

AUSTRALIAN RADIATION PROTECTION AND NUCLEAR SAFETY AGENCY

Agency Resources and Planned Performance

ARPANSA

Australian Radiation Protection and Nuclear Safety Agency

Health and Ageing Portfolio Agency

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ARPANSA

Section 1: Agency Overview and Resources

1.1 Strategic Direction Statement

The Australian Radiation Protection and Nuclear Safety Agency (ARPANSA), on behalf of the Australian Government, aims to protect the Australian people and environment from the harmful effects of radiation.

ARPANSA provides advice and services to the Australian community on radiation protection, nuclear safety, security, and medical exposures to radiation, including related research. It promotes national uniformity of radiation protection and nuclear safety policy and practices across the Australian Government and states and territories. It also independently regulates the radiation sources, radiation facilities and nuclear installations of Australian Government entities and contractors.

The role and functions of ARPANSA are set out in the *Australian Radiation Protection and Nuclear Safety Act 1998*. ARPANSA is prescribed as an agency under the *Financial Management and Accountability Act 1997*.

1.2 Agency Resources

Table 1.2.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and by Departmental classifications.

Table 1.2.1: ARPANSA Resource Statement – Budget Estimates for 2013-14 as at Budget May 2013

	Estimate of prior year amounts available in 2013-14 \$'000	Proposed at Budget 2013-14 \$'000	Total estimate 2013-14 \$'000	Estimated available appropriation 2012-13 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	808	-	808	580
Departmental appropriation ³	-	15,324	15,324	15,434
s31 Relevant Agency receipts	-	-	-	-
Total	808	15,324	16,132	16,014
Total ordinary annual services	808	15,324	16,132	16,014
Other services - Bill 2⁴				
Departmental non-operating				
Equity injections	-	2,500	2,500	-
Previous years' programs	-	-	-	-
Total	-	2,500	2,500	-
Total other services	-	2,500	2,500	-
Total available annual appropriations	808	17,824	18,632	16,014
Total appropriations excluding Special Accounts	808	17,824	18,632	16,014
Special Accounts				
Opening balance ⁵	1,523	-	1,523	1,656
Appropriation receipts ⁶	-	18,046	18,046	15,206
Non-appropriation receipts to Special Accounts	-	10,046	10,046	8,613
Total Special Accounts	1,523	28,092	29,615	25,475
Total resourcing	2,331	45,916	48,247	41,489
Less appropriations drawn from annual or special appropriations above and credited to Special Accounts and/or CAC Act bodies through annual appropriations	(222)	(17,824)	(18,046)	(15,206)
Total net resourcing for ARPANSA	2,109	28,092	30,201	26,283

Notes:

All figures are GST exclusive.

¹ Appropriation Bill (No.1) 2013-14.

² Estimated adjusted balance carried forward from previous year.

³ Includes an amount of \$1.944m in 2013-14 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

⁴ Appropriation Bill (No.2) 2013-14.

⁵ Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.2.

⁶ Appropriation receipts from ARPANSA annual and special appropriations for 2013-14 included above.

1.3 Budget Measures

Budget measures relating to ARPANSA are detailed in Budget Paper No. 2 and are summarised below.

Table 1.3.1 ARPANSA Budget Measures

Part 1: Measures announced since the 2013-14 MYEFO

Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Australian Radiation Protection and Nuclear Safety Agency – improving Australia's capacity to deliver effective radiation protection and nuclear safety					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental expenses	1.1	-	1,292	1,275	1,275
Departmental capital		-	2,500	-	-
Total expenses		-	3,792	1,275	1,275
Australian Radiation Protection and Nuclear Safety Agency					
Departmental revenue		-	1,275	1,275	1,275
Total revenue		-	1,275	1,275	1,275

Part 2: MYEFO measures not previously reported in a portfolio statement

Whole of Government Measures

Targeted savings - public service efficiencies¹

Australian Radiation Protection and Nuclear Safety					
Departmental expenses	1.1	(59)	(85)	(98)	(109)
Total		(59)	(85)	(98)	(109)

Other Portfolio Measures

Fire Service Levy - reduction¹

Australian Radiation Protection and Nuclear Safety					
Departmental expenses	1.1	(29)	(30)	(32)	(32)
Total		(29)	(30)	(32)	(32)

¹ Measure reported includes amounts previously reported in the Health and Ageing 2012-13 Portfolio Additional Estimate Statements (page 25).

Section 2: Outcomes and Planned Performance

2.1 Outcomes and Performance Information

Outcome 1 – Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation

Outcome Strategy

ARPANSA aims to protect people and the environment from the harmful effects of radiation. It applies national and international research to promote national uniformity in radiation protection; regulates the use of radiation sources, facilities and nuclear installations controlled by the Australian Government; and promotes public awareness of the harmful effects of radiation. ARPANSA uses a risk-focused and performance-based approach to improve radiation safety outcomes while imposing minimal regulatory burden.

