1. Aiding Jews Overseas
   1942

2. Aiding Jews Overseas
   1941-1942

3. Ayuda a Refugiados Judíos Afuente el Mar (Spanish)
   1941-1942

4. Auxiliando os Judeus de Alein - Mar (Portuguese)
   1941-1942
AIDING JEWS OVERSEAS

--A Report for 1942
by the Chairman of the National Council of the
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE
AIDING JEWS OVERSEAS

"Your cause is the cause of all Americans, for democracy must begin with man's humanity to man. Through the activities of your organization and other American agencies of mercy, dignity, self-respect and hope for a better order of things have been restored to millions of men and women. They have thus been reminded that they are not alone in their travail and suffering; that free men and women of good will hope for their liberation and in the meantime are ready to come to their assistance."

—FRANKLIN D. ROOSEVELT

The American Jewish

JOINT DISTRIBUTION COMMITTEE

100 East 42nd Street New York City
Copyright 1943 by
The American Jewish
Joint Distribution Committee, Inc.

The Joint Distribution Committee
participates in the nation-wide campaign of
The United Jewish Appeal

Printed in U.S.A.
INTRODUCTION

JANUARY 15, 1943

The report which follows was delivered by James H. Becker, Chairman of the National Council of the Joint Distribution Committee, at the Annual Meeting held in New York on December 4, 1942. It details, in brief and factual form, the record of the Joint Distribution Committee during a year of America at war.

The period covered by this report has been one of deepest tragedy for Jews the world over. Hundreds of thousands—some reports say two million—of our co-religionists have met their death under conditions of almost unimaginable cruelty and terror. They are mourned not alone by their fellow Jews but by all men of good conscience and decent instinct. Together we are united in the firm resolve to bring about the creation of a new and better world where the dignity of man and all that springs from it may be preserved.

It is in the spirit that we must and will continue our efforts, that we face 1943.

Paul Brodsky

HONORARY CHAIRMAN
THREE DAYS from now, our nation will mark the completion of a year at war. In that year, many situations have become clarified for the Joint Distribution Committee. It has been able to continue certain of its vitally important programs without interruption. Others have had to be revised constantly in the light of changing conditions, but have nevertheless been carried on. Still others, it has been unable to carry on directly, owing to American war regulations.

In the face of almost unbelievable handicaps and obstacles, the J.D.C. has added what I regard as a truly magnificent page to its record of humanitarian service. It has appropriated for the calendar year 1942 the sum of $7,257,000. It has actually spent thus far $5,448,000 in cash ($6,250,000 by December 31st—ERROR), under U.S. Treasury licenses wherever these were necessary. The difference between total appropriations and actual cash outlay lies principally, as will be seen, in the sums set aside for the continuation of emergency aid in occupied lands.

The Joint Distribution Committee can point to many outstanding results of this large expenditure. The intangibles, in terms of help and hope and courage, which arose out of the fact that the J.D.C. con-
continued its operations are perhaps even more important than the concrete achievements. Yet, they cannot be measured in figures.

Statistics calculated on the basis of reports received from the local committees through which the J.D.C. worked show that hundreds of thousands received some form of direct help through J.D.C. expenditures. Naturally, this does not mean that each individual received full maintenance for the entire period. A per capita calculation shows such a conclusion to be impossible. What it does mean, however, is that at one time or another during the year, and for varying periods of time, some form of J.D.C. assistance reached the individual beneficiary, whether by way of food, clothing, medical aid, child care, emigration service, vocational training, resettlement, legal or technical advice.

Practically everything the J.D.C. did in 1942 required special and sensitive handling. There had to be constant contact with various departments of the United States Government, with other governments and with agencies—Jewish, Christian and non-sectarian—engaged in allied fields. In all these directions there came into play the great store of experience which the J.D.C. has built up since its inception in 1914 and the fine repute in which it is held.

The J.D.C. operates almost constantly in an emergency atmosphere. Certainly the year 1942 was replete with unexpected crises which necessitated shifts of program and emphasis. The more dramatic of these are milestones in the long road of Jewish tragedy which began nearly a decade ago when Hitler came to power: deportation, forced labor, imprisonment, pillage, expulsion, murder. Less spectacular, but often equally serious in terms of obstacles interposed in the path of rescue, were certain developments in the emigration program and in the programs of help to refugees in the neutral countries of Europe.

On a number of occasions the J.D.C. was approached by the governments of Poland and the Netherlands to undertake specific pieces of work. The J.D.C. met these official requests insofar as they were consistent with its general policies and those of the United States.

In examining the record of J.D.C. activities which follows, all the factors described above should be borne in mind.
<table>
<thead>
<tr>
<th>Category</th>
<th>Appropriations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EMISSION</strong></td>
<td>$1,289,615</td>
</tr>
<tr>
<td><strong>WORK IN ALLIED OR NEUTRAL COUNTRIES</strong></td>
<td></td>
</tr>
<tr>
<td>France (Unoccupied)</td>
<td>$880,000</td>
</tr>
<tr>
<td>North Africa (Algeria, Morocco, Tangier)</td>
<td>57,250</td>
</tr>
<tr>
<td>Palestine</td>
<td>200,000</td>
</tr>
<tr>
<td>Portugal</td>
<td>143,000</td>
</tr>
<tr>
<td>Russia—aid to Polish and other refugees in Russia and Teheran</td>
<td>334,000</td>
</tr>
<tr>
<td>Spain</td>
<td>329,500</td>
</tr>
<tr>
<td>Sweden</td>
<td>15,000</td>
</tr>
<tr>
<td>Switzerland</td>
<td>625,000</td>
</tr>
<tr>
<td>Turkey</td>
<td>25,000</td>
</tr>
<tr>
<td>Central and South America</td>
<td>555,000</td>
</tr>
<tr>
<td>Religious-Educational Assistance</td>
<td>128,725</td>
</tr>
<tr>
<td>Passover Relief</td>
<td>35,000</td>
</tr>
<tr>
<td>Student Relief in Various Countries</td>
<td>71,000</td>
</tr>
<tr>
<td>Contributions to Cooperating Organizations</td>
<td>36,000</td>
</tr>
<tr>
<td>Miscellaneous and Unallocated Balance</td>
<td>82,125</td>
</tr>
<tr>
<td><strong>PROVISION FOR CONTINUATION OF EMERGENCY AID</strong></td>
<td>$3,516,600</td>
</tr>
<tr>
<td>IN OCCUPIED COUNTRIES WITH WHICH CONTACT HAS BEEN BROKEN</td>
<td></td>
</tr>
<tr>
<td>(Poland, China, Hungary, Roumania, Yugoslavia, Italy, etc.)</td>
<td>$2,009,200</td>
</tr>
<tr>
<td><strong>ADMINISTRATION EXPENSES</strong></td>
<td></td>
</tr>
<tr>
<td>Administration – New York</td>
<td>$194,915</td>
</tr>
<tr>
<td>Overseas Administration</td>
<td>103,000</td>
</tr>
<tr>
<td>Community Service &amp; Information</td>
<td>144,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$441,915</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$7,257,330</td>
</tr>
</tbody>
</table>
It will be seen from the foregoing that J.D.C. appropriations fall into three major categories: (I) Emigration, (II) Work in Allied or Neutral Countries, and (III) Provision for Continuation of Emergency Aid in Occupied Countries with Which Contact Has Been Broken. (A country-by-country breakdown of appropriations appears on page 35—EDITOR.)

EMIGRATION

During twelve months in a world at war, when the United States was a belligerent nation, when practically every normal emigration channel had been blocked and many had thrown up their hands in despair at the numerous difficulties in the way—during these twelve months the J.D.C. made it possible for 7,700 human beings to find their way out of European chaos into lands of safety and asylum: the United States, the republics of Central and South America, and Palestine.

To keep emigration lanes open, it was necessary for the J.D.C. to buy up all or most of the passenger space on a small fleet of neutral Portuguese vessels and keep them plying back and forth across the Atlantic. Individual attention had to be given to many of the families involved in connection with problems of visa expiration, securing transit permission across countries reluctant to open their borders, making contracts with steamship companies at times when no one could say whether the boats would be completely filled or half filled, or practically empty.

Some $2,500,000 was paid out in transportation fares on these vessels, of which the largest part, about $1,750,000, represented advances repayable by the emigrants themselves or by their relatives. Out of the J.D.C.'s budget, a sum of $830,000 was applied towards the cost of transportation of emigrants from Lisbon to the Western Hemisphere and from Turkey, Iran and Yemen to Palestine. Most of this sum was expended through the Hicem (Hias-Ica Emigration Association), which dealt with individual emigrants bound for the Western Hemisphere.

The result of all of this effort can be very simply stated; so far
as is known, no refugee in Europe who had a valid visa to a country of asylum and other appropriate legal documents was deprived of his chance to emigrate simply because the funds were unavailable.

