



USAID
FROM THE AMERICAN PEOPLE

OFFICE OF INSPECTOR GENERAL

AUDIT OF THE FUND ACCOUNTABILITY
STATEMENT OF USAID RESOURCES MANAGED
BY SAVE THE CHILDREN UNDER COOPERATIVE
AGREEMENT NO. 294-A-00-04-00205-00,
“COMMUNITY PSYCHOSOCIAL SUPPORT
PROGRAM” FOR THE PERIOD FROM
JULY 1, 2003, TO SEPTEMBER 30, 2005

AUDIT REPORT NO. 6-294-07-011-N
DECEMBER 11, 2006

CAIRO, EGYPT

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public.



USAID
FROM THE AMERICAN PEOPLE

Office of Inspector General

Report No. 6-294-07-011-N

December 11, 2006

MEMORANDUM

TO: USAID/West Bank and Gaza Director, Howard Sumka

FROM: Regional Inspector General/Cairo, David H. Pritchard /s/ [Lloyd Miller for]

SUBJECT: Audit of the Fund Accountability Statement of USAID Resources Managed by Save the Children Under Cooperative Agreement No. 294-A-00-04-00205-00, "Community Psychosocial Support Program" for the Period From July 1, 2004, to September 30, 2005

The Regional Inspector General/Cairo is transmitting one copy of the report that the independent firm, PricewaterhouseCoopers, conducted on the subject audit.

PricewaterhouseCoopers conducted the audit in accordance with Generally Accepted Government Auditing Standards except that the firm did not have an external quality control review by an unaffiliated organization because professional organizations in the West Bank and Gaza do not offer such a review program.

USAID/West Bank and Gaza awarded Save the Children a 24-month Cooperative Agreement No. 294-A-00-04-00205-00 with total estimated budget of \$3,084,744 in May 2004. Under the agreement, Save the Children carried out a community psychosocial support program to help Palestinian children cope with the ongoing conflict situation. The audit covered locally incurred costs of \$1,661,462 for the period from July 1, 2004, to September 30, 2005.

The audit included: (1) expressing an opinion on the Fund Accountability Statement; (2) determining that cost incurred under the contract are allowable, allocable and reasonable; (3) obtaining an understanding of the contractor's internal control structure and assessing control risk; and (4) determining compliance with contract terms and applicable laws and regulations. The audit tested the recipient's compliance with Executive Order 13224 – Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, Or Support Terrorism.

The audit expressed an unqualified opinion on the Fund Accountability Statement. The auditors did not identify any questioned costs. The auditors did not identify reportable conditions involving the recipient's internal control or instances of noncompliance with the agreement terms and applicable laws and regulations. Furthermore, the auditors did not identify material instances of noncompliance with the Executive Order 13224.

Based on our review of the report, we have no recommendations.

Enclosures: a/s

INDEPENDENT AUDITOR'S REPORT

Audit of the Fund Accountability Statement of USAID Resources Managed by Save the Children US under Cooperative Agreement Number 294-A-00-04-00205-00 "Community Psychosocial Support Program" for the Period from July 1, 2004 to September 30, 2005

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TABLE OF CONTENTS

	<u>PAGE</u>
SUMMARY SECTION	
Transmittal Letter	1
Background	2
Audit Objectives	3
Audit Scope	4
Summary of Audit Results	5
Summary of Recipient Management Comments	5
FINANCIAL SECTION	
Independent Auditor's Report	6
Fund Accountability Statement	8
Notes to the Fund Accountability Statement	9
INTERNAL CONTROL STRUCTURE SECTION	
Independent Auditor's Report on Internal Control	12
COMPLIANCE WITH AGREEMENT TERMS SECTION	
Independent Auditor's Report on Compliance	14
Appendix-A- Save the Children-US Response Letter	15

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May 2, 2006

**Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt**

Dear Sir / Madam,

This report represents the results of the fund accountability statement audit of USAID resources managed by Save the Children US under Cooperative agreement number 294-A-00-04-00205-00, "Community Psychosocial Support Program" for the period from July 1, 2004 to September 30, 2005.

