TO DAYMONT. $10,000.00 at $0.2332 = Sw.Frs. 42,881.65 LESS AMOUNT THIS PAYMENT LEAVES BALANCE DUE MR.McCLELLAND Sw.Frs.40,000.00. Certified correct: L. J. Daymont		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... } on Treasurer of the United States in favor of p... named above.
Cash, SF. 2,881.65, on May 12, 1944 *Payee Roswell D. McClelland
(Sign original only)
/s// Roswell D. McClelland
Title .....
Wash Vou # 2,188,110

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

3 0 0 3

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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 exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 25, 1933
(Gen. Reg. No. 81, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Ven. No. 2
Ba. Ven. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, May 19, 1944
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	Unit Price Cost	Unit Price Per	Amount
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944 May 19	To transfer of SF.15,000.00 received from L. J. Daymont:				15,000 00
					Total	15,000 00

Shipped from ..... to ..... Weight ..... Government B/L 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 of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
/s/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered abov[illegible] attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated i[illegible] shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable.

†Approved for $..... (Sign original only) †.....

3498.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	REFERENCE DEPARTMENT'S TELEGRAM NO.1434, OF APRIL 25, 1944 - FROM CHIEF DISBURSING OFFICER ALLEN TO DAYMONT. $10,000.00 at $0.2332 = Sw.Frs.42,881.65 LESS AMOUNT THIS PAYMENT AND VOUCHER NO.1 LEAVES BALANCE DUE MR. McCLELLAND Sw.Frs. 25,000.00. Certified correct: L. J. Daymont,		

Allotment symbol	Amount	Encumbrance liquidated	Cost Account Symbol	Cost Account Amount	Object of Expenditure Symbol	Object of Expenditure Amount

Paid by { Check No. ..... dated ....., 19....., for $..... on Treasurer of the United States in favor of payee named above
Cash, SF.15,000.00, on May 19, 1944 *Payee Roswell D. McClelland (Sign original only)

* When a voucher is issued or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

/s/ Roswell D. McClelland
Title .....

Vouch. Vouch 2,148.[illegible]

3 0 0 0 3

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 20, 1943
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 5
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, June 14, 1944.
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland,
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	Unit Price Cost	Unit Price Per	Amount
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944 June 14	To transfer of SF.10,000.00 received from L. J. Daymont:				10,000 00
					Total	10,000 00

Shipped from ..... to ..... Weight ..... Government B/L 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 of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
/s/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after d by law, or the services were performed as stated; that they were procured under the contract numbered abo procured without written contract, in open market, and with or without advertising, under the circumstances stated shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonabl

†Approved for $.....
(Sign original only)
†.....

D 2332.00

Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	REFERENCE DEPARTMENT'S TELEGRAM NO.1434 OF APRIL 25, 1944 - FROM CHIEF DISBURSING OFFICER ALLEN TO DAYMONT. $10,000.00 at $0.2332 = Sw.Frs.42,881.65 LESS AMOUNT THIS PAYMENT AND VOUCHERS NOS. 1 AND 2 LEAVES BALANCE DUE MR. McCLELLAND Sw.Frs.15,000.00 Certified correct:		

L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	Cost Account Symbol	Cost Account Amount	Object of Expenditure Symbol	Object of Expenditure Amount

Paid by { Check No. ..... dated ....., 19..., for $..... } on Treasurer of the United States in favor of payee named above.
Cash, SF.10,000.00, on June 14, 1944. *Payee Roswell D. McClelland (Sign original only)
/s/ Roswell D. McClelland.
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

Cert. No. 2,187,787

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.,
May 20, 1943
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 4
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, June 23, 1944
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland

Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)					
	1944 June 23	To transfer of SF. 200,000.00 received from L. J. Daymont:				200,000	00
Shipped from ..... to ..... Weight ..... Government B/L No.					Total	200,000	00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 ..... procured without written contract, in open market, and with or without advertising, under the circumstances shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and rea...

