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## To the Chair Dog and Cat Management Board

### Opinion

I have audited the financial report of the Dog and Cat Management Board for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Chair, the Manager – Dog and Cat Management and the Chief Financial Officer – Department for Environment and Water.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Dog and Cat Management Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the Manager and the Board for the financial report**

The Manager is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Manager is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Manager is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 25(7) of the *Dog and Cat Management Act 1995*, I have audited the financial report of the Dog and Cat Management Board for the financial year ended 30 June 2022.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit 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 Dog and Cat Management Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Dog and Cat Management Board
  - conclude on the appropriateness of the Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
  - evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chair and Manager about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

28 September 2022

# **Dog and Cat Management Board**

## **Financial Statements**

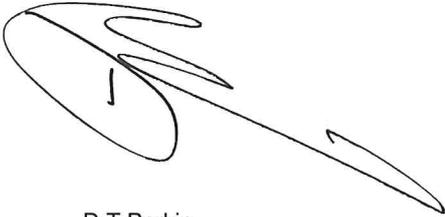
For the year ended 30 June 2022

**Dog and Cat Management Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2022*

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We certify that the:

- financial statements for the Dog and Cat Management Board:
  - are in accordance with the accounts and records of the Board;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



D T Parkin  
**Chair**  
Dog and Cat Management Board  
27 September 2022



G Grieger  
**Manager**  
Dog and Cat Management  
27 September 2022



S O'Brien  
**Chief Financial Officer**  
Department for Environment and Water  
27 September 2022

**Dog and Cat Management Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2022*

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	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
Fees and charges	2.1	2 958	2 749
Interest	2.2	-	2
<b>Total income</b>		<b>2 958</b>	<b>2 751</b>
<b>Expenses</b>			
Employee benefits and Board member expenses	3.3	28	34
Supplies and services	4.1	2 315	2 272
Depreciation and amortisation	5.1	170	170
Grants and subsidies	4.2	253	10
Net loss from disposal of non-current assets		-	42
Other expenses	4.3	19	11
<b>Total expenses</b>		<b>2 785</b>	<b>2 539</b>
<b>Net result</b>		<b>173</b>	<b>212</b>
<b>Total comprehensive result</b>		<b>173</b>	<b>212</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Financial Position**  
*As at 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	2 980	2 436
Receivables	6.2	41	25
<b>Total current assets</b>		<b>3 021</b>	<b>2 461</b>
<b>Non-current assets</b>			
Intangible assets	5.1	988	1 166
<b>Total non-current assets</b>		<b>988</b>	<b>1 166</b>
<b>Total assets</b>		<b>4 009</b>	<b>3 627</b>
<b>Current liabilities</b>			
Payables	7.1	348	139
<b>Total current liabilities</b>		<b>348</b>	<b>139</b>
<b>Total liabilities</b>		<b>348</b>	<b>139</b>
<b>Net assets</b>		<b>3 661</b>	<b>3 488</b>
<b>Equity</b>			
Retained earnings		3 661	3 488
<b>Total equity</b>		<b>3 661</b>	<b>3 488</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2022*

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	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2020</b>	<b>3 276</b>	<b>3 276</b>
Net result for 2020-21	212	212
<b>Total comprehensive result for 2020-21</b>	<b>212</b>	<b>212</b>
<b>Balance at 30 June 2021</b>	<b>3 488</b>	<b>3 488</b>
Net result for 2021-22	173	173
<b>Total comprehensive result for 2021-22</b>	<b>173</b>	<b>173</b>
<b>Balance at 30 June 2022</b>	<b>3 661</b>	<b>3 661</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Fees and charges		2 958	2 758
Interest		-	2
<b>Cash generated from operating activities</b>		<b>2 958</b>	<b>2 760</b>
<i>Cash outflows</i>			
Employee benefits and Board member expenses		(34)	(33)
Payments for supplies and services		(2 116)	(2 270)
Payments for Grants and Subsidies		(253)	(10)
Other payments		(11)	(11)
<b>Cash used in operating activities</b>		<b>(2 414)</b>	<b>(2 324)</b>
<b>Net cash provided by operating activities</b>		<b>544</b>	<b>436</b>
<b>Cash flows from investing activities</b>			
<i>Cash inflows</i>			
Proceeds from sale of property, plant and equipment		-	2
<b>Cash generated from investing activities</b>		<b>-</b>	<b>2</b>
<b>Net cash used in investing activities</b>		<b>-</b>	<b>2</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>544</b>	<b>438</b>
Cash and cash equivalents at the beginning of the reporting period		2 436	1 998
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>2 980</b>	<b>2 436</b>

The accompanying notes form part of these financial statements.

# **Dog and Cat Management Board**

## **Notes to and forming part of the financial statements**

*For the year ended 30 June 2022*

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### **1 About the Dog and Cat Management Board**

The Dog and Cat Management Board (DCMB) is a not-for-profit reporting entity, established pursuant to the *Dog and Cat Management Act 1995* (the Act).

