

DOCUMENTATION CENTER OF CAMBODIA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 2009

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**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 2009 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: 02 April 2010

**Independent auditor's report on the statement of cash receipts, disbursements and fund balance**

To the Board of Directors of the Documentation Center of Cambodia

We have audited the accompanying statement of the Documentation Center of Cambodia ("the Organisation")'s cash receipts, disbursements and fund balance for the year ended 31 December 2009. This statement is the responsibility of the entity's management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

*Management's responsibility for the financial statement*

Management is responsible for the preparation and fair presentation of this statement in accordance with the cash receipts and disbursements basis as described in Note 2. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's responsibility*

Our responsibility is to express an opinion on the accompanying statement 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 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 judgement, 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 and fair presentation 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 controls. 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 statement presents fairly, in all material respects, the revenue collected and expenses paid by the Organisation during the year ended 31 December 2009 in accordance with the cash receipts and disbursements basis as described in Note 2.

## *Restriction of use*

This report is intended solely for the information and use of the Documentation Center of Cambodia in connection with the mission and activities of the Organisation as referred to in Note 1 and should not be distributed to other parties. We do not accept or assume responsibility for the use for any other purpose or by 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.

For PricewaterhouseCoopers (Cambodia) Limited

  
Senaka Fernando  
Director



Phnom Penh, Kingdom of Cambodia  
Date: 02 April 2010