†Approved for $..... (Sign original only)

46,640.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance held in favor of Mr. McClelland after this payment - Frs. 351,020.58 Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... on Treasurer of the United States in favor of payee named above
Cash, X SF. 200,000.00 on June 23, 1944 *Payee Roswell D. McClelland (Sign original only)

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he does, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

Roswell D. McClelland
Title .....

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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 exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1942
(Gen. Reg. No. 51, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 5
Su. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, June 29, 1944.
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)				Swiss Frs.	
	1944 June 29	To transfer of SF. 10,000.00 received from L. J. Daymont:				10,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 10,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
P/t Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, aft by law, or the services were performed as stated; that they were procured under the contract numbered procured without written contract, in open market, and with or without advertising, under the circumstances sta shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reason

†Approved for $..... (Sign original only)

†- 2332.01

Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance held in favor of Mr. McClelland after this payment - Frs. 341,020.58 Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19....., for $..... / Cash, ‡SF. 10,000.00, on June 29, 1944, *Payee Roswell D. McClelland } on Treasurer of the United States in favor of payee named above (Sign original only)

P/t Roswell D. McClelland.
Title .....

* Where a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1781

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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 exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.) 10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 20, 1944
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 6
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. LEGATION
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, June 29, 1944,
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944 June 29,	To transfer of SF. 75,000.00 received from L. J. Daymont				75,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 75,000.00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
By Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due i by law, or the services were performed as stated; that they were procured under the contract numbered above procured without written contract, in open market, and with or without advertising, under the circumstances stated in shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable a

†Approved for $..... (Sign original only) †.....

Paid 17,490.00

Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance held in favor of Mr. McClelland after this payment is Frs. 266,020.58 Certified correct: L. J. Daymont		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... on Treasurer of the United States in favor of payee named above.
Cash, SF. 75,000.00, on June 29, 1944, *Payee Roswell D. McClelland (Sign original only)

By Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will give in the blank space below "Approved for $.....", and over his official title.

10—1761

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1942
(Gen. Reg. No. 8), Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

P. O. Ven. No. 7
Sa. Ven. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. LEGATION
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, July 5, 1944.
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. [illegible]
SPECIAL [illegible]
[illegible]
[illegible]
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)				Swiss Frs.	
	1944 July 5	To transfer of SF. 100,000.00 received from L. J. Daymont				100,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 100,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
/t/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. ..... of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in ...

†Approved for $..... (Sign original only)
†.....
Title .....

23,320.00

ACCOUNTING CLASSIFICATION (for completion by Administra

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Approp. Amount
	Balance held in favor of Mr. McClelland after this payement - Frs. 166,020.58 Certified Correct:		
		L. J. Daymont.	

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... / Cash, SF. 100,000.00, on July 5, 1944. } on Treasurer of the United States in favor of payee named above. *Payee Roswell D. McClelland (Sign original only)

/t/ Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the name(s) in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 20, 1942
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 8
Ba. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, July 19, 1944.
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No.

PAID BY
DAYMONT
[illegible] PURCHASING
[illegible]
~~[illegible]~~
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	Unit Price Cost	Unit Price Per	Amount
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944 July 19	To transfer of SF. 42,500.00 received from L. J. Daymont:				42,500 00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 42,500 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
//A// Roswell D. McClelland Title

(Payee must NOT use this space)
Differences
Account verified; correct for
(Signature or initials)

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or t procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in

†Approved for $..... (Sign original only) †.....

9,917.00.

Title

ACCOUNTING CLASSIFICATION (for completion by Administrati

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	BALANCE HELD IN FAVOR OF MR. McCLELLAND AFTER THIS PAYMENT: SF.	123,520.58	

Certified Correct:
L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	Cost Account Symbol	Cost Account Amount	Object of Expenditure Symbol	Object of Expenditure Amount

Paid by { Check No. ..... dated ....., 19..., for $..... / Cash, //SF.42,500.00, on July 19, 19 44 } on Treasurer of the United States in favor of payee named above. *Payee Roswell D. McClelland (Sign original only)

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

//A// Roswell D. McClelland
Title

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 20, 1938
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 9
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. ..... Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, August 4, 1944
(Give place and date)

THE UNITED STATES, Dr.