ARPANSA's regulatory and advisory frameworks are based on evidence regarding levels of ionising¹ and non-ionising radiation in the environment and the effect on human and environmental health and wellbeing.

Advances in diagnostic imaging have led to a sustained increase in the use of ionising radiation. While beneficial medically, diagnostic imaging procedures are also the largest man-made source of ionising radiation exposure to the Australian population. ARPANSA will promote radiation protection principles in the use of ionising radiation in imaging technologies to ensure best practice safety strategies for patients and health workers. It will continue its auditing of radiotherapy facilities and their calibration. This is important for patient safety due to advances in the complexity of radiotherapy.

ARPANSA will continue to strengthen the security of high activity radioactive sources through the promotion of a national approach to legislative, administrative and operational controls. It will provide expert support to Australian Government arrangements for radiation emergencies and will work with regional regulators to strengthen safety and security infrastructure and the planning and response to nuclear and radiological emergencies. ARPANSA supports Australia's nuclear non-proliferation objectives and obligations under the Comprehensive Nuclear-Test-Ban Treaty through the maintenance of systems to detect clandestine testing of nuclear weapons.

ARPANSA will continue to monitor Australian Government entities and their contractors to ensure compliance with the *Australian Radiation Protection and Nuclear Safety Act 1998* and regulations.

¹ Radiation that can produce ionisation in matter, e.g. gamma rays and X-rays. When these radiations interact with tissues in the body, they have sufficient energy to damage DNA.

ARPANSA Budgeted Expenses and Resources

Table 2.1.1 provides an overview of the total expenses for ARPANSA by Program.

Table 2.1.1 Budgeted Expenses and Resources for ARPANSA

	2012-13 Estimated actual \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
Program 1.1: Radiation protection and nuclear safety					
Departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,498	13,380	13,472	13,575	13,709
Special Accounts	8,613	10,046	10,046	10,046	10,046
Expenses not requiring appropriation in the budget year ¹	2,171	2,171	2,171	2,171	2,171
Operating Loss (Surplus)	-	214	536	643	-
Total for Program 1.1	24,282	25,811	26,225	26,435	25,926
Total expenses for Outcome 1	24,282	25,811	26,225	26,435	25,926
<hr/>					
	2012-13	2013-14			
Average staffing level (number)	145	153			

¹ Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Program 1.1: Radiation protection and nuclear safety

Program Objectives

Protect the public, workers and the environment from radiation exposure

In 2013-14, ARPANSA will continue to evaluate and monitor work environments to ensure workers are adequately protected and informed about occupational risks from exposure to radiation. This includes providing a personal radiation monitoring service to assess workers exposure to ionising radiation and expanding the Australian National Radiation Dose Register. ARPANSA will continue to develop training programs for radiation security advisors and its emergency response teams to ensure effective response to radiation emergencies.

To protect the public from the harmful effects of radiation exposure, ARPANSA gathers the most up-to-date scientific research and data to inform its regulatory activities and provide evidence-based, expert advice to the Government and the public. In 2013-14, these activities will particularly focus on the assessment of risks of naturally occurring background radiation, exposure to ultraviolet (UV) and the effects of electromagnetic radiation.

Promote the effective use of ionising radiation in medicine

In 2013-14, ARPANSA will continue to promote the safe and effective use of ionising radiation in diagnostic imaging by conducting dose surveys which result in the establishment of Diagnostic Reference Levels (DRLs) for interventional cardiology and radiology. DRLs have proven internationally to be a vital tool enabling practices to compare their operating standards to other practitioners.

The Australian Clinical Dosimetry Service (ACDS) pilot program audits radiotherapy facilities to ensure that radiotherapy patients are receiving the correct dose in their treatment. The official auditing phase of the ACDS program will end in December 2013 and the internal assessment process will continue until June 2014. An independent review of the pilot will be performed during the year. ARPANSA will continue to provide traceable calibration services to ensure radiotherapy centres hold correct dose calibration standards.

Ensure effective regulation and enforcement activities

The Australian Government is committed to the effective and independent regulation of radiation sources, radiation facilities and nuclear installations. ARPANSA will continue to regulate the use of radiation by Australian Government entities through: licensing, inspecting, monitoring, enforcing compliance, enhancing awareness of good radiation practices and nuclear safety, controlling the import and export of radioactive sources, and controlling the transport of radioactive materials by Australian Government entities and their contractors. In 2013-14 ARPANSA will, in collaboration with state and territory regulators, further develop the national regulatory framework including the National Directory for Radiation Protection, building on international best practice to ensure effective regulation and enforcement activities.