The financial activities of the DCMB are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act.

The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act, comprising registration fees
- any other money received by the DCMB for professional services
- interest accruing from investment of the Fund.

The Department for Environment and Water (DEW) provides administrative and workforce support to the DCMB. These services are provided by DEW to the DCMB on a cost recovery basis under a Service Level Agreement (SLA). The DCMB reflects costs invoiced by DEW under the SLA as fee for service expenses (refer to note 4.1).

The financial statements and accompanying notes include all the controlled activities of the DCMB.

The DCMB has administered activities which are presented separately and disclosed in note 8. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the DCMB's transactions.

#### **1.1. Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*.
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

DEW prepares a Business Activity Statement on behalf of the DCMB under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore the DCMB's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the DCMB are recorded in DEW's Statement of Cash Flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**1.2. Objectives and programs**

The DCMB's primary objectives are to:

- encourage responsible dog and cat ownership
- reduce public and environmental nuisance caused by dogs and cats
- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia
- oversee the administration and enforcement of the provisions of the Act.

The priorities of the DCMB to support achieving the objectives of the Act are to:

- improve dog management through responsible dog ownership and community collaboration
- improve cat management through responsible cat ownership and community collaboration
- connect Councils, community, professionals and agencies interested in and responsible for dog and cat management
- provide leadership in dog and cat management and effective administration of the Act.

The DCMB achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Whilst these activities are delivered through two programs, the revenue and expenses cannot be reliably allocated across these programs and therefore, a Statement of Income and Expenses by Program has not been prepared.

**1.3. Impact of COVID-19 pandemic on the DCMB**

The DCMB has continued to operate throughout the restrictions, adhering to social distancing requirements. The COVID-19 pandemic has not had a material impact on the operations of the DCMB in the 2021-22 financial year.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**2. Income**

**2.1. Fees and charges**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Registration fees received</b>		
Metro Councils	2 010	1 895
Regional Councils	540	509
Breeders registration	408	345
<b>Total registration fees</b>	<b>2 958</b>	<b>2 749</b>

Revenue from fees and charges relate to registration fees pursuant to section 26(5) of the Act. The fees are recognised upon receipt.

**2.2. Interest**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest - deposits with the treasurer	-	2
<b>Total interest</b>	<b>-</b>	<b>2</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the DCMB include the Minister for Climate, Environment and Water, the Board Chairperson and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$27 000 in 2021-22 and \$32 000 in 2020-21.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*.

***Transactions with key management personnel and other related parties***

No transactions with key management personnel or related parties occurred during 2021-22.

**3.2. Board and committee members**

Members of the Dog and Cat Management Board during the 2022 financial year were:

D T Parkin (Chair)	Dr S J Hazel	Dr M F Jenkins
Dr H G Lemon	Dr D Mcftridge	S A Reardon
Dr P E J Roetman	Dr R L Somers	P S Warren
B W Thomass	K Rokincinski	

***Board and committee remuneration***

The number of members whose remuneration received or receivable falls within the following bands:

	2022	2021
\$0 - \$19 999	11	9
<b>Total number of members</b>	<b>11</b>	<b>9</b>

The total remuneration received or receivable by members was \$27 000 (2021: \$32 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**3.3. Board and employee benefits expenses**

	2022	2021
	\$'000	\$'000
Board and committee fees	26	31
Employment on-costs - superannuation	1	1
Employment on-costs - other	1	2
<b>Total employee benefits and board member expenses</b>	<b>28</b>	<b>34</b>

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**4. Expenses**

**4.1. Supplies and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - direct salaries	971	954
Fee for service - Dogs and Cats Online (DACO) project	551	505
Service Level Agreement (DEW)	306	288
Printing and publishing	171	197
General administration	133	158
Information technology and communication charges	62	43
Fee for service - other	48	18
Fee for service - Legislative review	17	-
Contractors	17	-
Fee for service - Compliance programs	16	-
Fee for service - Educational programs	9	86
Training and development	8	2
Sponsorships	5	13
Accommodation	-	2
Other	1	6
<b>Total supplies and services</b>	<b>2 315</b>	<b>2 272</b>

**4.2. Grants and subsidies**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Local Councils	220	-
Animal Management in Rural and Remote Indigenous Communities (AMRRIC)	33	-
Lost pets of South Australia	-	10
<b>Total grants and subsidies</b>	<b>253</b>	<b>10</b>

**4.3. Other expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit Fees	11	11
Work in progress write-offs	8	-
<b>Total other expenses</b>	<b>19</b>	<b>11</b>

**Audit fees**

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$11 200 (2021: \$10 800). No other services were provided by the Auditor-General's Department.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**5. Non-financial assets**

**5.1. Intangible assets**

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the DCMB's DACO system.

