

DOCUMENTATION CENTER OF CAMBODIA

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE
FOR THE YEAR ENDED 31 DECEMBER 2015**

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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, of the Documentation Center of Cambodia for the year ended 31 December 2015 presents fairly, in all material respects, in accordance with the basis set out in Note 2.



Chhang Youk
Director

Phnom Penh, Kingdom of Cambodia

Date: 07 JUN 2016



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 2015 and a summary of significant accounting policies and other explanatory information (together, the 'financial statement'). The financial statement was prepared by the Organisation's management in accordance with the cash basis of accounting described in Note 2 to the financial statement.

Management's responsibility for the financial statement

Management is responsible for the preparation of the financial statement in accordance with the cash 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 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 obtained was 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 2015, in accordance with the cash 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 was 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. Our report is intended solely for the Document Center of Cambodia. 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.

For PricewaterhouseCoopers (Cambodia) Ltd.



By Benilda C. Fernando
Director

Phnom Penh, Kingdom of Cambodia
Date: 7 June 2016