

**PROJECT 75597- PROMOTING LEGAL EMPOWERMENT  
OF WOMEN IN THE STATE OF KUWAIT- WRACATI  
COMBINED DELIVERY REPORT AND INDEPENDENT  
AUDITOR'S REPORT**

**31 December 2011**

**INDEPENDENT AUDITOR'S REPORT TO GENERAL SECRETARY OF THE SUPREME COUNCIL OF  
PLANNING AND DEVELOPMENT, AND RESIDENT REPRESENTATIVE, UNITED NATIONS  
DEVELOPMENT PROGRAMME ("UNDP") STATE OF KUWAIT.**

**Report on the Combined Delivery Report**

We have audited the accompanying Combined Delivery Report ("CDR") of Project 75597-Promoting Legal empowerment of women in the state of Kuwait- WRACATI (the "Project"), as at 31 December 2011, and the related summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the CDR*

UNDP's management is responsible for the preparation and fair presentation of this CDR in accordance with the accounting policies included in Note 2 to the CDR, and for such internal control as management determines is necessary to enable the preparation of CDR that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on this CDR based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the CDR are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CDR. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the CDR, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the CDR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the CDR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

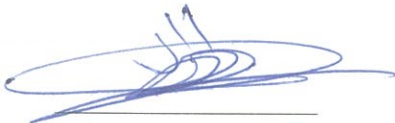
**INDEPENDENT AUDITOR'S REPORT TO GENERAL SECRETARY OF THE SUPREME COUNCIL OF PLANNING AND DEVELOPMENT, AND RESIDENT REPRESENTATIVE, UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP") STATE OF KUWAIT (CONTINUED)**

*Opinion*

In our opinion, the CDR present fairly, in all material respects, the expenditures of the project during the year ended 31 December 2011 in accordance with the accounting policies included in Note 2.

**Basis of Accounting and Restriction Distribution**

We draw attention to Note 2 to the CDR, which describes the basis of preparation. The CDR is prepared to be submitted to the UNDP and General Secretariat of the Supreme Council of Planning and Development as a result, the CDR may not be suitable for another purpose. Our report is intended solely for that purpose and should not be distributed to parties other than the UNDP and the General Secretariat of the Supreme Council of Planning and Development. Our opinion is not qualified in respect to this matter.



**Talal Youssef Al Muzaini**  
License No. 209A  
Deloitte & Touche  
Al Wazzan & Co.  
Kuwait, 3 June 2014

**Deloitte & Touche**  
**Al-Wazzan & Co.**



| Award Id : 00060139 WRACATI                  | Period :        | Jan-Dec (2011)           |             |             |                  |
|--|-----------------|--------------------------|-------------|-------------|------------------|
| Project # : 00075597 WRACATI                 | Impl. Partner : | 01752 National Execution |             |             |                  |
|  | Location :      | UN House Mishref         |             |             |                  |
|  | Govt Disb       | UNDP Disb                | UN Agencies | Encumbrance | Total Exp        |
| <b>Activity : ACTIVITY1 (Activity1)</b>      |                 |                          |             |             |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b> |                 |                          |             |             |                  |
| 71205 - Intl Consultants-Sht Term-Tech       | 0.00            | 21,206.00                | 0.00        | 0.00        | 21,206.00        |
| 71605 - Travel Tickets-International         | 0.00            | 361.62                   | 0.00        | 0.00        | 361.62           |
| 75105 - Facilities & Admin - Implement       | 0.00            | 647.03                   | 0.00        | 0.00        | 647.03           |
| <b>Total for Fund 30000</b>                  | <b>0.00</b>     | <b>22,214.65</b>         | <b>0.00</b> | <b>0.00</b> | <b>22,214.65</b> |
| <b>Total for Activity ACTIVITY1</b>          | <b>0.00</b>     | <b>22,214.65</b>         | <b>0.00</b> | <b>0.00</b> | <b>22,214.65</b> |
| <b>Total for Project : 00075597</b>          | <b>0.00</b>     | <b>22,214.65</b>         | <b>0.00</b> | <b>0.00</b> | <b>22,214.65</b> |
| <b>Award Total :</b>                         | <b>0.00</b>     | <b>22,214.65</b>         | <b>0.00</b> | <b>0.00</b> | <b>22,214.65</b> |

Deloitte & Touche  
Al-Wazzan & Co.