**Reconciliation 2021-22**

	<b>Internally developed \$'000</b>
<b>Carrying amount at 1 July 2021</b>	1 166
Amortisation	(170)
Write-offs	(8)
<b>Carrying amount at 30 June 2022</b>	<b>988</b>

**Reconciliation 2020-21**

	<b>Internally developed \$'000</b>
<b>Carrying amount at 1 July 2020</b>	1 336
Amortisation	(170)
<b>Carrying amount at 30 June 2021</b>	<b>1 166</b>

**Useful life**

Amortisation is calculated on a straight line basis. Intangible assets amortisation is calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Application software - internally developed	10

**Impairment**

There were no indications of impairment for intangible assets at 30 June 2022.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	2 980	2 436
<b>Total cash and cash equivalents</b>	<b>2 980</b>	<b>2 436</b>

***Deposits with the Treasurer***

The Dog and Cat Management Fund is established under section 25 of the *Dog and Cat Management Act 1995*. The Dog and Cat Management Fund deposit account was established under section 21 of the *Public Finance and Audit Act 1987*.

**6.2. Receivables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Prepayments	41	25
<b>Total current receivables</b>	<b>41</b>	<b>25</b>
<b>Total receivables</b>	<b>41</b>	<b>25</b>

Prepayments are not interest-bearing as they are not financial assets.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**7. Liabilities**

**7.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Trade payables	335	96
Accrued expenses	13	36
Employment benefit on-costs	-	7
<b>Total current payables</b>	<b>348</b>	<b>139</b>
<b>Total payables</b>	<b>348</b>	<b>139</b>

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables included in the table above relate to employee related payables, such as payroll tax, Fringe Benefits Tax and Auditor-General's Department audit fees total \$13 000 (2021: \$43 000)

**8. Other disclosures**

The Dogs and Cats Online (DACO) system is South Australia's central dog and cat registration database that is accessible within each council. DACO is the primary collection process for annual pet registration fees on behalf of Councils, and stores information such as ownership, breeder and microchip data to support Councils and the DCMB in the discharge of their obligations under the Act.

Registration fees collected by the DCMB through DACO are deposited into the Dog and Cat Management Fund which was established under the *Dog and Cat Management Act 1995*.

Each financial year, the DCMB must transfer the percentage of dog registrations fee collected as fixed in the *Dog and Cat Management Regulations 2017*. The DCMB does not control these funds and they are recorded as administered items below.

**8.1. Administered items**

<b>Statement of Comprehensive Income for the Year Ended 30 June 2022</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>		
Registration fee	10 466	9 844
<b>Total income</b>	<b>10 466</b>	<b>9 844</b>
<b>Expenses</b>		
Registration fee remittance payments to Councils	10 466	9 844
<b>Total expenses</b>	<b>10 466</b>	<b>9 844</b>
<b>Net result</b>	<b>-</b>	<b>-</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**8.1. Administered items (continued)**

<b>Statement of Financial Position as at 30 June 2022</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>		
Cash and cash equivalents	254	422
Receivables	40	55
<b>Total current assets</b>	<b>294</b>	<b>477</b>
<b>Total assets</b>	<b>294</b>	<b>477</b>
<b>Current liabilities</b>		
Payables	294	477
<b>Total current liabilities</b>	<b>294</b>	<b>477</b>
<b>Total liabilities</b>	<b>294</b>	<b>477</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>
<b>Equity</b>		
Retained earnings	-	-
<b>Total equity</b>	<b>-</b>	<b>-</b>
<b>Statement of Cash Flows for the Year Ended 30 June 2022</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>		
<i>Cash inflows</i>		
Registration fee	10 481	9 855
<b>Cash generated from operating activities</b>	<b>10 481</b>	<b>9 855</b>
<i>Cash outflows</i>		
Registration fee remittance payments to Councils	(10 649)	(9 446)
<b>Cash used in operating activities</b>	<b>(10 649)</b>	<b>(9 446)</b>
<b>Net cash (used in) / provided by operating activities</b>	<b>(168)</b>	<b>409</b>
Net increase in cash and cash equivalents	(168)	409
Cash and cash equivalents at the beginning of the reporting period	422	13
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>254</b>	<b>422</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**9. Outlook**

**9.1. Unrecognised contractual commitments**

***Expenditure commitments***

Expenditure commitments reflect DACO system support and maintenance costs.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	262	178
Later than one year but not longer than five years	30	178
<b>Total expenditure commitments</b>	<b>292</b>	<b>356</b>

**9.2. Contingent assets and liabilities**

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The DCMB is not aware of any contingent assets or contingent liabilities.

**9.3. Events after the reporting period**

There are no known events after balance date that affects these general purpose financial statements in a material manner.