

Interpal

(Registered charity 1010004)

Report of an investigation
conducted under S 8 of
the Charities Act 1993.

Interpal - Registered Charity No 1040094.

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Scope and reasons for the investigation

Our investigation into the activities of Interpal was prompted by a newspaper article in the Times dated 6 March 1996. The article stated that there was a probable connection between the charity Interpal and the group Hamas, it was suggested that the charity part funded that group. The article went on to say that the charity also had connections with a number of former Hamas militants.

Government. Accordingly it was decided that it would be in the public interest for the activities of the charity to be investigated. We also immediately froze the charity's bank accounts to ensure that its funds were not moved out of the UK as a result of our interest.

Where a charity has an area of benefit outside of the UK it is difficult for the Charity Commission to make checks ourselves in the locations where funds are distributed. In this case circumstances in area of benefit precluded any such visit. We therefore had to satisfy ourselves that the trustees of the charity were doing all that was reasonable to satisfy themselves that the funds raised were being applied towards charitable purposes. To this end we decided to concentrate on scrutiny of the charity's controls and records, and test checks of individual payments chosen from copies of the charity's bank statements which were obtained from their bankers.

The allegation that funds were going to supporters of Hamas and in particular the families of suicide bombers was not of direct concern so long as the funds were being applied within the objects of the charity. In the area of benefit we anticipate that a large number of people will support Hamas. Relief cannot be denied to them because of that support but at the same time we needed to ensure, to the best of our abilities, that funds were not being given *because of* a person's support for Hamas. In other words poverty and need should be the only criteria used when deciding how the charity's funds should be distributed.

We organised our scrutiny of the charity's activities under three main headings, child sponsorship, project sponsorship and fund-raising.

On our first visit to the charity we were accompanied by one of our accountants and accountancy support has been available throughout our investigation .

The Charity

The charity has been registered under number 1040094 since August 1994. It was registered as a result of advice given to the trustees regarding the operation of a separate organisation, The Palestine and Lebanon Relief Fund.

The charity's area of benefit is the United Kingdom and overseas and its objects are :-

1. the provision of aid and assistance, support guidance and comfort to poor needy sick children and widows and those suffering or distressed as a consequence of civil or military action or national disasters.
2. To relieve the need hardship and distress of persons whose relatives or friends died or who are missing or detained as a consequence of civil or military action.
3. The provision in the interest of social welfare of facilities for recreation and other leisure time occupation of those of refugee status or connected persons as may have need of such facilities by reason of their youth or age or infirmity or disablement or social and economic circumstances.

Although the charity has a wide area of benefit it confines its activities to Palestine and Palestinian refugees.

CHILDREN'S SPONSORSHIP

Sponsorship of orphans is perhaps the charity's main activity although it involves less cash than its project work. Sponsorship is provided by both companies and individuals, the majority of whom are residents in the UK. Some moneys do however come from outside of the UK and during our visits to the charity we saw records of sponsorship moneys received from various European countries.

Typically a donor will sponsor an individual child but some wealthy individuals and companies do sponsor more. The total number of children under sponsorship is about 1300 and the normal rate of sponsorship is £25. Donors who choose not to pay by direct debit are asked to pay £30 per month to take into account additional administration costs. In terms of regular sponsorship some £32,500 per month is therefore sent to refugee camps in the West Bank, Gaza, Jordan and Lebanon.

A flow chart showing the operation of the sponsor programme is at Annex 3. Potential donors are asked to specify the age and sex of orphan that they wish to sponsor. Details of a number of orphans are sent to the donor and a choice is made. From evidence seen it is clear that the charity does not supply and does not have details of how any particular father died. It does not represent children as being the sons or daughters of a man who belonged to any particular organisation.