Signed By: Adnan Abdell

Date: 18/03/2012

Signed By:

و.ع.أ.ول.ع.ب.د.ال.ق.ب.ال.و.ف.ي.أ.  
الرئيس العام للمجلس الأعلى للتخطيط والتنمية



Date: 19/4/2012

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These notes form an integral part of and should be read in conjunction with the accompanying Combined Deliver Report ("CDR")

## 1. Background

The project builds on UNDP's mandate and strategic vision and aims to promote the advancement of women through legal empowerment. It corresponds to the commitment of the UNDP Kuwait CO to address the empowerment of women as stated in its Country Programmed Action Plan 2009-2013 and its Gender Equality Strategy and Action Plan. Building on the experience and insights gained during the implementation of the WRACATI initiative (Women's and Children's Rights through Access to Information), the project aims to facilitate and provide access to relevant laws and Regulations for women and to raise awareness of women's legal rights among women and key partners as well as the general public. Project activities include the development of relevant legal information in digital format and its dissemination through CDs, website, video and audio radio messages, booklets and telephone hotlines as well as through other means. The project also aims to strengthen women's support mechanisms in order to reinforce their capacity to better access legal information through ICT and to use this information effectively in directing and counselling women. This will be achieved through the training of key stakeholders, in particular representatives from civil society organizations, legal professionals, journalists and MPs in the use of the legal information. A media campaign will ensure that awareness of women's legal rights among women, key partners and the general public is enhanced.

The total approved budget for the project is in the amount of US\$ 417,500. The actual expenditure on the project for the year from January 1, 2011 to December 31, 2011 is US\$ 22,215.

CDR are issued by the UNDP which show combined delivery details and are agreed and signed by GSSCPD (General Secretariat of the Supreme Council of Planning and Development) and UNDP on 25 May 2014.

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## **2. BASIS OF PREPERATION AND SIGNIFICANT ACCOUNTING POLICIES**

### **2.1 Basis of preparation**

The Combined Delivery Report was prepared in accordance with UNDP's accounting policies below.

The Combined Delivery Report is present in US Dollars, which is the functional and presentation currency of the Project.

### **2.2 Significant accounting policies**

#### **Expenditures**

Expenditures for the Projects are recorded when all the milestones for the related services are delivered as per the contract.

#### **Foreign currency translations**

Transactions are recorded in US Dollars and payments made in currencies other than US Dollars are translated to US Dollars using monthly rates used by UNDP. Resulting gains and losses on exchange are recorded in the CDR.

## **3. FIXED ASSETS**

The UNDP office in Kuwait does not maintain any fixed assets for the Project since all of the fixed assets are provided directly by the state of Kuwait.

## **4. BANK BALANCES**

The UNDP office in Kuwait does not maintain separate bank accounts for the Project since payments are made from UNDP's bank account.

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OF WOMEN IN THE STATE OF KUWAIT- WRACATI  
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**31 December 2012**

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PLANNING AND DEVELOPMENT, AND RESIDENT REPRESENTATIVE, UNITED NATIONS  
DEVELOPMENT PROGRAMME ("UNDP") STATE OF KUWAIT.**

**Report on the Combined Delivery Report**

We have audited the accompanying Combined Delivery Report ("CDR") of Project 75597-Promoting Legal empowerment of women in the state of Kuwait- WRACATI (the "Project"), as at 31 December 2012, and the related summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the CDR*

UNDP's management is responsible for the preparation and fair presentation of this CDR in accordance with the accounting policies included in Note 2 to the CDR, and for such internal control as management determines is necessary to enable the preparation of CDR that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on this CDR based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the CDR are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CDR. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the CDR, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the CDR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the CDR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**INDEPENDENT AUDITOR'S REPORT TO GENERAL SECRETARY OF THE SUPREME COUNCIL OF PLANNING AND DEVELOPMENT, AND RESIDENT REPRESENTATIVE, UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP") STATE OF KUWAIT (CONTINUED)**

*Opinion*

In our opinion, the CDR present fairly, in all material respects, the expenditures of the project during the year ended 31 December 2012 in accordance with the accounting policies included in Note 2.