To ..... Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944 Aug. 4	To transfer of SF. 15,000.00 received from L. J. Daymont				15,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 15,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
By Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance and d... by law, or the services were performed as stated; that they were procured under the contract numbered ab... procured without written contract, in open market, and with or without advertising, under the circumstances stated shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonab...

†Approved for $..... (Sign original only) †.....

3,498.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	BALANCE HELD IN FAVOR OF MR. McCLELLAND AFTER THIS PAYMENT: SF. 108,520.58.		
	Certified Correct: L. J. Daymont		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19....., for $..... / Cash, SF. 15,000.00, on August 4, 1944 } on Treasurer of the United States in favor of payee named above

*Payee Roswell D. McClelland (Sign original only)
P/V Roswell D. McClelland
Title .....

P. VO. 2,188,884

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary" or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1781

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1944
(Gen. Reg. No. 51, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 10
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By.....

U. S. LEGATION
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, August 9, 1944,
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)				Sw. Francs	
	1944 Aug. 9	To transfer of SF.105,000.00 received from L. J. Daymont				105,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 105,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate is required when a bill or receipt is made by payee on attached bill or bills)
By Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No ..... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and .....

†Approved for $..... (Sign original only)
† .....
Tit .....

24,486.09

ACCOUNTING CLASSIFICATION (for completion by Administr .....

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
BALANCE HELD IN	FAVOR OF MR.McCLELLAND AFTER THIS PAYMENT	SF.3,520.58	
	Certified Correct: L.J.Daymont		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... on Treasurer of the United States in favor of payee named above
Cash, SF.105,000.00 August 9, 1944 *Payee Roswell D. McClelland
(Payee signs here)
By Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he acts, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

0005

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 20, 1943
(Gen. Reg. No. 8), Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 11
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. LEGATION
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, September 20, 1944.
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)				Sw. Francs	
	1944						
	Sept. 20	To transfer of SF. 2,000.00 received from L. J. Daymont				2,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 2,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee X Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
pl. Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. ..... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance

†Approved for $..... (Sign original only) †.....
Title .....

466.40

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
Balance held in favor of Mr. McClelland per Vou. No. 10, Frs. 3,520.58 plus deposit Sept. 2, 1944 Frs. 533,340.50 less present payment Frs. 2,000.00 leaves balance his favor Frs. 534,861.08		Certified correct: L. J. Daymont.	

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ..... 19..., for $..... on Treasurer of the United States in favor of payee named above
Cash, $ SF. 2,000.00 on September 20, 1944. *Payee X Roswell D. McClelland (Sign original only)

* When a voucher is issued or receipted in the name of a company or corporation, the name of the person signing the company or corporate name, as well as the person's official capacity, must appear. For example: "John Doe Company, per John Smith, Secretary," or "Treasurer," as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and give his official title.

10—1751

Pl. Roswell D. McClelland
Title .....

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1944
(Gen. Reg. No. 81, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 12
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. ..... LEGATION
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, October 6, 1944.
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland

Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cents
		Brought forward from continuation sheet(s)				Sw. Francs	
	1944						
	Oct. 6	To transfer of SF. 104,000.00 received from L. J. Daymont.				104,000	00
Shipped from ..... to ..... Weight ..... Government B/L No.					Total	104,000	00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a life certificate is made by payee on attached bill or bills)
F/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered ab[illegible] contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonab[illegible]

†Approved for $..... (Sign original only)

†..... 24,252.80

Th[illegible]

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance held in favor of Mr. McClelland after this payment: SF. 430,861.08 Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19....., for $..... / Cash, ~~$~~ SF. 104,000.00 October 6, 19 44 } on Treasurer of the United States in favor of payee named above.