Program 1.1: Deliverables

Qualitative Deliverables for Program 1.1

Protect the public, workers and environment from radiation exposure

Qualitative Deliverables	2013-14 Reference Point or Target
Devise UV protection strategies for the Australian population and assess their effectiveness	Effective programs in place for assessment of UV exposure to the public and workers
Enhanced system for response to radiological and nuclear threats and events consistent with international guidance and best practice	The ARPANSA Incident Management Plan is implemented and tested

Quantitative Deliverables for Program 1.1

Promote the effective use of ionising radiation in medicine

Quantitative Deliverable	2012-13 Revised Budget	2013-14 Budget Target	2014-15 Forward Year 1	2015-16 Forward Year 2	2016-17 Forward Year 3
Cumulative proportion of centres audited by the ACDS for accuracy in dose measurement of radiotherapy ²	80%	90%	N/A	N/A	N/A

Ensure effective regulation and enforcement activities

Quantitative Deliverable	2012-13 Revised Budget	2013-14 Budget Target	2014-15 Forward Year 1	2015-16 Forward Year 2	2016-17 Forward Year 3
Number of inspections and site visits of facilities holding a Commonwealth licence	60	60	60	60	60

² This program is operating on a trial basis and is funded until June 2014 when it will be reviewed and its future determined.

Program 1.1: Key Performance Indicators

Qualitative Key Performance Indicators for Program 1.1

Protect the public, workers and environment from radiation exposure

Qualitative Indicator	2013-14 Reference Point or Target
Control radiation dose to uranium mining workers	Annual reporting of trend in radiation doses received by workers compiled from Australian National Radiation Dose Register provides evidence of optimisation of radiation protection in the uranium mining industry

Promote the effective use of ionising radiation in medicine

Qualitative Indicator	2013-14 Reference Point or Target
Establish DRLs for Interventional Cardiology and Radiology as tools for quality improvement in diagnostic radiology	Improved diagnostic practice using lower dose levels

Quantitative Key Performance Indicators for Program 1.1

Protect the public, workers and environment from radiation exposure

Quantitative Indicator	2012-13 Revised Budget	2013-14 Budget Target	2014-15 Forward Year 1	2016-17 Forward Year 2	2017-18 Forward Year 3
Number of security incidents involving high activity radioactive sources requiring immediate reporting	<2	<2	<2	<2	<2

Ensure effective regulation and enforcement activities

Quantitative Indicator	2012-13 Revised Budget	2013-14 Budget Target	2014-15 Forward Year 1	2015-16 Forward Year 2	2016-17 Forward Year 3
Number of safety incidents involving Commonwealth users of radiation	<10	<10	<10	<10	<10

Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2013-14 Budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government Indigenous expenditure.

3.1 Explanatory Tables

3.1.1 Movement of administered funds between years

Section 3.1.1 is not applicable to ARPANSA.

3.1.2 Special Accounts

Table 3.1.2: Estimates of Special Account Flows and Balances

		Opening balance 2013-14 2012-13	Appropriation receipts 2013-14 2012-13	Other receipts 2013-14 2012-13	Payments 2013-14 2012-13	Closing balance 2013-14 2012-13
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
ARPANSA Account ¹ (D)	1	1,523 1,656	18,046 15,206	10,046 8,613	28,076 23,952	1,539 1,523
Total Special Accounts 2013-14 Estimate		1,523	18,046	10,046	28,076	1,539
<i>Total Special Accounts 2012-13 estimate actual</i>		1,656	15,206	8,613	23,952	1,523

Notes:

D = Departmental.

¹ Australian Radiation Protection and Nuclear Safety Act 1998 - s21 FMA Act.

3.1.3 Australian Government Indigenous Expenditure

The 2013-14 Australian Government Indigenous Expenditure (AGIE) statement is not applicable because ARPANSA has no specific Indigenous expenses.

3.2 Budgeted Financial Statements

3.2.1 Differences in agency resourcing and financial statements

Section 3.2.1 is not applicable to ARPANSA.

3.2.2 Analysis of budgeted financial statements

An analysis of ARPANSA's budgeted financial statements is provided below.

Departmental Resources

Comprehensive Income Statement

The estimated operating losses of \$0.214 million in 2013-14, \$0.536 million in 2014 15 and \$0.643 million in 2015-16 after unfunded depreciation have been approved by the Minister for Finance and Deregulation. These deficits relate to the write-off of obsolete inventory due to the introduction of a new occupational dosimetry system within the Personal Radiation Monitoring Service.