Children’s Project

Another appropriation of $400,000 in the emigration category was made on October 22nd to evacuate a first group of 1,000 refugee children from unoccupied France. This project was being worked out by the J.D.C. in collaboration with the United States Committee for the Care of European Children. Three weeks later the Nazis occupied all of France, and it was found that no children had been able to leave in organized transports although 500 American visas had been granted, the first 100 exit permits had been secured, and the children had been selected and assembled.

For a time the children’s project looked hopeless, but in a little while new opportunities opened up. It was found that there was a large number of children among the 6,000 refugees who had fled from unoccupied France to Spain and Portugal and that several hundred of these were within the age groups acceptable in the original plan. (Visas then became available to these children and the work of organizing their emigration was actually under way by the early days of 1943 — Editor.)

As this is written, efforts continue to be made to effect the evacuation of the 500 children in France who had received their visas. The Swiss Government has undertaken, on humanitarian grounds, to approach the French authorities to remove the children to a neutral country for emigration.

Transmigration Bureau Liquidated

A further sum of $58,105 included under Emigration was required for the liquidation of the J.D.C.’s Transmigration Bureau, which was established in June, 1940, to provide a clearing house where relatives of prospective emigrants from Germany, Austria, Czechoslovakia and
other occupied countries might deposit funds for overseas transportation without assuming the risks involved in dealing with certain travel agents or steamship companies. The liquidation of the Transmigration Bureau became necessary when war was declared between America and Germany. In the course of the Transmigration Bureau's operations it received deposits of $5,250,000 from 22,000 individuals in connection with 16,000 cases representing some 40,000 individuals abroad. It was actually able to accomplish the emigration of 14,000 persons.

This factual account of the appropriation of $1,289,615 for emigration during 1942 gives no inkling of the number and variety of emigration problems which arose. Two examples may be cited.

Some Emigration Emergencies

There was the case of the SS San Thome when it arrived in Cuba in April, carrying 250 refugees who held Cuban visas. Between the time that the San Thome sailed from Europe and the time it arrived in Havana, the Cuban Government had issued a decree forbidding nationals of enemy or enemy-occupied countries to enter the country. The passengers aboard the ship were in grave danger of deportation to Europe. For two weeks the J.D.C. worked incessantly to effect their admission to Cuba. As always, it enlisted the good will and interest of many individuals and organizations. Finally the San Thome passengers were admitted at the personal direction of the President of Cuba.

For months after their admission to Cuba, the passengers, together with several hundred other refugees who had arrived in Cuba somewhat earlier, were detained in the Cuban immigration station of Tiscornia. For a long time the J.D.C.'s cooperating agency in Cuba, the Joint Relief Committee of Havana, attempted to secure their release. It was only by December, however, that the majority were permitted to leave the immigration station and enter Havana. In the interim, the Joint Relief Committee expended $50,000 in J.D.C. funds to supply the Tiscornia refugees with supplementary food and other comforts, as well as to help pay maintenance fees necessary before they could be released.

An entirely different type of problem was that of the 800 Roumanian Jews who met a tragic death aboard the SS Struma, a vessel of
Panamanian registry which struck a mine in the Black Sea late in February. The *Struma* had arrived in Turkey three months earlier and had been stranded in a Turkish seaport, originally because of motor trouble and subsequently because its passengers were unable to receive certificates to enter Palestine. The J.D.C. furnished $10,000 to the Grand Rabbinate of Turkey for relief of the *Struma* passengers.

In spite of efforts by the J.D.C. and by representatives of the Jewish Agency to secure the necessary certificates for the *Struma* passengers, and in spite of the J.D.C.'s pledge to pay transportation costs to Palestine as soon as the certificates had been secured, the *Struma* was ordered out of Turkey and was proceeding back to Roumania when disaster struck. Only one passenger survived.

**WORK IN ALLIED OR NEUTRAL COUNTRIES**

**France**

The sum of $880,000 was appropriated for help to refugees in France during 1942. In the ten months preceding the occupation of Southern France, J. D. C. appropriations, which represented 90% of the total funds used for refugee aid, brought help to some 65,000 individuals through four principal committees: Comite d'Assistance aux Refugies, Camp Commission, Federation of Jewish Societies and Ose.

Through the Comite d'Assistance, 13,000 refugees who still had freedom of movement in 26 localities were daily provided with food, clothing, shelter and a chance to learn a trade. As more and more people lost their jobs because of discriminatory decrees, the C.A.R. was confronted with increasing applications for help.

The Camp Commission, a subsidiary of the C.A.R., constituted the machinery through which 9,000 Jews in internment camps and 11,000 in labor battalions were supplied with food and clothing. As thousands of refugees were rounded up during the summer and early fall for deportation to Poland, the population of the internment camps swelled and the task of the Camp Commission increased accordingly.

The function of the Federation of Jewish Societies was to supply food and clothing, vocational training courses and a measure of medi-
cal aid to Jews from Eastern Europe who had come to France in the early 1920's, and were now being increasingly deprived by anti-Jewish regulations of the possibilities of earning a livelihood. The Federation assisted a total of 10,000 persons.

The care of destitute children was the special sphere of the Ose, which maintained twelve homes to care for and educate orphans, children who had lost contact with their parents, and those whose parents were in internment camps or in occupied France.

A special effort was made by the Ose early in 1942 to remove all children from internment centers and place them in institutions and private homes. By the summer this task had been accomplished and some 600 boys and girls up to the age of 15 had been successfully evacuated and returned to a form of life approaching normalcy.

One of the first moves following the deportation of Jews from the occupied zone was taken by the Ose when, aided by a special J.D.C. grant of $25,000, it arranged to care for 1,200 Jewish children who had been sent over the border from the occupied to the unoccupied zone. When, shortly thereafter, deportations began from the unoccupied zone as well, it was recognized that only temporary safety had resulted from this step. It was at that point that the program to evacuate refugee children to the United States (see page 9) took shape. Together with the Quakers, the Ose was entrusted with the selection and preparation of the children to be evacuated.

In addition to these children's activities, the Ose ministered to the medical needs of undernourished and ailing internees and refugees in ten French departments and 5,000 French and foreign Jews who had been expelled from Alsace-Lorraine into the unoccupied zone. It also gave individual assistance to 420 physicians no longer permitted to practice. A total of 9,000 persons benefited from Ose programs.

Those among the refugees in unoccupied France who were fortunate enough to secure visas for countries in the Western Hemisphere found their way to liberty through the services of the Hicem which, apart from the sums paid in by the emigrants themselves, received the bulk of its transportation budget from the J.D.C.
Close collaboration existed among a number of Jewish, non-Jewish and non-sectarian agencies in unoccupied France, which were engaged in bringing help to refugees in internment camps and labor battalions. The camp assistance programs of the Joint Distribution Committee, the American Friends Service Committee (Quakers), the Unitarian Service Committee, the International Y.M.C.A., the Secours Suisse, and other groups, were coordinated through the Comite de Coordination pour l'Assistance dans les Camps. To the Unitarian Service Committee the J.D.C. granted $15,000 during 1942 for its non-sectarian medical aid.

The year 1942 began with a J.D.C. monthly appropriation of $60,000 for work in unoccupied France. By April, the Ose program of removing children from internment camps, together with constantly rising living costs, necessitated an increase in the budget to $75,000 monthly. This was further augmented to $80,000 in September, when the deportations created many new emergency needs.

The committees in France did everything in their power to relieve suffering arising out of the deportations. They gave shelter, food and clothing to refugees who crossed the border from the occupied to the unoccupied zone in order to make it unnecessary for the refugees to apply to the public authorities. Food packages were given to the deportees to help sustain them during their tragic trip eastward.

Ever since November 11th, when German armies occupied Southern France, J.D.C. work in that area has had to come under the arrangement for continuation of activities by local committees through local borrowings. As in the case of other occupied countries (see page 21), the J.D.C. has undertaken to repay debts arising out of local borrowings when possible to do so without aiding the enemy. The J.D.C.'s guarantee goes into effect January 1, 1943, for a period of six months. Sufficient funds were on hand in Marseille at the time of occupation to cover the program through the end of February, 1943.

Switzerland

For help to refugees in Switzerland the J.D.C. appropriated during 1942 the total of $625,000. This sum, it should be noted, represented the full cost of Jewish refugee maintenance in that country.
Although local Swiss Jews had hitherto supplied nearly 70% of the costs of aid to the needy among the 6,000 refugees in that country, they decided that, since the United States had become a belligerent while Switzerland retained its neutral status, their funds could be more advantageously expended for relief purposes in other countries. Accordingly, they requested the J.D.C. to take over the entire burden of refugee aid in Switzerland. The J.D.C. applied for and received the necessary Treasury licenses for this purpose.

The monthly budget for Switzerland, which had been fixed at $13,300 in December, 1941, was increased to $43,500 in January, 1942.