Sponsorship takes place via any one of 46 local charity committees or Zakats. A list of those in current use is at Annex 4. We understand that all of these Zakats are registered and controlled by local authorities. A payment for all of the children under the responsibility of a particular Zakat is sent to the Zakat's bank account on a monthly basis. The Zakat distributes the sponsorship money to the child's guardian or mother (to a Muslim an orphan is a child without a father)

and receives a signature or thumb print in receipt of the money. These receipts are then sent back to Interpal to prove that the cash has been distributed correctly. In addition each child, or their guardian if they are too young, is encouraged to send a letter and a picture to the sponsor several times a year. Once a year the Zakat produces a progress report on each child. These reports and letters are sent to the donor via Interpal. The donor is thus kept informed of how their sponsorship money is being spent. Two specimen reports are at Annex 2.

During our visits to the charity we looked at a number of individual donations and traced them through the system. In each case we were able to verify that the cash had reached its intended destination and that receipts had been received. The charity's controls were well organised and they have introduced a custom computer system to ensure that all donations could be accounted for. We found no evidence of any donations that could not be accounted for.

Projects

The majority of projects are funded by the charity after the event. A Zakat will approach Interpal and ask it to fund a particular project. The trustees consider each application and if it is acceptable to them they agree to fund it, but only after they have received evidence that the event or project has taken place. Typically projects are funded by loans from local business or by the allowance of credit for goods such as food stuffs. An exception to this method is when the charity makes collections for a particular, normally religious, project. One example of this are the Ramadan project where Muslims pledge money to feed the poor at the end of fasting. Another is the Qurbani project where Muslims pay to have a sheep slaughtered in their name to celebrate the end of the pilgrimage to Mecca (Hajj). The meat from the sheep is canned and distributed to the poor. In this year the budget for Qurbani was \$250,000 and the actual slaughter and canning took place in Ireland.

We looked at a number of projects which in the main concerned the distribution of food. As well as looking at evidence offered by the trustees we also looked at the documentation for a number of projects chosen by us from a sample of payments shown on the charity's bank accounts. We found the paperwork to be most comprehensive. Every project had a detailed report produced by the local Zakat committee and these reports were usually supported by photographic evidence and letters of thanks. We were told that a number of projects were visited each year by members of Mosques to ensure that their community's donations were being used correctly. We saw no documentary evidence of this because these donors apparently have to pay for their own fares. We did however see a number of photographs taken by and of the donors. We were told that typically these donors would not be Palestinians.

Some project funds are received from individuals outside of the UK. These funds frequently come from countries that have no diplomatic relations with Israel and they are passed through Interpal's dollar account to enable the funds to reach the area of benefit. These donations differ from other fund-raising activities in that the donor may put forward a particular project that they wish

Interpal to undertake on their behalf. Other than this difference these projects are subject to the same controls and checks as all others.

UK Fund-raising

The charity raises funds in the UK in two main ways. As stated above child sponsorship is paid by donors on a regular and sat basis. The charity also raises funds by public appeals and religious donations in Mosques.

The charity employs a full-time member of staff who is responsible for all UK fund-raising activities. Routine fund-raising is instigated when this individual, or a local (unpaid) agent, approach a Mosque committee and ask to make a collection. The charity is normally asked to make a presentation to the committee making it clear what their objectives are and it has a fund-raising pack which is used for this purpose. We have obtained a copy of the pack, it does not contain any political statements.

Actual collections are made by volunteers who are paid only fully documented expenses. The collections are typically made after Friday prayer and are taken in a large custom made compartmentalised plastic box. The Muslim faith provides that some donations are made for specific purposes and can only be used for those purposes. Other purposes are more general and it is from these general donations that the charity's running expenses can be met. The main heading of the collections are Fitrana, Zakat, Sadaqu, Lillah and Interest.

Donations are counted on the spot in the presence of Mosque committee members and the volunteer issues a receipt. The cash is paid into the charity's bank account using a paying-in book issued for that purpose. The volunteer keeps a daily financial and a collection summary. These documents plus a copy of the receipt and any expenses claims are sent to the charity for checking.

Volunteers are all vetted before they are allowed to start collecting and references are always taken up. The volunteers have dated identity badges and letters of authority. Guidelines for volunteers are shown at Annex 5 and some specimen forms at Annex 6.

During our visits to the charity we looked at their fund-raising methods and financial control of donations. We found all to be in order, indeed their methods would set an example for many larger charities.