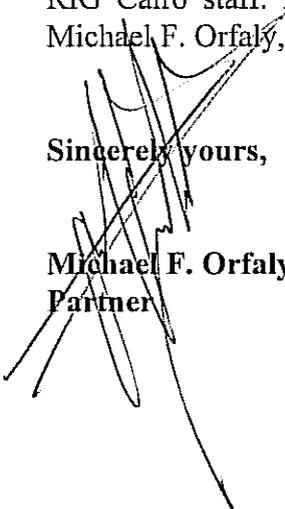
This audit was mandated by Section 568(c) of the Consolidated Appropriations Resolution, 2003, and Section 566(c) of the Consolidated Appropriations Act, 2004, both of which require annual audits of all contractors and grantees, and significant subcontractors and subgrantees, funded under the Economic Support Fund for the West Bank and Gaza.

This report includes no recommendation to RIG Cairo and USAID West Bank and Gaza Mission to follow up on with Save the Children.

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public.

We appreciate the cooperation and courtesies provided by Save the Children's management and RIG Cairo staff. If you have any questions or need additional information, please contact Mr. Michael F. Orfaly, Partner, at +970 2 2400 230.

Sincerely yours,


**Michael F. Orfaly
Partner**

BACKGROUND

United States Agency for International Development /West Bank and Gaza awarded Save the Children – US (hereinafter "SC") the total amount of \$3,084,744 in May 2004 under Cooperative agreement number 294-A-00-04-00205-00, "Community Psychosocial Support Program" (hereinafter "BINA"). This program effective July 1, 2004, was follow-on to Save the Children's Community Psychosocial Support Program. This 24-month program was aimed to help Palestinian children cope with the ongoing conflict situation and promote the sound psychosocial development of these children.

Indirect costs are calculated and recorded by SC Home Office in the United States of America. The rates are applicable to the fiscal year of Save the Children which ends on September 30. Following are the applicable predetermined and final rates in accordance to the negotiated indirect cost agreements:

<u>Type</u>	<u>Effective Date</u>		<u>Indirect Rate</u>
	<u>From</u>	<u>Through</u>	<u>Overhead</u>
Final	10/01/2003	09/30/2004	17.61%
Provisional	10/01/2004	Until Amended	17.61%

This report does not include follow up on prior period audit recommendations because no material instances were reported in previous audits.

The cost sharing schedule was not included for BINA because the agreement does not require cost sharing contribution.

AUDIT OBJECTIVES

The specific objectives of this audit are:

- A-** Expressing an opinion as to whether the fund accountability statement presented fairly, in all material respects, the funds received and costs incurred for the periods under audit, in conformity with the basis of accounting as described in note (2) to the financial statement section;
- B-** Evaluating and obtain a sufficient understanding of the recipient's internal control related to the project under audit, assess control risk, and identify reportable conditions including material internal control weaknesses;
- C-** Performing tests to determine whether Save the children's management complied, in all material respects, with the agreement terms and applicable laws and regulations related to the project under audit;
- D-** Performing tests to determine whether the recipient charged indirect costs to USAID using an authorized provisional or final indirect cost rate, If a provisional rate was used prior to USAID negotiating final rates, determine if the final rate was applied retroactively;
- E-** If applicable, reviewing cost-sharing contributions to determine whether cost-sharing contributions were provided and accounted for by the recipient in accordance with the terms of the awards and project needs;
- F-** Determining if expenditures reported as incurred under the Cooperative Agreement are in fact allowable, allocable, and reasonable in accordance with the terms of the agreement; and
- G-** Determine if the recipient has taken adequate corrective action on prior audit report recommendations.