During the summer and early fall, after the deportations of refugees in unoccupied France had begun, some 6,000 men, women and children crossed into Switzerland from France, thus doubling the refugee population. Although the Swiss Government displayed a most humanitarian attitude towards these refugees and attempted to care for them in as constructive a manner as possible, it was necessary for the J.D.C. to revise its budget to more than $60,000 monthly.

Of the earlier group of refugees in Switzerland, more than 1,500 received full maintenance through the refugee committee while an additional 650, enrolled in voluntary labor camps, received supplementary help in the form of clothing, medical attention and pocket money. The 6,000 newcomers who arrived after the French deportations were practically all penniless and needed much more care. Most of them were sent to well-equipped reception camps and plans were made almost immediately to provide work opportunities for many.

In addition to its grants to the central refugee aid committee, the J.D.C. gave subventions totalling $15,000 to two non-sectarian refugee bodies with headquarters in Switzerland: the International Student Service and the Committee to Secure Employment for Refugee Professional Workers.

Spain

The total appropriation of $329,500 for Spain was made up of monthly grants which varied sharply during the year.
In January the J.D.C.'s monthly appropriation for aid to refugees in Spain was $31,500 because, over and above a residual population of about 1,000, many of whom were interned, a large number of transmigrants continued to go through that country. These people required maintenance for differing periods of time until their boats could leave.

By spring the number of transmigrants had been sharply reduced, principally because refugees from France were now embarking on overseas vessels via Casablanca. It was possible at that time to reduce the monthly Spanish appropriation to $16,500.

A few months later, however, Spain received as large an influx of refugees from France as had Switzerland (see page 13). The J.D.C. relief load mounted accordingly, and the November and December appropriations for work in Spain had to be increased to $57,000.

At present Spain has a total refugee population of some 7,000 and new arrivals continue to come in daily. Many of the men are in prisons or internment camps. Although women and children, too, were interned after they crossed the Pyrenees from France, J.D.C. efforts to have them released have begun to bear fruit.

(By mid-December a cable had been received from Lisbon indicating that 110 women and children had been placed in an "assigned residence" center with the expectation that additional groups would soon arrive. Subsequent cables indicated continuing releases—EDITOR.)

The situation of refugees in Spain is an exceedingly delicate one. For the most part, they arrived without the necessary visas and legal papers. A further complication exists in the fact that no formal Jewish committee is permitted to operate and care for refugees on a group, lower-cost basis. The refugees have to be supported individually at more or less tourist rates. Living costs are high and mounting.

Portugal

Ever since the fall of France in June, 1940, Portugal has been the major gateway out of Europe. To keep it so, and thus to preserve an exit through which refugees might leave, the J.D.C. has given special attention to the needs in that country.
During 1942 J.D.C. grants for work in Portugal were less than in 1941, principally because most of the residual refugee population had been evacuated. At this time there is a nucleus of only 450 refugees remaining in Portugal. Many of them are in “assigned residence” centers outside of Lisbon. Because they are prohibited from working or engaging in gainful occupations, their maintenance requirements must be supplied by the Portuguese refugee aid committee which receives practically 100% of its funds from the J.D.C.

Part of the J.D.C. appropriation for Portugal was likewise spent for temporary maintenance of transmigrants. Several thousand of the 6,700 refugees who left Europe for the Western Hemisphere left by way of Portugal during the latter half of the year.

Polish Refugees in Russia

For some time, the J.D.C. has been aware of the tragic plight and dire need of hundreds of thousands of Polish nationals scattered throughout Asiatic Russia. Until the outbreak of war between Russia and Germany in June, 1941, and the subsequent signing of an agreement between the Polish Government-in-Exile and the Soviet Government permitting the institution of a relief program in behalf of Polish nationals in Russia, efforts to help these people were unavailing. The policy of the Russian Government, which did not desire foreign relief agencies to conduct relief operations in its territories, made it impossible to inaugurate assistance measures in behalf of the refugees.

Shortly after the Polish-Russian agreement had been signed, the J.D.C. was approached by the Polish Government to participate in the relief program. The Polish Government had secured assurances from the Government of the United States that Lease-Lend supplies in the form of food and clothing would be made available. Urgently needed medical supplies, however, were difficult to secure, and the J.D.C. was asked to address itself to this phase of the program.

To this the J.D.C. agreed, and early in 1942 began its shipments of medical and surgical supplies, pharmaceuticals and concentrated food products. A total of $334,000 was allocated for this work, as well as for other forms of help to Polish refugees who left Russia for Iran.
The supplies were shipped to the Polish Embassy in Kuibyshev and were then distributed on a non-sectarian basis in those areas where the Polish refugees were centered. Shipments were made on Russian and other bottoms, freight- and duty-free. Lack of shipping facilities greatly hampered adequate expansion of this program.

Among the shipments were a great variety of medical and surgical instruments, drugs and antiseptics, blankets and linens, antitoxins and vaccines. Recently purchased for shipment was complete equipment for six base hospitals of 100 beds each, to be set up in Turkestan and at other points where the concentration of refugees is greatest. Once the equipment arrived, all that would be necessary would be to erect wooden buildings and wooden cots and the base hospitals would be complete. Simultaneously purchased were 250 fitted doctors' bags so as to equip the physicians among the refugees.

In a separate effort to bring help to Jewish refugees in Turkestan who are in direst need, the J.D.C. recently began to purchase and ship food packages from Iran. In an initial experiment, the sum of $18,000 was spent for this project, which promises to assume much larger dimensions in 1943. Now under consideration is a project to ship quantities of clothing packages from Palestine to Turkestan for Jewish refugees.

Arising out of the problem of Polish refugees in Russia was an additional refugee problem in Teheran, Persia, where thousands of Polish refugees had been evacuated. Among these people were some 2,800 Jews, about half of them children, at least 450 orphaned. These refugees lived in temporary barracks and received aid from the Polish Government out of U.S. Lease-Lend supplies. Most of the Jews were eager to go to Palestine. Immigration certificates were secured for 1,000 Jewish children and the J.D.C. pledged itself to pay the transportation costs from Teheran to Palestine, but at the moment the project is being held up because of difficulty in securing transit visas through Iraq. (Early in January, 1943, some 850 of these children, accompanied by 400 adults, left for Palestine via land and sea routes—EDITOR.)

Linked with the problem of help to Polish Jews in Russia was that
of the needs of Russian Jews, many of whom had been dislocated by
the war and were in great need, along with other Russian civilians.
Although the J.D.C. per se was unable to conduct any program in
behalf of Russian Jews, its officers, directors and contributors have, in
their individual and private capacities, supported the work of the Rus­
sian War Relief Society, which has appealed to all Americans.

Palestine

During the summer, when the military situation in North Africa
was most critical, and Marshal Rommel's forces were moving eastward
within the borders of Egypt, the position of Palestine was in jeopardy.
Responsible Jewish leaders were concerned at the horrible fate which
might await the 550,000 Jews in Palestine should it be occupied.

Special defense measures were taken in Palestine as a result of
which certain war relief needs arose. The J.D.C. was approached by
Zionist leaders to make an emergency grant of $200,000 for these spe­
cial war relief activities. This sum could not be supplied out of the
budgets of the Jewish Agency or of the Jewish Community of Palestine.
The J.D.C., after taking into consideration all of the factors involved,
made the grant. This sum, it should be noted, was over and above regu­
lar J.D.C. subventions, amounting to $115,125, for cultural and religious
institutions in Palestine, including the Hebrew University (see page 21).

North Africa

In 1941, in response to appeals which came from the Jewish com­
munities of Morocco, Algeria and Tangier, the J.D.C. began to make
grants for help to refugees who had come to those countries from
France. Following the application of French anti-Jewish statutes,
J.D.C. grants also went towards relief for the families of Jewish officials
who had been dismissed from their government positions, as well as to
provide schooling for some 5,000 Jewish children who had been ousted
from the French schools.

A total of $57,250 was appropriated by the J.D.C. for work in
North Africa during 1942. Needs which can now be met, following the
liberation of oppressed peoples in North Africa by the American occu­
pying forces, are indicated in several appeals which have recently been received, asking for emergency grants to assist in the rehabilitation of internees released from concentration and labor camps. Funds are needed for transportation out of the camps, initial lodging, medical care, clothing, etc.

The J.D.C. has indicated its willingness to provide the funds for initial reasonable expenses, pending the working out of larger governmental relief plans for all sections of the population who are in need.

Up to the time of the occupation, the Algerian Committee had been supporting 1,650 refugees, including 650 internees. The committee in Casablanca, French Morocco, had been giving help to 250 Jewish refugees in an internment camp and another 700 in workers' camps.