*Payee Roswell D. McClelland (Sign original only)
F/ Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Doe, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

—10—1751—

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 25, 1944
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 13
Su. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By.....

U. S. ..... Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, October 12, 1944.
(Give place and date)
THE UNITED STATES, Dr.,
To ..... Roswell D. McClelland,
(Payee)
Address ..... American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
		Brought forward from continuation sheet(s)				~~XXXXXXXXX~~ Swiss Frs.
	1944 Oct. 12	To transfer of Sw.Frs. 55,000.00 received today from L. J. Daymont:				55,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 55,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a file certificate is made by payee on attached bill or bills)
A/ Roswell D. McClelland, Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due in[illegible] and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above [illegible] that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in [illegible] shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable an[illegible]

†Approved for $..... (Sign original only)
†..... 12,826.00
Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	BALANCE HELD IN FAVOR OF MR. McCLELLAND AFTER THIS PAYMENT: SF. 375,861.08 - Certified correct: A/ L. J. Daymont		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... } on Treasurer of the United States in favor of payee named above
Cash, A/ SF.55,000.00, on October 12, 1944, *Payee Roswell D. McClelland (Sign original only)

A/ Roswell D. McClelland,
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1761

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 20, 1944
(Gen. Reg. No. 61, Supp. No. 1)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Ven. No. 14
Bu. Ven. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, Bureau, or establishment)

Voucher prepared at Bern, Switzerland, November 24, 1944.
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland
(Payee)

Address American Legation, Bern, Switzerland

Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	Unit Price Cost	Unit Price Per	Amount
		Brought forward from continuation sheet(s)				Swiss Frs.
	1944					
	Nov. 24	To transfer of Sw.Frs. 5,000.00 received today from L. J. Daymont:				5,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 5,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland
(This certificate not required when a like certificate is made by payee on attached bill or bills)
(Sign original only)

By Roswell D. McClelland, Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract [illegible] procured without written contract, in open market, and with or without advertising, under the circumstances stated in [illegible] shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable an[illegible]

†Approved for $.....
(Sign original only)

† 10[illegible] 1166.00

Ti[illegible]

ACCOUNTING CLASSIFICATION (for completion by Administ[illegible])

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance held in favor of Mr. McClelland after this payment: SF. 370,861.08 - Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	Cost Account Symbol	Cost Account Amount	Object of Expenditure Symbol	Object of Expenditure Amount

Paid by { Check No. ..... dated ..... 19..., for $.....
Cash, /s/ SF. 5,000.00, on November 24, 1944 } on Treasurer of the United States in favor of payee named above.

*Payee X Roswell D. McClelland
(Sign original only)

By Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasury, [illegible] as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 26, 1945
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 15
Sc. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, November 29, 1944.
(Give place and date)
THE UNITED STATES, Dr.
To Roswell D. McClelland
(Payee)
Address American Legation, Bern, Switzerland.
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
		Brought forward from continuation sheet(s)				Swiss Francs	
	1944						
	Nov. 29	To transfer of Swiss Francs 20,000.00 received today from L. J. Daymont:				20,000	00
					Total	20,000	00

Shipped from ..... to ..... Weight ..... Government B/L 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 of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, ... acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numb... hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstance... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and r...

†Approved for $..... (Sign original only)

4664.00

Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance after payment Vo. 14 Sw.Frs. 370,861.08 increased by receipt Frs 428,816.47 less present payment Frs 20,000.00 leaves net balance Frs 779,677.55 due Mr. McClelland - Certified Correct		

L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... on Treasurer of the United States in favor of payee named above.
Cash, SF 20,000.00, on November 29, 1944 *Payee Roswell D. McClelland (Sign original only)

Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 20, 1943
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 16
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, December 9, 1944,
(Give place and date)

THE UNITED STATES, Dr.

