

DOCUMENTATION CENTER OF CAMBODIA

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
FOR THE YEAR ENDED 31 DECEMBER 2012**



DOCUMENTATION CENTER OF CAMBODIA

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
FOR THE YEAR ENDED 31 DECEMBER 2012**

| CONTENTS | Page |
|-------------------------------------------------------------------------|-------------|
| Statement of the Board of Directors | 1 |
| Independent auditor's report | 2 – 3 |
| Statement of cash receipts, disbursements and fund balance | 4 |
| Notes to the statement of cash receipts, disbursements and fund balance | 5 – 14 |
| Appendices | |
| A. Detailed disbursements by nature and by donor (unaudited) | 15 |
| B. Summary of fund agreements with donors (unaudited) | 16 |

STATEMENT OF THE BOARD OF DIRECTORS

I, Youk Chhang, being the Director of the Documentation Center of Cambodia (“the Organisation”), do hereby state that in the opinion of the Board of Directors (“the Directors”) the accompanying statement of cash receipts, disbursements and fund balance, together with the notes thereto, are drawn up so as to present fairly, in all material respects, the fund balance of the Documentation Center of Cambodia as at 31 December 2012 and of its cash receipts and disbursements for the year then ended in accordance with the cash receipts and disbursements basis as described in Note 2.


Chhang Youk
Director

Phnom Penh, Kingdom of Cambodia
Date: 04 APR 2013





Independent auditor's report

To the Board of Directors of the Documentation Center of Cambodia

We have audited the accompanying statement of cash receipts, disbursements and fund balance of the Documentation Center of Cambodia (“the Organisation”) for the year ended 31 December 2012 and a summary of significant accounting policies and other explanatory information (together the “financial statement”). The financial statement has been prepared by management of the Organisation in accordance with the cash receipts and disbursements basis of accounting described in Note 2.

Management's responsibility for the financial statement

Management is responsible for the preparation of the financial statement in accordance with the cash receipts and disbursements basis of accounting described in Note 2, for determining that the basis of preparation is acceptable in the circumstances and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Cambodian 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 financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessments of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial statement 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 financial statement.

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 financial statement presents fairly, in all material respects, the cash receipts and disbursement of the Documentation Center of Cambodia for the year ended 31 December 2012, in accordance with the cash receipts and disbursements basis of accounting described in Note 2.

Basis of accounting and restriction of use

Without modifying our opinion, we draw attention to Note 2 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to the Board of Directors of the Documentation Center of Cambodia. As a result, the financial statement may not be suitable for another purpose. This report is intended solely for Board of Directors of the Documentation Center of Cambodia and should not be distributed to or used by parties other than the Board of Directors of the Documentation Center of Cambodia.

For PricewaterhouseCoopers (Cambodia) Ltd.


By Benilda C. Fernando
Director



Phnom Penh, Kingdom of Cambodia
Date: 4 April 2013