Central and South America

With most of Latin America lined up with the United States in opposition to the Axis, J.D.C. work in twenty Central and South American republics assumed new importance during the period under review. The J.D.C.'s expenditure of $555,000 in that area went to speed the integration of 125,000 Jewish newcomers into the life of their newly adopted countries. The J.D.C.'s program in Latin America, although it is designed to meet immediate needs, is forward-looking in that it paves the way for necessary post-war immigration into thinly settled areas.

The past two years have marked an important turning point in both the character of the refugee situation in Central and South America and the nature of the programs conducted with J.D.C. assistance by refugee aid committees there.

The falling off of new immigration gave the committees the opportunity to plan and launch permanent social service institutions as distinguished from emergency aid organizations. Previous to 1941, they had necessarily devoted themselves for the most part to meeting emergencies and to giving relief to penniless refugees. Today the emphasis is on the constructive side of the work. Marking this aspect of the program has been the establishment of children's homes, homes for the
aged, hospitals, clinics and institutions designed to give economic help to the refugees. Medical needs, particularly for the aged, are mounting.

One of the most useful forms of constructive work has been the development of credit cooperatives which can make loans to small business men at reasonable rates of interest. These institutions are of exceptional importance in Latin America, where high interest rates are common. The first such institution was established in Quito, Ecuador, a year ago, its initial capital furnished in equal parts by the J.D.C. and the local Jewish community. It has functioned successfully during its first year and has afforded a valuable prop for refugee business men, artisans and industrialists in Ecuador. Two more cooperatives are in the process of formation in Rio de Janeiro and in Sao Paulo, Brazil. In prospect also are loan cooperatives in Chile, Bolivia, Peru and Cuba.

Without attempting to give a country-by-country description of developments in Central and South America, two examples may be cited to show the rate of progress of refugee integration.

Recently a report was received from Brazil to the effect that over 1,000 refugees had enlisted in a special volunteer corps to be supervised by the Brazilian Army after Brazil had become a co-belligerent of the United Nations. There are 25,000 refugees—men, women and children, old and young—in Brazil. Last year some 5,000 of these people had only temporary status in Brazil, and consequently were not permitted to work or to take up permanent residence there. With a J.D.C. grant of $22,500, added to funds available locally, the legal status of these refugees was changed and they became residents after payment of governmental fees of approximately $60 per capita. Today, as residents, they are privileged to participate fully in Brazil's war effort.

In Chile, the 12,000 refugees who have entered that country since 1935 have made significant contributions to its economy. Nearly one-third of the refugee-immigrants are working in industry. It is significant that they have established approximately 800 new enterprises which employ over 4,300 Chilean workers.
Religious-Educational Assistance

Religious-educational assistance in 1942 was, as in the past, conducted by the J.D.C. through the medium of the Cultural Committee. The events of recent years have necessitated the transplanting of many schools, yeshivoth and seminaries from Europe’s occupied areas to Palestine. Accordingly, a large part of the J.D.C.’s grants has gone to that country. Of the J.D.C.’s total appropriation of $104,100 for this kind of work in 1942, $91,000 was allocated to 65 institutions there.

In recent years the J.D.C. has been extending constantly growing financial help and assistance to newly founded religious institutions in Central and South America, where Jewish communities have just begun to form. This type of help has included the sending of religious articles of various kinds, subsidies to enable the communities to acquire ground for cemeteries, to rent adequate quarters for places of worship and for school rooms, and to engage rabbinical services.

PROVISION FOR CONTINUATION OF EMERGENCY AID IN OCCUPIED COUNTRIES

With the entry of the United States into the war on December 7, 1941, the J.D.C. was unable, as an American organization, to continue direct work in, or contact with, committees in occupied countries. In view of the tragic plight and great poverty of Jewish populations in some of these occupied countries, the J.D.C. had earlier made arrangements to assure the continuation of indispensable relief work under local auspices. In March, 1941, local committees were informed that, should they be cut off by war from communication with the United States, they were authorized to continue their work by incurring borrowings locally, these borrowings to be repaid by the J.D.C. when possible to do so without aiding the enemy. A sum of $2,009,000 was appropriated by the J.D.C. in 1942 to cover these relief activities in Poland, Roumania, Hungary, Yugoslavia, Italy, Shanghai, etc.

The J.D.C. has had verification from competent sources of the fact that a substantial relief program continued in Poland at least through the first half of the year. Among others, an American clergyman recently repatriated from Poland brought word that, as late as the sum-
mer of 1942, a large number of soup kitchens were still functioning in Warsaw. It was his belief that this work was being financed by local borrowings under the J.D.C.'s guarantee arrangement.

Similarly, Americans who were repatriated from Shanghai during the summer stated that J.D.C. representatives there had borrowed the equivalent of $180,000 up to June, 1942, to continue the refugee relief program in that area on a minimal basis.

**J. D. C. Staff**

No record of J.D.C. activities through the year would be complete without reference to our New York and overseas staffs and their devoted labors.

In April, Morris C. Troper resigned as European Chairman of the J.D.C. to accept a commission as Lieutenant Colonel in the U.S. Army. Dr. Joseph J. Schwartz, who has spent all of the past year in Lisbon, succeeded Col. Troper as European Chairman. Because of the difficulties of sending additional staff members to Lisbon to assist him, Dr. Schwartz carried on the complex program of the J.D.C.'s European headquarters virtually single-handed. At considerable personal risk he insisted on remaining at his post in Lisbon so that the work might go on. In early November, we were able to send two Americans—Herbert Katzki and Louis H. Sobel—to Lisbon to assist Dr. Schwartz on the children's evacuation program. On the very day that their boat sailed, came the news of the North African offensive.

Both men are in Lisbon now. Mr. Sobel is expected to return in the near future to become the J.D.C.'s representative in Latin America. Another American, Charles H. Jordan, is stationed in Cuba, where he heads the J.D.C.'s cooperating committee, the Joint Relief Committee of Havana.

Our two American representatives in Shanghai, Laura Margolis and Manuel Siegel, are still at their posts. They both have displayed extraordinary courage and devotion.

In New York our administrative problems continue to be heavy and the thanks of the National Council are due to the group of execu-
tives who have given all of their time and effort to the work: Joseph C. Hyman, Moses A. Leavitt, Evelyn M. Morrissey, their associates and members of the staff.

**Administrative Changes**

A number of other officers and Executive Committee members have gone into the armed and government services. Our Chairman, Edward M. M. Warburg, enlisted as an Army private in February and was recently commissioned a Second Lieutenant. Harold F. Linder, one of our Vice-Chairmen, is a Lieutenant Commander in the Navy. Abner Bregman, our Associate Treasurer, is a First Lieutenant in the Army Air Corps. Lewis L. Strauss, Executive Committee member, is a Commander in the Navy.

Several other officers and Executive Committee members resigned from the J.D.C. on entering war service: Herbert H. Lehman, named Director of Foreign Relief and Rehabilitation Operations; Alfred Jarozski, Jr., serving the War Department in a civilian capacity; and Harold K. Guinsburg, serving the Office of War Information. Marco F. Hellman, former Treasurer, is a Major in the Army Quartermaster Corps.

During the period under review our officers suffered a severe loss through the death of our beloved Dr. Solomon Lowenstein. In addition, 76 other members of the National Council have passed away. Their names will be placed in the record. It has also been a source of grief to us that several of our most valuable and highly-respected leaders of European communities died during the year: Dr. Otto Hirsch and Dr. Julius Seligsohn of Berlin; Alexander Eppler of Budapest; Sime Spitzer of Belgrade; Dr. Eugene Mittwoch, formerly of Berlin.

(Since the delivery of this report by Mr. Becker, two more highly valued Board members have passed away: David M. Bressler, a Vice-Chairman, and Louis E. Kirstein—ERROR.)

Two additions to the Executive Committee and Board of Directors took place during 1942. Irving H. Sherman of New York was elected to the Board at a meeting in January. Mrs. David M. Levy, a member of the Board, was elected to the Executive Committee in May.
(At the Annual Meeting at which Mr. Becker delivered this report, elections and re-elections to the Board and Executive Committee resulted in the list which appears on pages 29, 30—Editor.)

You will be happy to learn, I am sure, that a preliminary memorandum has just been initialled to set up an agreement renewing the United Jewish Appeal for its fifth year of operation. Campaigns throughout the country achieved magnificent results in the face of many difficulties arising from war conditions. Gross pledges are expected to be approximately the same as last year—over $14,000,000.

Contact with Other Agencies

In 1942, even more than in the past, the J.D.C. continued to work in close collaboration with many other agencies. Along non-sectarian lines, contact was maintained with the American Friends Service Committee (Quakers), the American Red Cross, the International Red Cross, the Unitarian Service Committee, the International Y.M.C.A., the President’s Advisory Committee for Political Refugees, President’s War Relief Control Board, the Intergovernmental Committee on Refugees, the National Budgeting Committee and a number of agencies involved in post-war planning such as Columbia University’s course in Training in International Administration, Institute of World Economics and National Planning Association.