To Roswell D. McClelland
(Payee)

Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cts.
	1944	Brought forward from continuation sheet(s)				Swiss Frs.	
	December 8	To transfer of Swiss Francs 15,000.00 received today from L. J. Daymont:				15,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 15,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)

/s/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. ..... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in acc

†Approved for $.....
(Sign original only)
†.....
Title .....

3498.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance after payment Vou.15: Sw.Frs. 779,677.55, increased by receipt of Frs. 21,325.00; less present payment Frs. 15,000.00 leaves net balance Frs. 786,002.55 due Mr. McClelland - Certified Correct		L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... on Treasurer of the United States in favor of payee named above.
Cash, $ SF.15,000.00, on December 8, 1944. *Payee Roswell D. McClelland (Sign original only)

/s/ Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1084 - Rev.
Form approved by
Comptroller General, U. S.
May 20, 1944
(Gen. Reg. No. 81, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 17
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, December 29, 1944
(Give place and date)

THE UNITED STATES, Dr.,

To Roswell D. McClelland
(Payee)

Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
	1944	Brought forward from continuation sheet(s)				Swiss Frs.
	Dec. 29	To transfer of Swiss Francs 200,000.00 received today from L. J. Daymont:				200,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 200,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)

pp Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 ..... by law, or the services were performed as stated; that they were procured under the contract numbered above ..... procured without written contract, in open market, and with or without advertising, under the circumstances stated in N..... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and .....

†Approved for $.....
(Sign original only)
†.....
Tit.....

46640.00

ACCOUNTING CLASSIFICATION (for completion by Administr... Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance due Mr. McClelland after present payment SF 586,002.55 - Certified Correct		

L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... / Cash, SF 200,000.00, on December 29, 1944 } on Treasurer of the United States in favor of payee named above

*Payee Roswell D. McClelland (Sign original only)

pp Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the name of the office, which he uses, must appear. For example: "John Doe Company, per John Smith, Secretary" or "Treasurer," as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.) 10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 26, 1944
(Gen. Reg. No. 8), Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 14
Ex. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, January 16, 1945.
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland.
Payee's Account No.

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cts
	1945:	Brought forward from continuation sheet(s)				Swiss Frs.	
	Jan. 16	To transfer of Swiss Francs 25,000.00 received today from L. J. Daymont:				25,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. .....

Total 25,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland
(This certificate not required when a like certificate is made by payee on attached bill or bills)
(Sign original only)
Pt/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. ..... of "Method of ... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable a...

†Approved for $.....
(Sign original only)
†.....
T...

5830.00

ACCOUNTING CLASSIFICATION (for completion by Adminis...

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
Balance due Mr. McClelland after previous payment: SF. 586,002.55: plus deposit Jan. 5, 1945: SF. 750,428.82: less present payment: SF. 25,000.00 equals SF. 1,311,431.37. Certified correct: L. J. Daymont.			

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... on Treasurer of the United States in favor of payee named above
Cash, $ SF. 25,000.00 on January 16, 1945 *Payee Roswell D. McClelland
(Sign original only)
Pt/ Roswell D. McClelland.
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary" or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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.....

(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 26, 1944
(Gen. Reg. No. 8), Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 10
Su. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, February 1, 1946
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland.
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT Dollars	AMOUNT Cts.
	1945	Brought forward from continuation sheet(s)				Swiss Frs.	
	Feb. 1	To transfer of Swiss Francs 50,000.00 received today from L. J. Daymont;				50,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 50,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland
(This certificate is not required when a like certificate is made by payee on attached bill or bills)
(Sign original only)
Rd Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered ab[illegible] contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances state[illegible] shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonab[illegible]

†Approved for $.....
(Sign original only)
†.....