**Basis of Accounting and Restriction Distribution**

We draw attention to Note 2 to the CDR, which describes the basis of preparation. The CDR is prepared to be submitted to the UNDP and General Secretariat of the Supreme Council of Planning and Development as a result, the CDR may not be suitable for another purpose. Our report is intended solely for that purpose and should not be distributed to parties other than the UNDP and the General Secretariat of the Supreme Council of Planning and Development. Our opinion is not qualified in respect to this matter.



**Talal Youssef Al Muzaini**  
License No. 209A  
Deloitte & Touche  
Al Wazzan & Co.  
Kuwait, 3 June 2014

**Deloitte & Touche**  
**Al-Wazzan & Co.**



Combined Delivery Report By Project

|                               |                 |                          |                 |           |
|-------------------------------|-----------------|--------------------------|-----------------|-----------|
| Project Id : 00060139 WRACATI | Period :        | Jan-Dec (2012)           |                 |           |
| Output # : 00075597 WRACATI   | Impl. Partner : | 01752 National Execution |                 |           |
|                               | Location :      | UN House Mishref         |                 |           |
|                               | Govt Exp        | UNDP Exp                 | UN Agencies Exp | Total Exp |

|                             |                 |                          |
|-----------------------------|-----------------|--------------------------|
| Output # : 00075597 WRACATI | Impl. Partner : | 01752 National Execution |
|                             | Location :      | UN House Mishref         |

Dept: 45401 (Kuwait - Central)

Fund : 30000 (PROGRAMME COST SHARING)

|  |             |                   |                   |                   |
|--|-------------|-------------------|-------------------|-------------------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00        | 142,683.00        | - 3,262.60        | 139,420.40        |
| 71305 - Local Consult.-Sht Term-Tech   | 0.00        | 5,000.00          | 0.00              | 5,000.00          |
| 71405 - Service Contracts-Individuals  | 0.00        | 462.60            | 0.00              | 462.60            |
| 72505 - Stationery & other Office Supp | 0.00        | 942.45            | 0.00              | 942.45            |
| 72515 - Print Media                    | 0.00        | 2,895.68          | 0.00              | 2,895.68          |
| 74210 - Printing and Publications      | 0.00        | 57.14             | 0.00              | 57.14             |
| 74525 - Sundry                         | 0.00        | 356.95            | 0.00              | 356.95            |
| 75105 - Facilities & Admin - Implement | 0.00        | 4,496.27          | 0.00              | 4,496.27          |
| 77630 - Dep Exp Owned - ITC            | 0.00        | 317.39            | 0.00              | 317.39            |
| <b>Total for Fund 30000</b>            | <b>0.00</b> | <b>157,211.48</b> | <b>- 3,262.60</b> | <b>153,948.88</b> |
| <b>Total for Dept : 45401</b>          | <b>0.00</b> | <b>157,211.48</b> | <b>- 3,262.60</b> | <b>153,948.88</b> |
| <b>Total for Output : 00075597</b>     | <b>0.00</b> | <b>157,211.48</b> | <b>- 3,262.60</b> | <b>153,948.88</b> |

|                        |             |                   |                   |                   |
|------------------------|-------------|-------------------|-------------------|-------------------|
| <b>Project Total :</b> | <b>0.00</b> | <b>157,211.48</b> | <b>- 3,262.60</b> | <b>153,948.88</b> |
|------------------------|-------------|-------------------|-------------------|-------------------|

Deloitte & Touche  
Al-Wazzan & Co.