We also had occasion to be in touch, apart from branches of our own government such as the State and Treasury Departments, with various governments such as the Polish Government-in-Exile, the Netherlands Government-in-Exile, the British Government, the Czechoslovakian Government-in-Exile. We have continued, of course, to keep closely in touch with national Jewish organizations, such as the Council of Jewish Federations and Welfare Funds, the National Refugee Service, the General Jewish Council, the Jewish Labor Committee, the B’nai B’rith, the American Jewish Committee, the German-Jewish Children’s Aid (now the European-Jewish Children’s Aid), the Hias, the Hicem, etc.
CONCLUSION

Looking towards 1943, perhaps the most outstanding conclusion to be drawn is that, despite constant changes, J.D.C. work is continuous, not only because it must be prepared to step into emergencies as they arise, but also in the sense that, though the content of the work may change from year to year, the J.D.C. itself is a fixed institution with specific, continuing responsibilities. Its global responsibility as the chief American agency for help to stricken Jewish communities in all parts of the world will remain unchanged though new areas of need be opened up and others closed down.

The year just past has been a heartbreaking one for many of our overseas brethren. Scanning the record of tragedy on page 26, we see persecution, murder and pillage on all sides. It is a source of gratification to me, and should be to all members of the National Council, that, thanks to the devotion and vigilance of the J.D.C., many measures of aid were undertaken and Jews the world over were given both help and hope.

Respectfully submitted,

[Signature]
Chairman, National Council.
Almost every major development overseas during the past twelve months left its imprint on groups of Jews. A summary of these developments provides the historical background of Jewish life and tragedy abroad.

JAN. 25 — Ten thousand Jews reported to have been deported from Germany to Poland in one week.


FEB. 24 — *SS Struma*, turned back from Turkey to Roumania, hits mine in Black Sea, going down with 769 Jewish victims.

MAR. 25 — Mass expulsion of 75,000 Slovakian Jews to Poland begins.

APRIL 18 — Cuban Government bans immigration of nationals of enemy and enemy-occupied countries.

MAY 6 — Following Hitler-Mussolini conference on May 1, all Italian Jews between 18 and 55 ordered up for forced labor.

MAY 7 — Between the 7th and 20th of May, 60,000 Jews were put to death in Vilna, according to eye-witness reports.

MAY 14 — Famine reported to have taken the lives of 7,000 Jews in Greece, including 3,000 children under 14 years of age.

MAY 15 — Germans order forced labor in Belgium for Jewish men from 18 to 60 and women from 20 to 55.

JUNE 4 — Reinhard Heydrich, Gestapo “protector” of Bohemia-Moravia, dies following attack by Czech patriots. “Revenge” blood bath ensues, many Jews dying at hands of Nazi firing squads.

JUNE 5 — United States officially recognizes a state of war as existing with Bulgaria, Hungary and Roumania.

JUNE 17 — More than 100,000 Roumanian Jews reported to have been transferred to camps in the Transnistria district of Nazi-held Ukraine.
June 25 — Marshal Rommel and his Afrika Korps cross the Egyptian border, threaten Palestine and all Middle East.

July 13 — Germans in Holland adopt policy of deportation for 150,000 Dutch Jews.

July 17 — Nazis begin mass deportations of Jews from Paris.

July 22 — Germans order all Warsaw Jews, regardless of age or sex, to be deported eastward. Only Jews employed in German enterprises, Jewish civilian police and hospital staff members and their nearest of kin are exempted from order.

Aug. 4 — At 5 A.M. police break in at two women's emigration centers in Marseille to start deportation of Jewish refugees from unoccupied France.

Aug. 23 — Belgrade Nazi newspaper discloses 56,000 Jews had been deported from Yugoslavia.

Aug. 27 — Bulgaria adopts anti-Jewish laws in imitation of Nuremberg decrees; 50,000 Jews affected.

Sept. 22 — All but 600 Jews succeed in fleeing Burma. About 100,000 Jews said to be under Japanese domination.

Oct. 1 — Hungarian Premier Kallay orders expropriation of all Jewish-owned land completed by end of year. All able-bodied Jews to be sent to forced labor in Nazi-controlled lands.

Oct. 27 — Vidkun Quisling orders confiscation of entire property of all Norwegian Jews; mass arrests also carried out.

Oct. 29 — 12,000 Jewish refugees reported to have fled France into Switzerland and Spain to escape Nazi deportation.

Nov. 7 — Allies begin occupation of French North Africa; 350,000 Jews in Algeria, French Morocco and Tunisia, as well as 10,000 Jewish refugees, affected.

Nov. 11 — Hitler seizes unoccupied France; 200,000 additional Jews come under Nazi yoke.

Nov. 17 — President Roosevelt announces: "I have requested the liberation of all persons in Northern Africa who had been imprisoned because they opposed the efforts of the Nazis to dominate the world, and I have asked for the
abrogation of all laws and decrees inspired by Nazi governments or Nazi ideologies.

Nov. 21 — Gov. Herbert H. Lehman of New York is appointed Director of Foreign Relief and Rehabilitation Operations, to work in conjunction with the State Department. He foresees many years of reconstructive work in war-torn lands.

Dec. 2 — Day of Mourning for massacred European Jews observed in 29 countries.

Dec. 17 — British Ministry of Economic Warfare reports Nazis deported to “unknown destinations” 250,000 Jews from Roumania, 73,000 from Alsace-Lorraine, 70,000 from France, 57,000 from Slovakia, over 40,000 from Holland, 1,000 from Norway, in addition to tens of thousands from Poland, Germany, Austria and Czechoslovakia—a total of 500,000.

— United Nations issue joint statement condemning Germany’s “bestial policy of cold-blooded extermination of Jews.”

— British House of Commons stands in silence “in protest against disgusting barbarism” of the Nazis against Jews.

Dec. 19 — Report by the United Nations on fate of 5,000,000 Jews in German-held Europe declares that Nazis intend to “wage this war (against Jews) until the Jews have been wiped off the face of the earth.” Number of Jews slain and deported since 1939 placed at 2,000,000.


Dec. 23 — Poland’s Jews, Nazi report discloses, now herded into the Warsaw ghetto, 12 Galician ghettos and 42 townships. Prior to Nazi occupation, Poland’s Jews had lived in 700 cities.
THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, Inc.

Officers

Paul Baerwald, Hon. Chairman
Mrs. Felix M. Warburg, Hon. Chairman
James N. Rosenberg, Hon. Chairman, Executive Committee
†Edward M. M. Warburg, Chairman
James H. Becker, Chairman, National Council
Albert H. Lieberman, Vice-Chairman, National Council

Vice-Chairmen

George Backer
Alexander Kahn
†Harold F. Linder
Jonah B. Wise

William Rosenwald
William J. Sroder
M. C. Sloss

Joseph C. Hyman,
Executive Vice-Chairman
I. Edwin Goldwasser, Treasurer
Alexander A. Landesco, Treasurer
†Abner Bregman, Associate Treasurer
Evelyn M. Morrissey, Assistant Treasurer
Mrs. H. B. L. Goldstein, Comptroller
Isidor Coons, Director of Fund-Raising
Moses A. Leavitt, Secretary

European Executive Council

Bernhard Kahn, Honorary Chairman
Joseph J. Schwarts, Chairman

Board of Directors

E. P. Adler, Davenport, Iowa
Sidney J. Allen, Detroit
Bertram M. Aufsesser, Albany
Carl J. Austrian, New York
George Backer, New York
*Paul Baerwald, New York
Edward M. Baker, Cleveland
Joseph Baskin, New York
*James H. Becker, Chicago
Joseph M. Berne, Cleveland
Maurice Bernon, Cleveland
David Bernstein, New York
Israel Bernstein, Portland, Me.
John L. Bernstein, New York
Irvin Bettman, St. Louis
Jacob Billikopf, Philadelphia
Newton Bissinger, San Francisco
Jacob Blaustein, Baltimore
Herbert R. Bloch, Cincinnati
L. E. Block, Chicago
Louis J. Borinstein, Indianapolis
†Abner Bregman, New York
*Louis Broido, New York
Abe Bronfman, Montreal
Fred M. Butsel, Detroit
Eddie Cantor, Los Angeles
Louis Caplan, Pittsburgh
Avery Carp, Granite City, Ill.
Nathan Chalin, New York
Morris R. Cohen, New York
Alfred E. Cohn, New York
*Ralph F. Col, New York
Amos S. Deinard, Minneapolis
*David Dubinsky, New York
G. A. Efroyson, Indianapolis
Louis H. Ehrlich, Kansas City
Abram I. Elkus, New York
Morris Engelman, New York
Max Epstein, Chicago
Leon Falk, Jr., Pittsburgh
Mrs. Myron S. Falk, Jr., Wash.
Joseph L. Fink, Buffalo
*Louis Finkelstein, New York
*Harry Fischel, New York
Arthur Fluegelman, New York
Phillip Forman, Trenton
Aaron M. Frank, Portland, Ore.
A. Richard Frank, Chicago
Max Freedman, Cleveland
Jonah J. Goldstein, New York
*I. Edwin Goldwater, New York
Monroe Goldwater, New York
*J. J. Golub, New York
†William W. Goodman, Memphis