AUDIT SCOPE

This audit covers local cost incurred in the West Bank and Gaza under Cooperative Agreement number 294-A-00-04-00205-00 for the period from July 1, 2004 to September 30, 2005 for the total amount of US \$1,661,462 only. This audit does not cover amounts expensed during other periods and does not include any amounts received or spent under any other contracts or awards with the USAID.

This audit was conducted in accordance with US Government Auditing Standards. The principal audit criterion was the Office of Inspector General's (OIG) "Guidelines for Financial Audits Contracted by Foreign Recipients" (Guidelines) dated June 2003, and the terms and conditions stated in the Purchase Order signed between PricewaterhouseCoopers-Palestine and the USAID. The audit scope includes various audit steps that have been performed on sample basis, obtaining adequate coverage based on the audit objectives and comfort required.

The main categories of the audit procedures performed include *"but are not limited to"* the following procedures:

- 1- Performing pre-audit steps which include reviewing several documents and reports related to the audit.
- 2- Examining the fund accountability statement and the related notes, this includes testing revenues, expenditures, bank accounts and related budgets.
- 3- Performing tests of controls related to the contract's different activities, this includes testing control activities, control environment, monitoring controls, controls over compliance, and information and communications.
- 4- Performing tests of compliance with the agreement terms and the related laws and regulations applicable to the contract or the agreement.
- 5- Reviewing cost-sharing contributions,
- 6- Performing tests to determine whether the recipient charged indirect costs to USAID using an authorized provisional or final indirect cost rate and determining if the final rate was applied retroactively.
- 7- Follow up on prior audit recommendations,

We did not have an external quality control review by an unaffiliated audit organization as required by Chapter 3, paragraph 52 of US Government Auditing Standards, since no such program is offered by professional organizations in the West Bank and Gaza. We believe that the effects of this departure from US Government Auditing Standards are not material because we participate in the PricewaterhouseCoopers worldwide internal quality control review program, which requires our office to be subjected, every three years, to an extensive quality control review by partners and managers from other affiliate offices. Additionally, sample of our audit files is subject to early review by partners and managers from other offices.

SUMMARY OF AUDIT RESULTS

This summary represents the results of our audit and includes the nature of audit opinions issued, and a summary of the audit results.

As required by the US Government Auditing Standards, we performed the audit to obtain reasonable assurance about whether the fund accountability statement and accompanying notes have been presented fairly by management. Our independent auditor's report and the fund accountability statement are included in the financial section of this report.

The results of our tests disclosed no questioned costs, and we concluded that the fund accountability statement is fairly presented in all material respects in accordance with the basis of accounting as explained in note (2) to the fund accountability statement.

Regarding the program internal control, we did not identify any material or immaterial weaknesses, and regarding compliance with agreement terms and related laws and regulations, the audit did not disclose any material or immaterial instance of noncompliance.

The results of our audit revealed no material instances of non-compliance with:

- 1- USAID/West Bank and Gaza's vetting requirements and with the terms and conditions of USAID Assistance and Acquisition Procurement Directives AAPD 02-04 (*Implementation of E.O. 13224 Executive Order on Terrorist Financing*) and AAPD 04-07 (*Revised Certification Regarding Terrorist Financing Implementing E.O. 13224*).
- 2- Restriction on Taxing Foreign Assistance (Section 579. as Amended by Section 506 of the FY 2004 Foreign Operation Act) which maintains that U.S. Foreign Assistance shall not be subject by a foreign country to value added taxes (VAT) or customs duties.
- 3- AID Acquisition Regulations (AIDAR) No. 752.7001 titled "Biographical Data Sheet".

SUMMARY OF RECIPIENT'S MANAGEMENT COMMENTS

Comments were not obtained from SC because the audit did not reveal any material or immaterial findings. However, the results of the audit were properly communicated with SC's management in a letter dated April 24, 2006. Save the Children US confirmed their agreement with the results and the methodology employed in conducting the audit, this confirmation is attached in Appendix A to this report.