الأمم المتحدة  
البرنامج الإنمائي

Signed By :

*[Handwritten Signature]*

Date :

21/03/13

Signed By :

*[Handwritten Signature]*

Date :

11/4/2013

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These notes form an integral part of and should be read in conjunction with the accompanying Combined Deliver Report ("CDR")

## 1. Background

The project builds on UNDP's mandate and strategic vision and aims to promote the advancement of women through legal empowerment. It corresponds to the commitment of the UNDP Kuwait CO to address the empowerment of women as stated in its Country Programmed Action Plan 2009-2013 and its Gender Equality Strategy and Action Plan. Building on the experience and insights gained during the implementation of the WRACATI initiative (Women's and Children's Rights through Access to Information), the project aims to facilitate and provide access to relevant laws and Regulations for women and to raise awareness of women's legal rights among women and key partners as well as the general public. Project activities include the development of relevant legal information in digital format and its dissemination through CDs, website, video and audio radio messages, booklets and telephone hotlines as well as through other means. The project also aims to strengthen women's support mechanisms in order to reinforce their capacity to better access legal information through ICT and to use this information effectively in directing and counselling women. This will be achieved through the training of key stakeholders, in particular representatives from civil society organizations, legal professionals, journalists and MPs in the use of the legal information. A media campaign will ensure that awareness of women's legal rights among women, key partners and the general public is enhanced.

The total approved budget for the project is in the amount of US\$ 417,500. The actual expenditure on the project for the year from January 1, 2012 to December 31, 2012 is US\$ 153,949.

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## **2. BASIS OF PREPERATION AND SIGNIFICANT ACCOUNTING POLICIES**

### **2.1 Basis of preparation**

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#### **Expenditures**

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**PROJECT 75597- PROMOTING LEGAL EMPOWERMENT  
OF WOMEN IN THE STATE OF KUWAIT- WRACATI  
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**31 December 2013**

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**INDEPENDENT AUDITOR'S REPORT TO GENERAL SECRETARY OF THE SUPREME COUNCIL OF PLANNING AND DEVELOPMENT, AND RESIDENT REPRESENTATIVE, UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP") STATE OF KUWAIT (CONTINUED)**

*Opinion*

In our opinion, the CDR present fairly, in all material respects, the expenditures of the project during the year ended 31 December 2013 in accordance with the accounting policies included in Note 2.

**Basis of Accounting and Restriction Distribution**

We draw attention to Note 2 to the CDR, which describes the basis of preparation. The CDR is prepared to be submitted to the UNDP and General Secretariat of the Supreme Council of Planning and Development as a result, the CDR may not be suitable for another purpose. Our report is intended solely for that purpose and should not be distributed to parties other than the UNDP and the General Secretariat of the Supreme Council of Planning and Development. Our opinion is not qualified in respect to this matter.



**Talal Youssef Al Muzaini**  
License No. 209A  
Deloitte & Touche  
Al Wazzan & Co.  
Kuwait, 3 June 2014

**Deloitte & Touche**  
**Al-Wazzan & Co.**

**Combined Delivery Report By Project**



UN Development Programme

Report ID: unglcdrp

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|                               |                 |                          |
|-------------------------------|-----------------|--------------------------|
| Project Id : 00060139 WRACATI | Period :        | Jan-Dec (2013)           |
| Output # : 00075597 WRACATI   | Impl. Partner : | 01752 National Execution |
|                               | Location :      | UN House Mishref         |

| Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|----------|----------|-----------------|-----------|
|----------|----------|-----------------|-----------|

|                             |                 |                          |
|-----------------------------|-----------------|--------------------------|
| Output # : 00075597 WRACATI | Impl. Partner : | 01752 National Execution |
|                             | Location :      | UN House Mishref         |

Dept: 45401 (Kuwait - Central)

Fund : 30000 (PROGRAMME COST SHARING)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 62,042.73 | 0.00 | 62,042.73 |
| 71405 - Service Contracts-Individuals  | 0.00 | 102.80    | 0.00 | 102.80    |
| 71605 - Travel Tickets-International   | 0.00 | 1,262.24  | 0.00 | 1,262.24  |
| 74210 - Printing and Publications      | 0.00 | 11,819.79 | 0.00 | 11,819.79 |
| 75105 - Facilities & Admin - Implement | 0.00 | 2,261.89  | 0.00 | 2,261.89  |
| 77630 - Dep Exp Owned - ITC            | 0.00 | 168.29    | 0.00 | 168.29    |