* Member of Executive Committee
† Serving in the Armed Forces of the United States
D. Samuel Gottscman, New York

*Joel Gross, Newark
Reuben Guskin, New York
*Morris W. Haft, New York
Salmon P. Halle, Cleveland
David E. Harlem, Denver
Leo H. Helmerdinger, Phila.
*Adolph Held, New York
*Marco F. Hellman, New York
Sidney L. Harold, Shreveport
Walter S. Hillborn, Los Angeles
Mrs. Walter A. Hirsch, N. Y.
Harry A. Helfter, Los Angeles
Abraham Horowitz, New York
Albert D. Hutsler, Baltimore
Stanley M. Issacs, New York
Leslie L. Jacoba, Dallas
Morris E. Jacoba, Omaha
Lee Jung, New York
*A. Kahan, New York
Milton Kahn, Boston
*E. I. Kaufmann, Washington
Milton W. King, Washington
Joseph J. Klein, N. Y.
*Jerome H. Kahn, Hartford
Abraham Krause, New York
Milton Kutn, Wilmington
Alexander A. Landesco, N. Y.
Sidney Lansburgh, Baltimore
Albert D. Laskor, New York
*Edward Lasansky, Brooklyn
Morris S. Lason, Baltimore
*Al Paul Leaton, Philadelphia
Leo Lehman, Pittsburgh
Robert Lehman, New York
*Samuel D. Leidesdorf, New York
Emil W. Leipziger, New Orleans
Max Lerner, Williamstown, Mass.
*Mrs. David M. Levy, New York
*Isaac H. Levy, New York

Sam A. Lewison, New York
*Albert H. Lieberman, Phila.
Charles J. Liebman, N. Y.
*Harold F. Lindor, New York
Max Livingston, New Haven
Carl M. Loeb, New York
Joseph P. Loeb, Los Angeles
*Hirsch Manischewits, New York
Samuel Markell, Boston
*James Marshall, New York
Armand May, Atlanta
*George Z. Medalie, New York
Jerome Michael, New York
Abraham Miller, New York
Henry Monsky, Omaha
Charles W. Morris, Louisville
Paul Muni, Los Angeles
Stanley C. Myers, Miami
Marcus Nadler, New York
*Edward A. Norman, N. Y.
Max Osgut, New York
Nathan M. Ohrbach, New York
Harris Perlstein, Chicago
David deSola Pool, New York
Jacob S. Potofsky, New York
Meyer L. Prentis, Detroit
Joseph M. Proskauer, N. Y.
Benjamin J. Rabin, New York
Aaron S. Rauh, St. Louis
*A. J. Rongy, New York
*James N. Rosenberg, New York
Lessing J. Rosenwald, Phila.
*William Rosenwald, Greenwich
*Morris Rothenberg, New York
Bernard Sachs, New York
Ben Sadowaki, Toronto
Simon Sakowitz, Houston
A. L. Saltzstein, Milwaukee
E. J. Schanfarber, Columbus
Ulysses S. Schwartz, Chicago

William H. Schwarzschild, Richmond
Murray Seagongood, Cincinnati
Eustace Seligman, New York
Bernard Semel, New York
Alfred Shemanaki, Seattle
*I. H. Sherman, New York
Samuel Shore, New York
William J. Shroder, Cincinnati
Mendel B. Silberberg, Los Ang.
Archibald Silverman, Providence
M. C. Sloss, San Francisco
Abraham Seere, Detroit
Nathan M. Stein, Milwaukee
Jesse H. Steinhardt, San Fran.
Edgar B. Stern, New Orleans
Henry M. Stern, Rochester
Horace Stern, Philadelphia
Hugh Grant Straus, Brooklyn
Mrs. Roger W. Straus, New York
*Lewis L. Strauss, New York
Frank L. Sulaburger, Chicago
Leon C. Sunstein, Philadelphia
Aaron Teitelbaum, New York
*Morris C. Troper, Philadelphia
Jerome L Udell, New York
F. Frank Vorenberg, Boston
*Edward M. M. Warburg, N. Y.
Mrs. Felix M. Warburg, N. Y.
*Max M. Warburg, New York
Eugene Warner, Buffalo
*David M. Watchmaker, Boston
Adolph Weil, Montgomery
Frank L. Weil, New York
Henry Wineman, Detroit
Moses Winkelstein, Syracuse
*Jonah B. Wise, New York
David P. Wohl, St. Louis
Morriss Wohl, Philadelphia

* Member of Executive Committee
† Serving in the Armed Forces of the United States
January 18, 1948

The American Jewish Joint Distribution Committee, Inc.
100 East 42nd Street
New York, N. Y.

Dear Sirs:

We have examined the following accompanying Cumulative Summary Statements of THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, INC., from inception, October 1914, through December 31, 1942. The financial data for the years 1941 and 1942 are tentative, before closing; subject to final audits:

EXHIBIT "A" - Statement of Liabilities, Reserves, and Resources - December 31, 1942.

"B" - Summary Statement of Income and Expenditures from October 1914 through December 31, 1942.

SCHEDULE #1 - Expenditures from October 1914 through December 31, 1942 by Countries and Territories.

We have reviewed the system of internal control and accounting procedures in the New York Office and, without necessarily making a complete detailed audit of the transactions, have examined or tested the accounting records and other supporting evidence, by methods we deemed appropriate, and to the extent possible by reason of restrictions imposed by the Government of the United States and general war conditions. Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances.

Another American firm of independent Certified Public Accountants has been engaged by the Joint Distribution Committee to audit, in New York, the 1941 overseas records of the J.D.C. The assembling and analysis of such records and material relating to 1941 transactions as have been obtained abroad, and their reconciliation with the New York records, recently have been completed by the accounting office of the J.D.C., the delay having been occasioned by war conditions. Hence, it is expected that both the New York audit and the overseas audit for 1941 will be completed in the early part of this year.

Records and material relating to 1942 overseas transactions as have been obtained abroad are in process of assembly and analysis by the New York office of the J.D.C. Our audit of the overseas records in the New York office will proceed as quickly as these operations have been effected. The audit of the New York records for 1942 has proceeded as far as possible, the completion thereof necessarily awaiting reconciliation with the overseas records.

In our opinion, subject to our final audits and reports for the years 1941 and 1942, and our comments herein, these statements present fairly the financial status, before closing, as of December 31, 1942 and the results of operations for the period 1914 to 1942, inclusive, of the American Jewish Joint Distribution Committee, Inc., in conformity with generally accepted accounting principles.

Field audits were made in 1942 of the 1940 and 1941 records of three Joint Relief Committees in Central America subsidised by the Joint Distribution Committee. Our separate reports on these audits previously have been submitted. These were in addition to the field audit reports submitted in 1941 on the 1939 and 1940 records of other committees in Central and South America, also subsidised by the Joint Distribution Committee.
THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, Inc.

STATEMENT OF LIABILITIES, RESERVES AND RESOURCES
As of December 31, 1942
GENERAL FUND—ACCRAUL BASIS
TENTATIVE, BEFORE CLOSING; SUBJECT TO FINAL AUDIT

LIABILITIES AND RESERVES

Due Committees in countries with which contact has been maintained, for expenditures authorized through December 31, 1942. Against this amount payments are being made currently as Treasury Licenses are received .................. $1,564,164.64

Due Committees in countries with which contact has been broken—for funds borrowed from local sources and distributed for relief in accordance with instructions given by us prior to the U. S. entry into the war; and by our representatives subsequent thereto—payable after the war ................................................................. 2,009,200.00

Payable to Overseas Committees and individuals for relief disbursed—through clearance arrangements and for funds borrowed locally and paid out for our account—fully covered by securities held in Treasury (see page 33). Against this amount payments are being made currently as Treasury Licenses are received ........................................ 2,511,634.94

Other Liabilities ........................................................................................................ 126,734.08

Accounts Payable, Suspense Credits, etc .............................................................. 335,975.47

Working Fund Reserve (officially established during years 1934–1938) .......... $ 620,000.00

Reserve for Legacy Account (see page 33) ......................................................... 196,538.16

Suspense Reserve ................................................................................................. 10,603.09

