

DOCUMENTATION CENTER OF CAMBODIA

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

DOCUMENTATION CENTER OF CAMBODIA

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

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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 fund balance of the Documentation Center of Cambodia as of 31 December 2005 and of its receipts and disbursements for the year then ended in accordance with the cash receipts and disbursements basis as described in Note 4 to the statement of receipts and disbursements.


Youk Chhang
Director



Phnom Penh, Kingdom of Cambodia
Date: 1 March 2006

**AUDITOR'S 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 ("the Organisation") as of and for the year ended 31 December 2005 on pages 3 to 28. This statement of receipts and disbursements is the responsibility of the Organisation's management. Our responsibility is to express an opinion on this statement of receipts and disbursements based on our audit.

This report, including the opinion, has been prepared for and only for the Board of Directors of the Documentation Center of Cambodia 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.

We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of receipts and disbursements is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

The Organisation's policy is to prepare the accompanying statement 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.

In our opinion, the statement of receipts and disbursements give a true and fair view of the fund balance of the Organisation as of 31 December 2005, and of the receipts and disbursements for the year then ended in accordance with the cash receipts and disbursements basis as described in Note 4 to the statement of receipts and disbursements.

PricewaterhouseCoopers (Cambodia) Limited

PRICEWATERHOUSECOOPERS (CAMBODIA) LIMITED
Date: 1 March 2006
Phnom Penh, Kingdom of Cambodia