Conclusions

The charity Interpal claims to be independent and non-profit making. All of the evidence that we have obtained suggests this to be true. Scrutiny of the charity's publicity and documentation provided no evidence of any pro-terrorist or anti-Israeli propaganda and interviews with the trustees and staff suggested that they were motivated by faith and altruism rather than fanaticism.

We carried out a range of financial checks. At times we were hampered by documents in Arabic but enough of the evidence was in English for us to carry out our work effectively. Where we considered a document to be particularly important we used a translation bureaux to obtain an English copy. Test checks of payments from the charity's bank accounts all provided evidence of an appropriate end use for its funds.

Although press coverage spoke about evidence being made available to the Government which showed that the charity was funding terrorist activities this has not been substantiated. All of the evidence that we were able to uncover pointed to a well run and committed organisation which carried out important work in a part of the world where there is great hardship and suffering. It would be impossible, and inappropriate, for the charity to ensure that its funds only go to supporters of the Israelis in this volatile area of conflict. The unfounded allegation that by aiding Palestinian children the charity is in effect nurturing terrorism remains just that. In addition Interpal stress that they do not differentiate between the race or creed of children that they sponsor. What they do need to do is to take whatever steps they can to ensure that their donations only go to charitable purposes within their objects. We are satisfied that they do this to the best of their abilities.

It is recommended that this case is now closed, a final visit is made to Interpal by senior staff to explain the outcome of the investigation, and that a press release is drafted and copied to DNH and the Home Office (F4 Division).

During the course of our inquiry we were surprised to find evidence that the Palestine and Lebanon Relief Fund (PLRF) was still in operation. We had understood that the organisation ceased to exist when Interpal became registered. Although PLRF is not registered we are satisfied that we have jurisdiction over its funds and we have opened a separate investigation into its activities.

Charity Details

Number 1040094 Name (s) - (Z) - PALESTINIANS RELIEF AND DEVELOPMENT FUND
 INTERPAL

File at LN
 Rrn Date 11-AUG-94 Last Amended Date 16-MAY-96 Removed

Correspondent Details
 Name MR E Y MUSTAFA Status (Z) TRUSTEE
 Address 60 CLARK COURT
 STILTON CRESCENT
 LONDON

Postcode NW10 8DJ Telephone Number 0181 452 1197
 G.I. (Z) DECLARATION OF TRUST DATED 29 JULY 1994

Objects (Z) 1.THE PROVISION OF AID AND ASSISTANCE, SUPPORT GUIDANCE AND
 COMFORT TO POOR NEEDY SICK CHILDREN AND WIDOWS AND THOSE
 SUFFERING OR DISTRESSED AS A CONSEQUENCE OF CIVIL OR MILITARY
 ACTION OR NATIONAL DISASTERS. 2.TO RELIEVE THE NEED HARDSHIP
 AND DISTRESS OF PERSONS WHOSE RELATIVES OR FRIENDS DIED OR WHO
 ARE MISSING OR DETAINED AS A CONSEQUENCE OF CIVIL OR MILITARY
 ACTION.3.THE PROVISION IN THE INTEREST OF SOCIAL WELFARE OF
 FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION OF
 THOSE OF REFUGEE STATUS OR CONNECTED PERSONS AS MAY HAVE NEED
 OF SUCH FACILITIES BY REASON OF THEIR YOUTH OR AGE OR INFIRMITY
 OR DISABLEMENT OR SOCIAL AND ECONOMIC CIRCUMSTANCES.
 Obj. (Z) UNITED KINGDOM AND OVERSEAS

-----Civil-Areas-(Z)-----
 NATIONAL AND OVERSEAS

Account Details
 Financial Year ends 31/12 Submit Y Financial Year of 1994
 Last Income (Return) 0 Accounts? Last Accounts