TOTAL LIABILITIES AND RESERVES ......................................................... $7,374,850.38

[ 32 ]
**RESOURCES**

| Cash Funds—New York                        | $ 132,194.42 |
| Cash Funds—Overseas                       | **41,168.77** |
| (Subject to adjustment as current overseas accountings are received—latest report received covers October, 1942) |
| Securities (U. S. Government)              | **2,511,634.94** |
| to cover amount payable to Overseas Committees and individuals for relief disbursed (see page 32) |
| Additional Securities (U. S. Government)    | **8,069.03** |
| Accrued Interest Receivable                | **785,766.61** |
| Securities—Legacy Account (see page 32)    | **196,538.16** |
| Advances made for transportation which in part will be reimbursed in cash and in part will represent charges against budgetary commitments when full accountings are received |
| Estimated Balance to be received from the 1942 Campaign of the U. J. A. | **$1,995,725.00** |
| Estimated Balances to be received from Campaign of the U. J. A. for years prior to 1942 | **122,173.17** / **2,117,898.17** |
| Loans, Advances and Sundry Accounts and Notes Receivable | **$ 527,265.22** |
| Less:—Reserve                             | **21,325.39** / **505,959.83** |
| Claims against Foreign Banks              | **$ 53,425.00** |
| Less:—Reserve                             | **53,425.00** / | **—** |
| **TOTAL RESOURCES**                       | **6,895,336.78** |
| **EXCESS OF LIABILITIES AND RESERVES OVER RESOURCES—GENERAL FUND** |
| **ACCUMULATED DEFICIT—DECEMBER 31, 1942 (SEE NOTES)** | **$ 479,513.60** |

**NOTES:**—The above statement does not include the following:

1. Commitments incurred as of December 31, 1942, on account of the 1943 Program totaling $1,074,000.
2. Commitments aggregating $956,700, deferred to future years.
3. Transmigration Bureau Transactions.
4. Madi, held for Transmigration Purposes, etc. — $54,995.08.
5. Less and Solly Cohen Trust Fund — $29,795.83, for restricted purposes.
6. Investments previously made in American Joint Reconstruction Foundation; Palestine Economic Corporation; Geltzher Chez, Jewish Joint Agricultural Corporation, etc.; being of no present cash value to J. D. C.
7. Possible refundable items for unused passages and related purposes on account of bookings made with various transportation agencies; and possible miscellaneous refunds from relatives and friends of refugees.
## Summary Statement of Income and Expenditures

**From October, 1914 Through December 31, 1942**

**General Fund—Accrual Basis**

**Years 1941 and 1942 Tentative, Before Closing; Subject to Final Audit**

<table>
<thead>
<tr>
<th>Year</th>
<th>Income</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1942</td>
<td>$6,726,451.28</td>
<td>$7,257,330.00</td>
</tr>
<tr>
<td>1941</td>
<td>$6,171,253.41</td>
<td>$6,328,076.60</td>
</tr>
<tr>
<td>1940</td>
<td>$6,298,675.54</td>
<td>$8,653,734.93</td>
</tr>
<tr>
<td>1939</td>
<td>$8,137,391.87</td>
<td>$3,799,878.29</td>
</tr>
<tr>
<td>1938</td>
<td>$4,020,314.61</td>
<td>$2,603,759.51</td>
</tr>
<tr>
<td>1937</td>
<td>$2,952,185.09</td>
<td>$1,904,923.77</td>
</tr>
<tr>
<td>1936</td>
<td>$2,340,285.77</td>
<td>$983,543.05</td>
</tr>
<tr>
<td>1935</td>
<td>$1,402,199.29</td>
<td>$1,382,326.08</td>
</tr>
<tr>
<td>1932</td>
<td>$465,754.37</td>
<td>$741,705.67</td>
</tr>
<tr>
<td>1931</td>
<td>$1,757,035.78</td>
<td>$385,225.52</td>
</tr>
<tr>
<td>1930</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1929</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1928</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1927</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1926</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1925</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1924</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1923</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1922</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1921</td>
<td>$1,757,035.78</td>
<td>$1,757,035.78</td>
</tr>
<tr>
<td>1920</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1919</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1918</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1917</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1916</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1915</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
<tr>
<td>1914</td>
<td>$3,401,700.39</td>
<td>$1,402,199.29</td>
</tr>
</tbody>
</table>

**TOTAL INCOME** ........................................... $121,471,277.88

**TOTAL EXPENDITURE** .................................... $121,307,741.48

Excess of Income over Expenditures ....................... $140,866.40

Less:—Provision for Working Fund Reserve (officially established during 1934 to 1938) 620,000.00

Resulting in an accumulated deficit of ................. $(479,513.60)

(Exhibit “A”)

### Reserve for Legacy Account

<table>
<thead>
<tr>
<th>Year</th>
<th>Income</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1942</td>
<td>$344,251.57</td>
<td>$160,000.00</td>
</tr>
<tr>
<td>1941</td>
<td>$12,286.59</td>
<td>—</td>
</tr>
</tbody>
</table>

**Expenditures** .............................................. $356,538.16

**Balance** .................................................. $196,538.16

(Exhibit “A”)

### Suspense Reserve

<table>
<thead>
<tr>
<th>Year</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1942</td>
<td>$10,603.09</td>
</tr>
</tbody>
</table>

(Exhibit “A”)

(A) Represents income from November 1, 1916 through December 31, 1917.

(B) Represents income from October 1, 1914 through October 31, 1916.
**THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, Inc.**

**EXPENDITURES—OCTOBER, 1914—DECEMBER 31, 1942**

**BY COUNTRIES AND TERRITORIES**

**GENERAL FUND—ACCRUAL BASIS**

**YEARS 1941 AND 1942 TENTATIVE, BEFORE CLOSING; SUBJECT TO FINAL AUDIT**

<table>
<thead>
<tr>
<th>Country and Territory</th>
<th>Total Through December 31, 1941</th>
<th>Year 1942</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abyssinia</td>
<td>$15,207.57</td>
<td>$15,207.57</td>
</tr>
<tr>
<td>Albania</td>
<td>$15,215.20</td>
<td>$15,215.20</td>
</tr>
<tr>
<td>Alexandria, Egypt</td>
<td>$58,651.55</td>
<td>$58,651.55</td>
</tr>
<tr>
<td>Algeria, Tunisia, Morocco</td>
<td>$45,000.00</td>
<td>$17,000.00</td>
</tr>
<tr>
<td>Argentina</td>
<td>$36,800.00</td>
<td>$35,000.00</td>
</tr>
<tr>
<td>Australia, Burma, New Zealand</td>
<td>$22,000.00</td>
<td>$22,000.00</td>
</tr>
<tr>
<td>Austria and Hungary, Including Galicia (Prior to 1920)</td>
<td>$2,681,591.10</td>
<td>$2,681,591.10</td>
</tr>
<tr>
<td>Austria</td>
<td>$3,556,477.35</td>
<td>$3,556,477.35</td>
</tr>
<tr>
<td>Baltic Provinces</td>
<td>$58,672.33</td>
<td>$58,672.33</td>
</tr>
<tr>
<td>Belgium</td>
<td>$1,149,772.33</td>
<td>$1,149,772.33</td>
</tr>
<tr>
<td>Bolivia</td>
<td>$470,300.00</td>
<td>$355,300.00</td>
</tr>
<tr>
<td>Brazil</td>
<td>$379,955.83</td>
<td>$305,336.11</td>
</tr>
<tr>
<td>Bulgaria and Occupied Territory of Serbia</td>
<td>$46,036.48</td>
<td>$46,036.48</td>
</tr>
<tr>
<td>Canada</td>
<td>$20,000.00</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Casablanca</td>
<td>$192,000.00</td>
<td>$15,500.00</td>
</tr>
<tr>
<td>Central Europe</td>
<td>$388,451.53</td>
<td>$388,451.53</td>
</tr>
<tr>
<td>Chile</td>
<td>$141,267.00</td>
<td>$116,833.00</td>
</tr>
<tr>
<td>China</td>
<td>$651,274.33</td>
<td>$651,274.33</td>
</tr>
<tr>
<td>Colombia</td>
<td>$15,942.10</td>
<td>$10,942.10</td>
</tr>
<tr>
<td>Costa Rica</td>
<td>$4,583.52</td>
<td>$4,289.52</td>
</tr>
<tr>
<td>Cuba</td>
<td>$676,475.31</td>
<td>$486,706.70</td>
</tr>
<tr>
<td>Curacao</td>
<td>$33,231.60</td>
<td>$33,231.60</td>
</tr>
<tr>
<td>Czechoslovakia, Bohemia and Moravia, Slovakia</td>
<td>$1,881,405.61</td>
<td>$1,881,405.61</td>
</tr>
<tr>
<td>Dansig</td>
<td>$157,369.25</td>
<td>$157,369.25</td>
</tr>
<tr>
<td>Denmark</td>
<td>$8,777.92</td>
<td>$8,777.92</td>
</tr>
<tr>
<td>Dominican Republic</td>
<td>$90,878.72</td>
<td>$32,062.67</td>
</tr>
<tr>
<td>Ecuador</td>
<td>$1,150.00</td>
<td>$---</td>
</tr>
<tr>
<td>England</td>
<td>$98,842.81</td>
<td>$89,711.01</td>
</tr>
<tr>
<td>Estonia</td>
<td>$4,270.80</td>
<td>$4,270.80</td>
</tr>
<tr>
<td>Finland</td>
<td>$21,750.00</td>
<td>$21,750.00</td>
</tr>
<tr>
<td>France</td>
<td>$4,273,430.72 (A)</td>
<td>$2,999,180.72</td>
</tr>
<tr>
<td>Germany</td>
<td>$5,732,448.25</td>
<td>$5,732,448.25</td>
</tr>
<tr>
<td>Greece, Turkey, Serbia, Syria</td>
<td>$1,566,178.70</td>
<td>$1,566,178.70</td>
</tr>
<tr>
<td>Greece</td>
<td>$100,903.38</td>
<td>$100,903.38</td>
</tr>
<tr>
<td>Guatemala</td>
<td>$2,700.00</td>
<td>$2,700.00</td>
</tr>
<tr>
<td>Haiti</td>
<td>$33,505.62</td>
<td>$17,520.00</td>
</tr>
<tr>
<td>Holland</td>
<td>$1,285,504.43</td>
<td>$1,285,504.43</td>
</tr>
<tr>
<td>Honduras</td>
<td>$10,035.00</td>
<td>$6,750.00</td>
</tr>
<tr>
<td>Hungary</td>
<td>$1,151,025.34</td>
<td>$1,151,025.34</td>
</tr>
<tr>
<td>Iran-Persia</td>
<td>$39,217.37</td>
<td>$39,217.37</td>
</tr>
<tr>
<td>Italy, Including Rhodes</td>
<td>$476,233.34</td>
<td>$476,233.34</td>
</tr>
<tr>
<td>Jamaica</td>
<td>$59,712.00</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>Japan</td>
<td>$265,271.28</td>
<td>$265,271.28</td>
</tr>
<tr>
<td>Kenya (Africa)</td>
<td>$7,100.00</td>
<td>$7,100.00</td>
</tr>
<tr>
<td>Latvia</td>
<td>$533,597.57</td>
<td>$533,597.57</td>
</tr>
<tr>
<td>Lithuania</td>
<td>$1,730,150.03</td>
<td>$1,730,150.03</td>
</tr>
</tbody>
</table>

