

**DOCUMENTATION CENTER OF CAMBODIA**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2004**

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## STATEMENT BY THE BOARD OF DIRECTORS

I state that, in my opinion as Director:

The accompanying statement of receipts and disbursements, together with the notes thereon, are drawn up so as to give a true and fair view of the financial position of the Documentation Center of Cambodia as at 31 December 2004 and of its receipts and disbursements for the year then ended in accordance with accounting policies set out in note 4 to the statement of receipts and disbursements and accounting principles generally accepted in Cambodia.



The image shows a handwritten signature in black ink over a circular stamp. The stamp contains the text "Youk Chhang" and "Director" in the center, and "DOCUMENTATION CENTER" around the bottom edge. A horizontal line extends from the right side of the signature across the stamp.

Phnom Penh, Kingdom of Cambodia  
Dated: 2 February 2005

**AUDITORS' REPORT  
TO THE BOARD OF DIRECTORS OF DOCUMENTATION CENTER OF CAMBODIA**

We have audited the accompanying statement of receipts and disbursements of the Documentation Center of Cambodia (DC-Cam) on pages 4 to 29 which has been prepared in accordance with the accounting policies set out in note 4 to the statement of receipts and disbursements and accounting principles generally accepted in Cambodia.

**Respective responsibilities of the Directors and the Auditors**

The Directors of the DC-Cam are responsible for the preparation of the statement of receipts and disbursements which give a true and fair view. In preparing the statement of receipts and disbursements which give a true and fair view, it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on the statement of receipts and disbursements and to report our opinion to you.

This report, including the opinion, has been prepared for and only for the Board of Directors of DC-Cam and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, except where expressly agreed by our prior consent in writing.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the statement of receipts and disbursements. It also includes an assessment of the significant estimates and judgments made by the Directors in the preparation of the statement of receipts and disbursements, and of whether the accounting policies are appropriate to DC-Cam's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the statement of receipts and disbursements is free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

DC-Cam's policy is to prepare the accompanying statement of receipts and disbursements on the cash receipts and disbursements basis. On this basis receipts are recognised when received rather than when earned, and disbursements are recognised when paid rather than when incurred.

As indicated in note 4a to the statement of receipts and disbursements, the accompanying statement of receipts and disbursements is not intended to present the financial position and receipts and disbursements in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Cambodia. The accounting principles and practices utilised in Cambodia may differ from those generally accepted in countries and jurisdiction other than Cambodia.

**Opinion**

In our opinion, the statement of receipts and disbursements give a true and fair view, in all material respects, of the financial position of the DC-Cam as at 31 December 2004 and of its receipts and disbursements for the year then ended, in accordance with the accounting policies set out in note 4 to the statement of receipts and disbursements and accounting principles generally accepted in Cambodia.

*PriceWaterhouseCoopers (Cambodia) Limited*

PRICEWATERHOUSECOOPERS (CAMBODIA) LIMITED  
Phnom Penh, Kingdom of Cambodia  
Dated: 2 February 2005