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Independent Auditor's Report

**Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt**

We have audited the fund accountability statement of Save the Children US under Cooperative agreement number 294-A-00-04 -00205-00, "Community Psychosocial Support Program" for the period from July 1, 2004 to September 30, 2005. This fund accountability statement is the responsibility of Save the Children's management. Our responsibility is to express an opinion on the fund accountability statement based on our audit. Total costs incurred during the period under audit amount to US Dollar 1,661,462 as detailed in the fund accountability statement.

Except as discussed in the following paragraph, we conducted our audit of the fund accountability statement in accordance with US Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not have an external quality control review by an unaffiliated audit organization as required by Chapter 3, paragraph 52 of US Government Auditing Standards, since no such program is offered by professional organizations in the West Bank and Gaza. We believe that the effects of this departure from US Government Auditing Standards are not material because we participate in the PricewaterhouseCoopers worldwide internal quality control review program, which requires our office to be subjected, every three years, to an extensive quality control review by partners and managers from other affiliate offices.

As described in note (2), save the children's policy is to prepare the accompanying statement on the cash receipts and disbursements basis. This basis is a comprehensive basis of accounting other than Generally Accepted Accounting Principles.

In our opinion, the fund accountability statement referred to above presents fairly, in all material respects, amounts received and costs incurred by Save the Children US in accordance with the terms of the agreements and in conformity with the basis of accounting described in Note 2.

In accordance with US Government Auditing Standards, we have also issued our report dated May 2, 2006 on our consideration of Save the Children's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit performed in accordance with US Government Auditing Standards and should be read in conjunction with this Independent Auditor's Report in considering the results of our audit.

This report is intended for the information of Save the Children US and USAID. However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Sa'adi Orfaly, Daher

PRICEWATERHOUSECOOPERS 

Ramallah; May 2, 2006

Save the Children US
Under Cooperative Agreement number 294-A-00-04-00205-00
“Community Psychosocial Support Program”

FUND ACCOUNTABILITY STATEMENT
For the period from July 1, 2004 to September 30, 2005

(All amounts in US Dollar)

	Overall Budget	Costs Incurred	Questioned costs		Notes
			Ineligible	Unsupported	
Cash Receipts	3,084,744	1,661,321			
Costs Incurred					
Personal	894,173	424,171			3
Program Delivery	1,552,290	836,662			4
Other	180,863	151,855			5
Total Direct Costs	<u>2,627,326</u>	<u>1,412,688</u>			
Indirect Costs	<u>457,418</u>	<u>248,774</u>			6
Grand Total	<u>3,084,744</u>	<u>1,661,462</u>			

-Notes to this statement form an integral part thereof.



For **Paulette & David Hassell**
 Co-Field Office Directors



Hanna Fawadleh
 Field Office Finance & Admin Manager

NOTES TO THE FUND ACCOUNTABILITY STATEMENT

(All amounts in US Dollar)

NOTE (1) – GENERAL

Save the Children US (SC)

SC was founded in the United States in 1932 as a non-profit child-assistance organization to make lasting positive change in the lives of children in need. Today SC works in 19 states across the United States as well as in 47 other countries in the developing world to help children and families improve their health, education and economic opportunities. SC also mobilizes rapid life-support assistance for children and families caught in the tragedies of natural and man-made disasters. SC is a member of the International Save the Children Alliance, an association of 26 independent organizations that provide child-oriented emergency response, development assistance and advocacy of children's rights in more than 100 countries. SC is headquartered in Westport, CT (50 miles north of New York City). SC is registered in Israel under number 501101109 and was registered in the West Bank and Gaza on April 20, 2000 under number QR006/F.

The Awards

Approximately 80% of SC's revenue comes from the United States Agency for International Development. Under Cooperative agreement number 294-A-00-04-00205-00, "Community Psychosocial Support Program" (hereinafter "BINA") USAID awarded Save the Children \$3,084,744 in May 2004. This program effective July 1, 2004, was follow-on to Save the Children's Community Psychosocial Support Program. This 24-month program was aimed to help Palestinian children cope with the ongoing conflict situation promote the sound psychosocial development of these children.