11,660.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance due Mr. McClelland after present payment SF 1,261,431.37 - Certified Correct		

L. J. Daymont

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... / Cash, SF 50,000.00, on February 1, 1945 } on Treasurer of the United States in favor of payee named above.
*Payee Roswell D. McClelland
(Sign original only)
Rd Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary" or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Standard Form No. 1034—Rev.
Form approved by
Comptroller General, U. S.
May 31, 1944
(Gen. Reg. No. 31, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Ves. No. 20
Re. Ves. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, February 16, 1945.
(Give place and date)

THE UNITED STATES, Dr.,

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland

Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT	
	1945:	Brought forward from continuation sheet(s)				Swiss Francs	
	Febr. 16	To transfer of Swiss Francs 12,000.00 received today from L. J. Daymont:				12,000	00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 12,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
pp/ Roswell D. McClelland, Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. ..... shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and 2798.40

†Approved for $.....
(Sign original only)
†.....
Tit.....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance due Mr. McClelland after present payment: Sw.Frs. 1,249,431.37 - Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... } on Treasurer of the United States in favor of payee named above.
Cash, $ SF. 12,000.00 on February 16, 1945. *Payee Roswell D. McClelland (Sign original only)

pp/ Roswell D. McClelland.
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the authority in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1030—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.)

10—1751

Standard Form No. 1034 - Rev.
Form approved by
Comptroller General, U. S.
May 26, 1934
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 21
Sa. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)
Voucher prepared at Bern, Switzerland, April 13, 1945
(Give place and date)
THE UNITED STATES, Dr.,
To Roswell D. McClelland,
(Payee)
Address American Legation, Bern, Switzerland
Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
	1945 April 13	Brought forward from continuation sheet(s) To transfer of Swiss Francs 10,000.00 received today from L. J. Daymont:				Swiss Frs. 10,000 00

Shipped from ..... to ..... Weight ..... Government B/L No. ..... Total 10,000 00

I certify that the above bill is correct and just; that payment therefor has not been received; and that except as otherwise noted all of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee as attached bill covers)
Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due by law, or the services were performed as stated; that they were procured under the contract numbered above procured without written contract, in open market, and with or without advertising, under the circumstances stated in shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable

†Approved for $..... (Sign original only) †.....

2,332.00

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance due Mr. McClelland after present payment: Sw.Frs. 1,239,431.37 - Certified correct: L. J. Daymont.		

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19...., for $..... on Treasurer of the United States in favor of payee named above
Cash, Sw.Frs.10,000.00, on April 13, 1945 *Payee Roswell D. McClelland (Sign original only)

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

Roswell D. McClelland
Title .....

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1030—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.)

10—1751

Standard Form No. 1084—Rev.
Form approved by
Comptroller General, U. S.
May 20, 1944
(Gen. Reg. No. 61, Supp. No. 7)

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. 22
Re. Vou. No.

GENERAL ACCOUNTING OFFICE PREAUDIT
Certified for payment in the sum of $.....
Comptroller General of the United States
By .....

U. S. Legation
(Department, bureau, or establishment)

Voucher prepared at Bern, Switzerland, April 13, 1945
(Give place and date)

THE UNITED STATES, Dr.,

To Roswell D. McClelland,
(Payee)

Address American Legation, Bern, Switzerland.

Payee's Account No. .....

PAID BY
L. J. DAYMONT
SPECIAL DISBURSING OFFICER
BERN
SWITZERLAND
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms .....% Discount Cash ..... days	Quantity	UNIT PRICE Cost	UNIT PRICE Per	AMOUNT
		Brought forward from continuation sheet(s)				Swiss Frs.
	1945 April 13	To transfer of Sw.Frs. 1,239,431.37 received today from L. J. Daymont:				1,239,431 37
					Total	1,239,431 37

Shipped from ..... to ..... Weight ..... Government B/L 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 of the articles, materials, and supplies furnished under purchase order No. ..... if unmanufactured articles, materials, and supplies, have been mined or produced in the United States, and if manufactured articles, materials, and supplies, they 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 State or local sales taxes are not included in the amounts billed.

