

DOCUMENTATION CENTER OF CAMBODIA

STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE
FOR THE YEAR ENDED 31 DECEMBER 2006

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FOR THE YEAR ENDED 31 DECEMBER 2006**

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STATEMENT BY THE BOARD OF DIRECTORS

I state that, in my opinion as Director:

The accompanying statement of receipts, disbursements and fund balance, 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 2006 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, disbursements and fund balance.

Youk Chhang
Director

Phnom Penh, Kingdom of Cambodia
Date: 12 February 2007

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Documentation Center of Cambodia

We have audited the accompanying statement of receipts, disbursements and fund balance of the Documentation Center of Cambodia ("the Organisation") as of and for the year ended 31 December 2006 and a summary of significant accounting policies and other explanatory notes on pages 4 to 24.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this statement of receipts, disbursements and fund balance in accordance with the cash receipts and disbursements basis. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of statement of receipts, disbursements and fund balance that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on this statement of receipts, disbursements and fund balance 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 whether the statement of receipts, disbursements and fund balance is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of receipts, disbursements and fund balance. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement of receipts, disbursements and fund balance, 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 statement of receipts, disbursements and fund balance 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 by management, as well as evaluating the overall presentation of the statement of receipts, disbursements and fund balance.

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

Opinion

In our opinion, the accompanying statement of receipts, disbursements and fund balance presents fairly, in all material respects, of the fund balance of the Organisation as of 31 December 2006, and of its receipts and disbursements for the year then ended with accordance the cash receipts and disbursements basis as described in Note 4 to the statements of receipts, disbursements and fund balance.

Other Matters

This report, including the opinion, has been prepared for and only for the Members of 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.



Senaka Fernando
Authorised Signatory
PRICEWATERHOUSECOOPERS (CAMBODIA) LIMITED

Date: 12 February 2007
Phnom Penh, Kingdom of Cambodia