NOTE (2) – BASIS OF PREPARATION

Accounting basis

The fund accountability statement has been prepared on the modified cash basis of accounting. Under this basis, expenses are recognized when paid rather than when incurred and revenues are recognized when expenses related to the award incurred. This basis is a comprehensive basis of accounting other than Generally Accepted Accounting Principles.

Translation with other currencies

The accompanying financial statement is denominated in US Dollars. Transactions with other currencies are accounted for according to the official exchange rates prevailing at the date of the transactions. No material gains or losses resulted from the settlement of such transactions.

Budget

The budget included in the accompanying financial statement represents the overall program budget for the life of the program.

NOTES TO THE FUND ACCOUNTABILITY STATEMENT
(All amounts in US Dollar)

NOTE (3) –PERSONAL

Details –

<u>Item</u>	<u>Amount</u>
Field office paid salaries	297,935
Casual labor (non-us)	15,433
Field office paid fringe benefits	57,695
International living expense	7,137
Severance/ indemnity expense	29,963
Field office paid payroll taxes	16,008
Total	<u>424,171</u>

NOTE (4) –PROGRAM DELIVERY

Details –

<u>Item</u>	<u>Amount</u>
Casual labor	50
Independent consultant	948
Other supplies, materials and printing	830,065
Living and travel expense	5,599
Total	<u>836,662</u>

NOTES TO THE FUND ACCOUNTABILITY STATEMENT

(All amounts in US Dollar)

NOTE (5) –OTHER

Details--

<u>Item</u>	<u>Amount</u>
Legal fees	2,690
Other services by independent	2,500
Supplies	3,768
Computer supplies	2,092
Photography	161
Assets costing	6,695
Telecommunication	25,286
Postage and parcel	908
Outside printing expense	930
Space rental	30,308
Utilities	12,915
Building maintenance	261
Insurance paid by field	8,475
Equipment maintenance	5,635
Living and travel expense	7,678
Vehicle operation	39,861
Miscellaneous	1,692
Total	<u><u>151,855</u></u>

NOTE (6) –INDIRECT COSTS

Details--

	<u>Local Costs</u>	<u>Unallowable Expenses Exclusions</u>	<u>Local Direct Cost Base</u>	<u>Local Indirect Cost Pool</u>
Personal	424,171	-	424,171	74,697
Program Delivery	836,662	-	836,662	147,336
Other	151,855	-	151,855	26,741
Total Direct Costs	<u><u>1,412,688</u></u>	<u><u>-</u></u>	<u><u>1,412,688</u></u>	<u><u>248,774</u></u>

Indirect Cost Rate Calculation = $\frac{\text{Indirect Cost}}{\text{Direct Cost Base}} = \frac{248,774}{1,412,688} = 17.61\%$

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Independent Auditor's Report on Internal Control

**Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt**

We have audited the fund accountability statement of Save the Children under Cooperative agreement number 294-A-00-04 -00205-00, "Community Psychosocial Support Program" for the period from July 1, 2004 to September 30, 2005, and have issued our report on it dated May 2, 2006.

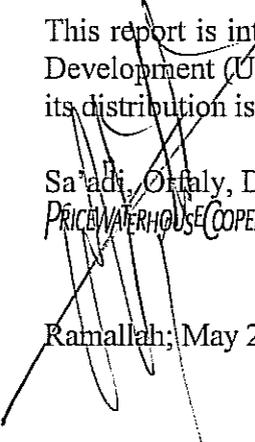
Except for not having an external quality control review by an unaffiliated audit organization (as described in our report on the fund accountability statement), we conducted our audit in accordance with US Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