*Payee Roswell D. McClelland (Sign original only)
(This certificate not required when a like certificate is made by payee on attached bill or bills)
P/A/ Roswell D. McClelland Title .....

(Payee must NOT use this space)
Differences .....
Account verified; correct for .....
(Signature or initials) .....

Contract No. ..... Date ..... Req. No. ..... Date ..... Invoice Rec'd .....

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 numbered above or the unnumbered contract attached; procured without written contract, in open market, and with or without advertising, under the circumstances shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reas

†Approved for $..... *(Sign original only)

289,035.40

ACCOUNTING CLASSIFICATION (for completion by A

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount
	Balance due Mr. McClelland after present payment: NIL - Certified correct:	L. J. Daymont	

Allotment symbol	Amount	Encumbrance liquidated	COST ACCOUNT Symbol	COST ACCOUNT Amount	OBJECT OF EXPENDITURE Symbol	OBJECT OF EXPENDITURE Amount

Paid by { Check No. ..... dated ....., 19..., for $..... / Cash SF.1,239,431.37 ..... on April 13, 1945 } on Treasurer of the United States in favor of payee named above. *Payee Roswell D. McClelland (Sign original only)

P/A/ Roswell D. McClelland
Title .....

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
† If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved for $.....", and over his official title.

10—1751

METHOD OF OR ABSENCE OF ADVERTISING

(Sec. 3709 of the Revised Statutes)

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(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 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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(Here state in detail the nature of the exigency or circumstances under which the securing 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 less formal agreement) Standard Form No. 1036—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.)

10—1751

Form No. 888
FOREIGN SERVICE
Form approved by Comptroller General, U. S., October 1, 1937

WAR REFUGEE BOARD.

ACCOUNT OF L. J. Daymont (Name of officer) Special Disbursing Officer (Title) egation, Bern, Switzerland (Post) Ap: 25,1944-April 30, 1945 (Period of account)

DISBURSING FUNDS—CASH RECORD AND SCHEDULE					RECEIPTS			PAYMENTS			BALANCE	
DATE 1944	RECEIPT OR VOU. NO.	EXPLANATION	APPROPRIATION OR FUND SYMBOL	RATE OF EXCHANGE	U.S. CURRENCY	FOREIGN CURRENCY	U.S. CURRENCY EQUIVALENT	U.S. CURRENCY	FOREIGN CURRENCY	U.S. CURRENCY EQUIVALENT	U.S. CURRENCY	FOREIGN CURRENCY
						Sw.frcs.			Sw.frcs.			Sw.frcs.
May 8	R-1	Received from G. F. Allen, Chief Disbursing Officer, Treas.Dept. per Telegram #1434, April 25,1944, Transfer of $10,000.00 ✓				42,881.65						42,881.65
May 12	1	Paid to Roswell D. McClelland							2,881.65 ✓			40,000.00
May 19	2	Paid to Roswell D. McClelland							15,000.00 ✓			25,000.00
June 14	3	Paid to Roswell D. McClelland							10,000.00 ✓			15,000.00
June 20	R-2	Received from War Refugee Board, per Telegram #1994, June 10,1944 (WRB 38): Transfer of $125,000.00				536,020.58						551,020.58
June 23	4	Paid to Roswell D. McClelland							200,000.00			351,020.58
June 29	5	Paid to Roswell D. McClelland							10,000.00			341,020.58
June 29	6	Paid to Roswell D. McClelland							75,000.00			266,020.58
July 5	7	Paid to Roswell D. McClelland							100,000.00			166,020.58
July 19	8	Paid to Roswell D. McClelland							42,500.00			123,520.58
Aug. 4	9	Paid to Roswell D. McClelland							15,000.00			108,520.58
Aug. 9	10	Paid to Roswell D. McClelland							105,000.00			3,520.58
Sept. 2	R-3	Received from War Refugee Board, per Telegram #2898, August 23, 1944 (WRB 134): Transfer of $125,000.00				533,340.50						536,861.08
Sept.20	11	Paid to Roswell D. McClelland							2,000.00			534,861.08
Oct. 6	12	Paid to Roswell D. McClelland							104,000.00			430,861.08
Oct.12	13	Paid to Roswell D. McClelland							55,000.00			375,861.08
Nov.24	14	Paid to Roswell D. McClelland							5,000.00			370,861.08
Nov.28	R-4	Received from G. F. Allen, Chief Disbursing Officer, Treas.Dept., per Telegram #3913, November 17, 1944. Transfer of $100,000.00 ✓				428,816.47						799,677.55
Nov.29	15	Paid to Roswell D. McClelland							20,000.00 ✓			779,677.55
		Forward to Sheet #2				1,541,059.20			761,381.65			779,677.55