Classifications
 Category STANDARD Status REGISTERED
 Remarks (Z)

| Object-Codes-(Z) | Charity-Types |
|--|---------------------------|
| 68.00 CHARITIES OPERATING OVERSEAS FOR THE IMPROVEMENT OF CONDITIONS OF LIFE | FUND RAISER |
| 71.00 CHARITIES OPERATING OVERSEAS IN CONNECTION WITH THE PROVISION OF MEDICAL FACILITIES, EDUCATION AND RESEARCH; PRESERVATION AND PROMOTION OF GOOD HEALTH, ASSISTANCE TO SICK PERSONS - GENERAL | GRANTS TO INSTITUTIONS |
| 139.00 ASSISTANCE TO SPECIAL CLASSES AND THEIR DEPENDANTS (ALL FORMS OF ASSISTANCE). PERSONS OTHER THAN THOSE DEFINED IN CODES 130-138, 140-149 AND 150-153 | GRANTMAKER TO INDIVIDUALS |

-----Subsidiaries-(Z)----- Amalgamated-from-(Z)-----
 Use 'Detail' for full details

Amalgamated into

Number

Name (Z)

I.R. Ref
Forces (Z)

Housing Assoc. Ref.

Time Charity Details
Expires

Disposal of Assets within months after this date

Banking Details
Name
Address

Postcode
Branch
A/C No.

Sort Code

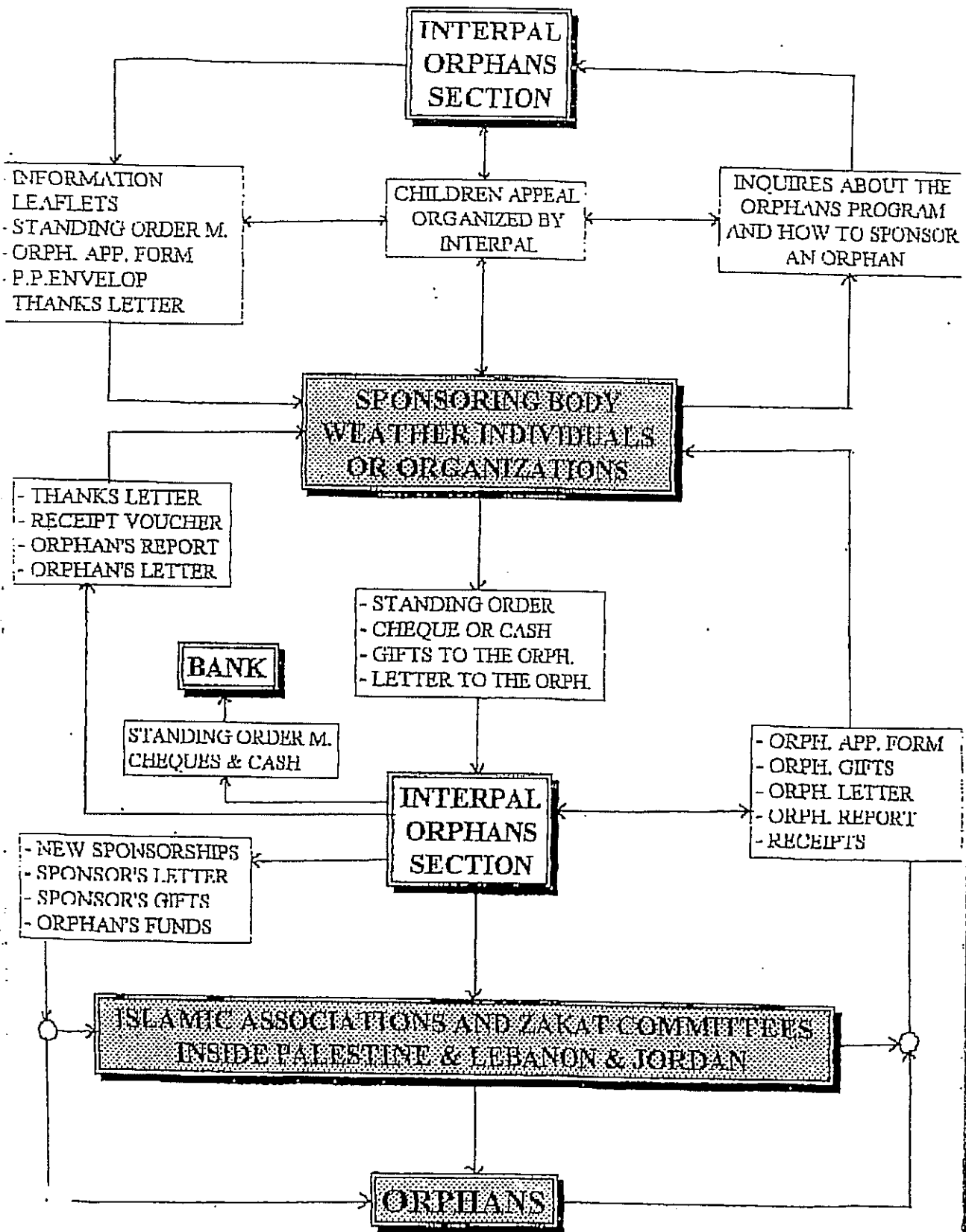
A/C Name (Z)