**Total for Fund 30000**      0.00      77,657.74      0.00      77,657.74

Fund : 30071 (Programme Cost Sharing GOV1)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 80,921.88 | 0.00 | 80,921.88 |
| 71405 - Service Contracts-Individuals  | 0.00 | 311.60    | 0.00 | 311.60    |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 12,463.16 | 0.00 | 12,463.16 |
| 72440 - Connectivity Charges           | 0.00 | 233.18    | 0.00 | 233.18    |
| 72510 - Publications                   | 0.00 | 111.89    | 0.00 | 111.89    |
| 72515 - Print Media                    | 0.00 | 358.39    | 0.00 | 358.39    |
| 72715 - Hospitality Catering           | 0.00 | 2,972.03  | 0.00 | 2,972.03  |
| 74210 - Printing and Publications      | 0.00 | 6,978.81  | 0.00 | 6,978.81  |
| 74220 - Translation Costs              | 0.00 | 78.66     | 0.00 | 78.66     |
| 74510 - Bank Charges                   | 0.00 | 17.67     | 0.00 | 17.67     |
| 75105 - Facilities & Admin - Implement | 0.00 | 3,133.42  | 0.00 | 3,133.42  |

**Total for Fund 30071**      0.00      107,580.69      0.00      107,580.69

**Total for Dept : 45401**      0.00      185,238.43      0.00      185,238.43

**Total for Output : 00075597**      0.00      185,238.43      0.00      185,238.43

|                        |             |                   |             |                   |
|------------------------|-------------|-------------------|-------------|-------------------|
| <b>Project Total :</b> | <b>0.00</b> | <b>185,238.43</b> | <b>0.00</b> | <b>185,238.43</b> |
|------------------------|-------------|-------------------|-------------|-------------------|

**Deloitte & Touche  
Al-Wazzan & Co.**

*Based of the request of Dr. Adel Al-Wazzan to sign here*

Signed By: \_\_\_\_\_

Date: 25/05/14

Signed By: \_\_\_\_\_

Date: 07/04/2014

*(Handwritten signatures)*



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These notes form an integral part of and should be read in conjunction with the accompanying Combined Deliver Report ("CDR")

## 1. Background

The project builds on UNDP's mandate and strategic vision and aims to promote the advancement of women through legal empowerment. It corresponds to the commitment of the UNDP Kuwait CO to address the empowerment of women as stated in its Country Programmed Action Plan 2009-2013 and its Gender Equality Strategy and Action Plan. Building on the experience and insights gained during the implementation of the WRACTI initiative (Women's and Children's Rights through Access to Information), the project aims to facilitate and provide access to relevant laws and Regulations for women and to raise awareness of women's legal rights among women and key partners as well as the general public. Project activities include the development of relevant legal information in digital format and its dissemination through CDs, website, video and audio radio messages, booklets and telephone hotlines as well as through other means. The project also aims to strengthen women's support mechanisms in order to reinforce their capacity to better access legal information through ICT and to use this information effectively in directing and counselling women. This will be achieved through the training of key stakeholders, in particular representatives from civil society organizations, legal professionals, journalists and MPs in the use of the legal information. A media campaign will ensure that awareness of women's legal rights among women, key partners and the general public is enhanced.

The total approved budget for the project is in the amount of US\$ 417,500. The actual expenditure on the project for the year from January 1, 2013 to December 31, 2013 is US\$ 185,238.

CDR are issued by the UNDP which show combined delivery details and are agreed and signed by GSSCPD (General Secretariat of the Supreme Council of Planning and Development) and UNDP on 25 May 2014.

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## **2. BASIS OF PREPERATION AND SIGNIFICANT ACCOUNTING POLICIES**

### **2.1 Basis of preparation**

The Combined Delivery Report was prepared in accordance with UNDP's accounting policies below.

The Combined Delivery Report is present in US Dollars, which is the functional and presentation currency of the Project.

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#### **Expenditures**

Expenditures for the Projects are recorded when all the milestones for the related services are delivered as per the contract.

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