U. S. GOVERNMENT PRINTING OFFICE 1—15041

CERTIFIED CORRECT:

L. J. Daymont, Special Disbursing Officer.
(Signature of approving officer)

WRB
Box 73

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Form No. 532
FOREIGN SERVICE
Form approved by Comptroller General, U. S., October 11, 1937

WAR REFUGEE BOARD

ACCOUNT OF L. J. Daymont (Name of officer) Special Disbursing Officer, (Title) ation, Bern, Switzerland (Post) Ap: 25,1944-April 30,1945 (Period of account) Sheet #2.

DISBURSING FUNDS—CASH RECORD AND SCHEDULE

DATE 1944	RECEIPT OR VOU. NO.	EXPLANATION	APPROPRIATION OR FUND SYMBOL	RATE OF EXCHANGE	RECEIPTS U.S. CURRENCY	RECEIPTS FOREIGN CURRENCY	RECEIPTS U.S. CURRENCY EQUIVALENT	PAYMENTS U.S. CURRENCY	PAYMENTS FOREIGN CURRENCY	PAYMENTS U.S. CURRENCY EQUIVALENT	BALANCE U.S. CURRENCY	BALANCE FOREIGN CURRENCY
						Sw.frcs.			Sw.frcs.			Sw.frcs.
Nov.29		Forwa rded from Sheet #1				1,541,059.20			761,381.65			779,677.55
Dec. 4	R-5	Received in cash for deposit from Roswell D. MCClelland				21,325.00 ?						801,002.55
Dec. 8	16	Paid to Roswell D. McClelland							15,000.00 ✓			786,002.55
Dec.29	17	Paid to Roswell D. McClelland							200,000.00 ✓			586,002.55
1945 Jan. 5	R-6	Received from G. F. Allen, Chief Disbursing Officer, Treas.Dept., per Telegram #4386, December 29, 1944. Transfer of $175,000.00 ✓				750,428.82						1,336,431.37
Jan.16	18	Paid to Roswell D. McClelland							25,000.00 ✓			1,311,431.37
Feb. 1	19	Paid to Roswell D. McClelland							50,000.00 ✓			1,261,431.37
Feb.16	20	Paid to Roswell D. McClelland							12,000.00 ✓			1,249,431.37
Apr.13	21	Paid to Roswell D. McClelland							10,000.00 ✓			1,239,431.37
Apr.13	22	Paid to Roswell D. McClelland							1,239,431.37 ✓			0
		Totals:				2,312,813.02			2,312,813.02			0

Recapitulation - Receipts

Received from Chief Disbursing Officer, Treasury Department	1,222,126.94
Received from War Refugee Board	1,069,361.08
Received from Roswell D. McClelland	21,325.00
Total	2,312,813.02

Recpaitulation - Payments

Cash receipt Vouchers 1-22 inclusive	2,312,813.02
Total	2,312,813.02

Certified true and correct:
Roswell D. McClelland
Roswell D. McClelland,
Special Attache, WRB.

U. S. GOVERNMENT PRINTING OFFICE 1—1504 b

CERTIFIED CORRECT:
L. J. Daymont
L. J. Daymont, Special Disbursing Officer.
(Signature of approving officer)

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