Current Mailing Cycle:
Mail? Y

| Mailing History | | | |
|-----------------|-------------|---------------|------------------------|
| Mailing Id | Date Mailed | Date Returned | Date Accounts Received |
| AR4 | 30 Aug 1995 | 27 Mar 1996 | |

| | | | |
|---------------------------|-------------------|---------------------|---------|
| Action by Reg'tion MED | Authorisation PJC | Last Amendment TAPE | Removal |
|---------------------------|-------------------|---------------------|---------|

ORPHANS PROGRAM - INTERPAL - LONDON



| M_CODE | COM_NAME | COM_TEL1 | COM_FAX1 |
|--------|-------------------------------------|---------------|---------------|
| 1 | ZAKAT TOBASS COMMITTEE | 972-9-674844 | 972-6-674844 |
| 2 | ZAKAT KHAN YUNIS COMMITTEE | 972-7-852932 | 972-7-852443 |
| 3 | ZAKAT & SADAQAT COMMITTEE - RAMALLA | 972-2-9985371 | 972-2-9952391 |
| 4 | ZAKAT NABLOUS COMMITTEE | 972-9-365630 | |
| 5 | SOC. OF ISLAMIC SCIENCE & CULT. COM | 972-2-836912 | 972-2-633170 |
| 6 | ISLAMIC CHARITABLE SOCIETY - HEBRON | 972-2-929166 | 972-2-928504 |
| 7 | JENIN ZAKAT COMMITTEE | 972-6-503068 | 972-6-502652 |
| 9 | AL-SALAH ISLAMIC ASSOCIATION-GAZA | 972-7-820636 | 972-7-830881 |
| 10 | AL-SANABIL - SAIDA LIBANON | 009617720275 | |
| 11 | JARACH CAMP | | |
| 12 | AL-BIR WAL-IBGAN CAMP | | |
| 13 | AZMI AL-MUFTI CAMP | | |
| 14 | MA'DAB CAMP | | |
| 15 | SOUF CAMP | | |
| 16 | AL-WAHADAT CAMP | | |
| 17 | AL-RASIFIA CAMP | | |
| 18 | JABAL AL-NADHEEF | | |
| 19 | AL-HUSSAIN CAMP | | |
| 20 | AL-ZARKAA CAMP | | |
| 21 | HITTEEN CAMP | | |
| 22 | AL-BAK'AA CAMP | | |
| 23 | ISLAMIC RELIEF COMMITTEE-LM-ALFAHM | 972-6-568061 | 972-6-568184 |
| 24 | ISLAMIC SOCIETY- GAZA | 972-7-823088 | 972-7-823088 |
| 25 | BOWAILAH CAMP | | |
| 31 | AL HAI'A AL-ISLAMIAH LIRI'AYA-LIBAN | | |
| 40 | THE MERCY ASSOCIATION FOR CHILDREN | 972-7-822208 | 972-7-823660 |
| 41 | AL-BIR COMMITTEE - AL-KODRA-JORDAN | | |
| 42 | AL-BIR COMM. ALSHOONA SHAMALIA -JOR | | |
| 43 | AL RAMTHA ISLAM. CENTER - JORDAN | | |
| 44 | HAIAT AL AAMAL AL KHAIRIA - JORDAN | 009626604842 | |
| 45 | PALESTINE SUPPORT COMMITTEE-JORDAN | 009626-604842 | 009626-604842 |

Interpal Guidelines for Volunteers.