The management of Save the Children is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the fund accountability statement in conformity with the basis of accounting described in Note 2 to the fund accountability statement. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the fund accountability statement of Save the Children in respect to the above named program for the periods July 1, 2004 to September 30, 2005, we obtained an understanding of internal control. This understanding includes the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants (AICPA). A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control elements do not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the fund accountability statement may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of Save the Children and the US Agency for International Development (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Saad, Orfaly, Daher

PRICEWATERHOUSECOOPERS 

Ramallah, May 2, 2006

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Independent Auditor's Report on Compliance

**Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt**

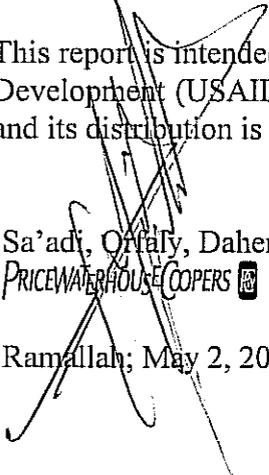
We have audited the fund accountability statement of Save the Children under Cooperative agreement number 294-A-00-04 -00205-00, "Community Psychosocial Support Program" for the period from July 1, 2004 to September 30, 2005, and have issued our report on it dated May 2, 2006.

Except for not having an external quality control review by an unaffiliated audit organization (as described in our report on the fund accountability statement), we conducted our audit in accordance with *US Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement resulting from violations of agreement terms and laws and regulations that have a direct and material effect on the determination of the fund accountability statement amounts.

Compliance with agreement terms and laws and regulations applicable to "Community Psychosocial Support Program" is the responsibility of Save the Children's management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of Save the Children's compliance with certain provisions of agreement terms and laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of non-compliance that are required to be reported here under US Government Auditing Standards.

This report is intended for the information of Save the Children and the US Agency for International Development (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Sa'adi, Orfaly, Daher

PRICEWATERHOUSECOOPERS 

Ramallah; May 2, 2006

Appendix-A-
Save the Children-US Response Letter


Save the Children
مؤسسة إنقاذ الطفل

P.O. Box 25042, Shu'fat 97300

ص.ب. ٢٥٠٤٢، شحات، ٩٧٣٠٠

December 6, 2006

Mr. Michael F. Orfaly
Partner
Sa'adi Orfaly Daher
Ramallah, West Bank

Re: Independent Auditors' Report for USAID C/A # 294-A-00-04-00205-00

Dear Orfaly,

We have reviewed the audit report for the above-mentioned USAID cooperative agreement. We would like to confirm Save the Children's agreement with the report and the methodology employed in conducting that audit. We would like to thank Sa'adi Orfaly Daher for the professional and courteous manner in which they conducted the aforementioned audit.

Sincerely yours,

For/ Paulette and David Hassell
 Co-Country Office Directors

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 Ramallah: Main Street, Al Hamouri Bld. Tel: (02) 2973632-4 Fax: (02) 2973635
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القدس الشرقية: بيت حنينا - هاتف: ٥٨٣٣٦٨٣/(٠٢)٥٨٣٦٣٠٢/فاكس: ٥٨٣٥٧٧١ (٠٢)
 غزة: شارع الجلاء: هاتف: ٢٨٢٧١٠٧/٢٨٢١١٧١-٧-٢/فاكس: ٢٨١٠١٨ (٠٨)
 نابلس: فندق القصر، هاتف: ٢٣٤١٣٣٥-٦ / ٢٣٤١٧٦٤ (٠٩) فاكس: ٢٣٤١٩٦٣ (٠٩)
 رام الله: الشارع الرئيسي: عمارة الحموري، هاتف: ٢٩٧٣٦٣٢-٤ (٠٢) فاكس: ٢٩٧٣٦٣٥ (٠٢)
 حلحول: الشارع الرئيسي، هاتف: ٢٢٢٦٨٩٤-٥ / ٢٢٢٦٨٩٤ (٠٢) فاكس: ٢٢٢٦٨٩٦ (٠٢)

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