(over)
<table>
<thead>
<tr>
<th>Country</th>
<th>Total</th>
<th>October 1914 Through December 31, 1941</th>
<th>Year 1942</th>
</tr>
</thead>
<tbody>
<tr>
<td>Luxembourg</td>
<td>116,818.90</td>
<td>116,818.90</td>
<td>—</td>
</tr>
<tr>
<td>Mauritius</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td>—</td>
</tr>
<tr>
<td>Mexico</td>
<td>13,854.38</td>
<td>12,783.59</td>
<td>1,121.40</td>
</tr>
<tr>
<td>Norway</td>
<td>9,000.00</td>
<td>9,000.00</td>
<td>—</td>
</tr>
<tr>
<td>Palestine</td>
<td>9,177,544.76</td>
<td>8,974,345.76</td>
<td>250,299.00</td>
</tr>
<tr>
<td>Panama</td>
<td>40,491.15</td>
<td>28,191.15</td>
<td>2,300.00</td>
</tr>
<tr>
<td>Paraguay</td>
<td>1,602.54</td>
<td>702.54</td>
<td>900.00</td>
</tr>
<tr>
<td>Peru</td>
<td>14,538.40</td>
<td>13,328.40</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Philippines</td>
<td>62,876.29</td>
<td>62,876.29</td>
<td>—</td>
</tr>
<tr>
<td>Poland, Lithuania and Kurland (Prior to 1920)</td>
<td>11,543,198.37</td>
<td>11,543,198.37</td>
<td>—</td>
</tr>
<tr>
<td>Poland</td>
<td>18,685,034.27</td>
<td>18,673,034.27</td>
<td>12,000.00</td>
</tr>
<tr>
<td>Portugal</td>
<td>448,628.23</td>
<td>268,472.08</td>
<td>175,156.25</td>
</tr>
<tr>
<td>Roumania</td>
<td>3,520,447.92</td>
<td>3,520,447.92</td>
<td>—</td>
</tr>
<tr>
<td>Russia (Prior to 1920)</td>
<td>4,000,300.00</td>
<td>4,000,300.00</td>
<td>—</td>
</tr>
<tr>
<td>Russia and Ukraine (Polish and other Refugees in Russia, Iran, etc.)</td>
<td>17,918,397.51</td>
<td>17,539,408.05</td>
<td>378,989.46</td>
</tr>
<tr>
<td>Sweden</td>
<td>1,985.05</td>
<td>1,985.05</td>
<td>—</td>
</tr>
<tr>
<td>Spain</td>
<td>477,768.37</td>
<td>477,768.37</td>
<td>—</td>
</tr>
<tr>
<td>Switzerland</td>
<td>518,905.19</td>
<td>126,405.19</td>
<td>389,500.00</td>
</tr>
<tr>
<td>Switzerland</td>
<td>28,500.00</td>
<td>13,500.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>Spain</td>
<td>1,735,809.08</td>
<td>1,066,609.08</td>
<td>669,200.00</td>
</tr>
<tr>
<td>Sweden</td>
<td>52,076.02</td>
<td>52,076.02</td>
<td>—</td>
</tr>
<tr>
<td>Tangiers (Morocco)</td>
<td>25,953.27</td>
<td>11,703.27</td>
<td>14,250.00</td>
</tr>
<tr>
<td>Trinidad, British West Indies</td>
<td>12,840.00</td>
<td>9,050.00</td>
<td>3,790.00</td>
</tr>
<tr>
<td>Turkey</td>
<td>903,136.38</td>
<td>826,636.38</td>
<td>74,300.00</td>
</tr>
<tr>
<td>United States</td>
<td>1,098,553.59</td>
<td>1,098,553.59</td>
<td>—</td>
</tr>
<tr>
<td>Uruguay</td>
<td>71,980.00</td>
<td>46,400.00</td>
<td>25,580.00</td>
</tr>
<tr>
<td>Venezuela</td>
<td>8,000.00</td>
<td>—</td>
<td>8,000.00</td>
</tr>
<tr>
<td>Yugoslavia</td>
<td>276,662.87</td>
<td>276,662.87</td>
<td>—</td>
</tr>
<tr>
<td>S. S. St. Louis Refugees</td>
<td>500,000.00</td>
<td>500,000.00</td>
<td>—</td>
</tr>
<tr>
<td>Continuation of Emergency Aid in occupied countries with which contact has been broken</td>
<td>2,009,200.00</td>
<td>2,009,200.00</td>
<td>—</td>
</tr>
<tr>
<td>Unclassified Geographically</td>
<td>8,331,257.55 (B)</td>
<td>7,882,441.49</td>
<td>448,816.06 (C)</td>
</tr>
<tr>
<td>American Joint Reconstruction Foundation</td>
<td>1,918,034.06</td>
<td>1,918,034.06</td>
<td>—</td>
</tr>
<tr>
<td>Constituent Committees for Cultural Work:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint Distribution Committee</td>
<td>250,139.66</td>
<td>218,339.66</td>
<td>31,800.00</td>
</tr>
<tr>
<td>American Jewish Relief Committee</td>
<td>685,464.85</td>
<td>662,216.50</td>
<td>23,248.35</td>
</tr>
<tr>
<td>Central Relief Committee</td>
<td>1,965,759.93</td>
<td>1,929,994.93</td>
<td>39,765.00</td>
</tr>
<tr>
<td>Peoples Relief Committee</td>
<td>696,960.06</td>
<td>687,678.41</td>
<td>9,286.65</td>
</tr>
<tr>
<td>Administration, Information and Community Service, Junior Div., Public Relations, etc.—New York Executive Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>3,036,412.71</td>
<td>2,697,497.71</td>
<td>388,915.00</td>
</tr>
</tbody>
</table>

Ever since 1933, the J. D. C. has not remitted dollars to Germany or any of the lands subsequently annexed or occupied by Germany.

(A) Includes Hicem through 1934 in the sum of $227,127.52. In the years 1937 through 1942 the payments through Hicem were included in the respective countries.

(B) Includes OKT: Europe and Russia, and ZEZ through 1935; Jewish Welfare Board; American Red Cross; Emergency Committee for Jewish Refugees; Miscellaneous Expenditures on account of the German Emergency, etc. and European operating expenses.

(C) Includes special emigration expenditures which cannot be distributed geographically.

(D) Exclusive of expenditures aggregating $831,396.12 incurred for administration of New York special activities and for Ressentiment Bureau, the last transaction of any of the items included therein having been in the year 1929.