Volunteers are kindly requested to read and adhere to the following guidelines

1. Fund Raising materials

Receipt Books: All receipt books (and other Interpal material) in the possession of the volunteer are his/her responsibility. All efforts must be made for their safe keeping. They are to be returned and accounted for at the end of the campaign. Cancelled receipts must be kept intact for the record.

Funds: For safety reasons, collected money must be deposited regularly at the bank and large amounts must not be allowed to build up in the possession of the volunteer. Money handed to other Interpal representatives for depositing must be signed for by the recipient.

2. Appearance

Volunteers must present themselves in a respectable manner and I.D. tags must be clearly worn at times of collection or distribution.

3. Receipting of collected money

All monies collected must be properly receipted with accurate records kept in the counterfoil including the type/project of any specific donation. Money collected from mosques should be counted and receipted at the mosque in the presence of a member of the committee or a mosque representative.

4. Expenses

Out of pocket expenses must be properly receipted. No money will be paid out for unreceipted items. Money must **never** be taken from donations to cover any expenses. Expenses must be recorded in the attached expense form and accounts will be settled at the end of the campaign.

5. Reports and Records

Every effort must be made to complete the mosque report forms as fully as possible. The other forms must also be completed accurately on a day-to-day basis. This information will be of most value in planning future campaigns. Regular contact must be maintained with the head office to notify them of any developments and to provide them with details about mosques collected from so that 'thank you' letters can be promptly sent out to them.

Important Notes

* Interpal's mission is a purely humanitarian one. Volunteers must focus their efforts on presenting the special needs and requirements of the widows orphans and needy families in the refugee camps.

* It is the responsibility of the area team leader to make sure all the above is fully complied with.

* This file is the property of Interpal. It must be returned to the head office at the end of the campaign.

Interpal - P.O. Box 3333 London NW6 1RW. Tel: 0181 450 8002.

EXPENSE FORM

Name of Volunteer

Area Covered

| Item Claimed For | Details - Brief description of Activities | Date | Amount |
|------------------|---|------|--------|
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| | | | £ - |
| TOTAL: | | | £ - |

Signature of Person Making Claim:
Date

Approved By: Method of payment:
(If cash, cheque etc.)

PLEASE ATTACH ALL RECEIPTS
 NB. Payments Will not be made for items not receipted
 Interpal - P.O. Box 3333, London, NW8 1RW. Tel: 0181 460 8002. Reg. Charity No. 1040094



INTERPAL

الصدوق الفلسطيني للاغاثة والتنمية

P.O. Box 3333
London, NW6 1RW
Tel: 0181 450 8002
Fax: 0181 450 8004

In The Name Of Allah, Most Gracious, Most Merciful

Ref: Rec/Don/16778
Date: 16th May 1995

Edinburgh
ove

Dear Brother Abdul Rahman,

Assalamu Alakum Wa Rahmatullahe Wa Barakatuh

Thank you very much for your letter and kind and continued support. May Allah (SWT) reward and bless you for your great efforts to help the poor and needy in Palestine and else where.

To enable me to issue the required certificates It would be most appreciated If you could fill in the enclosed representative form as well as provide us with 3 references including one from your local Mosque. This is required as a matter of policy by the Board of Trustees.

Please forgive us for any short comings but we assure you we will do our best in future.

With best wishes and kindest regards,

Yours In Islam, -

J. Qundil
Secretary to the Trustees

Enc. -Letter of thanks and receipt to Central Mosque
-Representative Form - S.A.E.

Register of Businessmen and Potential Doners

Our Ref:

Please complete this form, giving as much information as possible, and return it to our address in the enclosed s.a.e. May Allah ﷻ reward and bless you for your cooperation and continued support; it is most appreciated.

Name(title): _____

Nature of Business: _____

Address: _____

Post Code: _____

Contact Nos.: _____

Comment : (Please suggest the best way to approach?) _____

Do you mind if we mention your name?

Yes

No

Name(title): _____

Nature of Business: _____

Address: _____

Post Code: _____

Contact Nos.: _____

Comment : (Please suggest the best way to approach?) _____

Do you mind if we mention your name?

Yes

No

DISTRIBUTION REPORT FORM



INTERPAL

العهدون الفلسطيني للافاءة والافاءة

P.O. Box 3333
London, NW6 1RW
Tel: 0181 450 8002
Fax: 0181 450 8004

| | | |
|----------------------|-----------------------|----------------------|
| Allocation No: | Beneficiary/Location: | Amount: |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

BOTH SIDES OF THIS FORM SHOULD BE COMPLETED BY THE RECIPIENT ORGANISATION AND RETURNED ONCE AID HAS BEEN DISTRIBUTED

| | |
|----------------------|----------------------|
| Date Form Completed: | Your Ref No. |
| <input type="text"/> | <input type="text"/> |

1 Name of Project:

2 Project Nature: (please tick one)

| | | | | | |
|------------------|--------------------------|---------------------|--------------------------|-----------------------|--------------------------|
| General Relief | <input type="checkbox"/> | Emergency Relief | <input type="checkbox"/> | Sponsorship Programme | <input type="checkbox"/> |
| Rid Ollis | <input type="checkbox"/> | Zakat/Fiq | <input type="checkbox"/> | Qurban | <input type="checkbox"/> |
| Feed the Fasting | <input type="checkbox"/> | Mosque Construction | <input type="checkbox"/> | Long-term Development | <input type="checkbox"/> |

3 Location Towns and areas that received the aid:

4 TOTAL COST OF PROJECT:

£

Funded by:

Interpal's contribution to the project:

Interpal £

Contributions from other donors (Name):

..... £

..... £

..... £

5 Duration of the Project:

Full Project Start date: End Date: On-going:

Project Beneficiaries: Please give the number of beneficiaries for each of the following groups:

| | | | | | | | |
|---------------|----------------------|----------------|----------------------|----------|----------------------|----------|----------------------|
| Refugee Camps | <input type="text"/> | Gen. Community | <input type="text"/> | Families | <input type="text"/> | Elderly | <input type="text"/> |
| Widows | <input type="text"/> | Children | <input type="text"/> | Orphans | <input type="text"/> | Students | <input type="text"/> |

TOTAL NO. OF INDIVIDUAL BENEFICIARIES:

7 Project Type - Funding for: *Please tick all that apply*

- | | | | |
|--|---|---|--|
| <input type="checkbox"/> Food | <input type="checkbox"/> Shelter | <input type="checkbox"/> Clothes/Domestic | <input type="checkbox"/> Water |
| <input type="checkbox"/> Sanitation | <input type="checkbox"/> Health | <input type="checkbox"/> Education/Vocational | <input type="checkbox"/> Transport |
| <input type="checkbox"/> Community Service | <input type="checkbox"/> Livestock | <input type="checkbox"/> Fisheries | <input type="checkbox"/> Crop Production |
| <input type="checkbox"/> Income Generation | <input type="checkbox"/> Legal Assistance | <input type="checkbox"/> Agency Support Costs | <input type="checkbox"/> Other * |

* Please specify _____

8 Project Details & Costs (From Interpal's Contribution)

| Items purchased or services paid for and duration of service | Quantity or weight | Unit Price | Total amount (Local currency) |
|--|--------------------|------------|-------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |

(Please complete on a separate sheet if necessary)

Sub-total: (i) _____

9 Project Expenses

- Transport/Car
- Rent
- Salaries
- Volunteer Expenses
- Publicity Costs
- Admin/Management Fees
- Subtotal (ii)
- Overall Total: (i) + (ii) = _____

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| |

10 Documentation and Publicity Material: We request that at least one of the following forms of documentation should accompany this report, showing aid being distributed or a programme being implemented. Please indicate here the documentation you have sent:

- Official Receipt Letter of thanks Photographs Video Newspapers Other Please specify: _____

11 Name of Official: _____
 Official Stamp: _____

Position: _____
 Signature: _____
 Date: _____

Follow up: For Interpal Official use only.

Sections completed: 1 2 3 4 5 6 7 8 9 10 11

Comments: _____