ARPANSA's own sourced income is derived from the sale of scientific services such as the Personal Radiation Monitoring Service, the Comprehensive Nuclear-Test-Ban Treaty (CTBT) Organisation contracts to operate and maintain monitoring stations, and licence application fees and annual charges associated with ARPANSA's regulatory activities.

Appropriation revenues are in line with Government decisions from the current and previous budgets. Measures for the 2013-14 Budget are reported in Table 1.3.1.

Employee and supplier expenses are forecast to be in line with revenue from Government and own source income.

Balance Sheet

The decline in cash estimates over the forward years relate to the purchase of replacement inventory associated with the new occupational dosimetry system.

Changes to estimates for land and buildings are primarily attributed to the current ARPANSA budget measure "Address Gaps in Australia's Capacity to Deliver on Effective Radiation Protection and Nuclear Safety".

Other asset and liabilities are expected to remain stable over the forward years.

Cash Flow

Cash flows are consistent with projected income and expense, capital injections from Government and investments in property, plant and equipment.

3.2.3 Budgeted financial statements tables

**Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June)**

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
EXPENSES					
Employee benefits	15,144	16,363	16,348	16,348	16,348
Supplier expenses	6,967	7,063	7,170	7,273	7,407
Depreciation and amortisation	2,171	2,171	2,171	2,171	2,171
Write-down and impairment of assets	-	214	536	643	-
Total expenses	24,282	25,811	26,225	26,435	25,926
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	4,728	4,771	4,771	4,771	4,771
Other revenue	3,885	5,275	5,275	5,275	5,275
Total revenue	8,613	10,046	10,046	10,046	10,046
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	8,613	10,046	10,046	10,046	10,046
Net cost of (contribution by) services	15,669	15,765	16,179	16,389	15,880
Revenue from Government	13,498	13,380	13,472	13,575	13,709
Surplus (Deficit)	(2,171)	(2,385)	(2,707)	(2,814)	(2,171)
Surplus (Deficit) attributable to the Australian Government	(2,171)	(2,385)	(2,707)	(2,814)	(2,171)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(2,171)	(2,385)	(2,707)	(2,814)	(2,171)
Note: Reconciliation of comprehensive income attributable to the agency					
	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(2,171)	(2,385)	(2,707)	(2,814)	(2,171)
plus non-appropriated expenses depreciation and amortisation expenses	2,171	2,171	2,171	2,171	2,171
Total comprehensive income (loss) attributable to the agency	-	(214)	(536)	(643)	-

Table 3.2.2: Budgeted Departmental balance sheet (as at 30 June)

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,523	1,539	1,024	406	406
Receivables	1,838	1,616	1,616	1,616	1,616
Accrued revenue	82	82	82	82	82
Total financial assets	3,443	3,237	2,722	2,104	2,104
Non-financial assets					
Land and buildings	19,435	22,140	22,345	22,550	22,755
Property, plant and equipment	6,334	5,974	5,611	5,263	4,951
Inventories	1,490	1,482	1,461	1,436	1,436
Intangibles	726	654	669	684	699
Other	459	459	459	459	459
Total non-financial assets	28,444	30,709	30,545	30,392	30,300
Total assets	31,887	33,946	33,267	32,496	32,404
LIABILITIES					
Payables					
Suppliers	-	-	-	-	-
Other payables	2,504	2,504	2,504	2,504	2,504
Total payables	2,504	2,504	2,504	2,504	2,504
Provisions					
Employees	6,019	6,019	6,019	6,019	6,019
Total provisions	6,019	6,019	6,019	6,019	6,019
Total liabilities	8,523	8,523	8,523	8,523	8,523
Net Assets	23,364	25,423	24,744	23,973	23,881
EQUITY					
Contributed equity	11,056	15,500	17,528	19,571	21,650
Reserves	9,129	9,129	9,129	9,129	9,129
Retained surpluses or accumulated deficits	3,179	794	(1,913)	(4,727)	(6,898)
Total equity	23,364	25,423	24,744	23,973	23,881

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2013-14)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	3,179	9,129	-	11,056	23,364
Surplus (deficit) for the period	(2,385)	-	-	-	(2,385)
Capital budget - Bill 1 (DCB)	-	-	-	1,944	1,944
Equity Injection - Appropriation	-	-	-	2,500	2,500
Estimated closing balance as at 30 June 2014	794	9,129	-	15,500	25,423

DCB = Departmental Capital Budget.

**Table 3.2.4: Budgeted Departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	4,243	4,286	4,286	4,286	4,286
Appropriations	13,270	13,602	13,472	13,575	13,709
Net GST received	485	485	485	485	485
Other cash received	3,885	5,275	5,275	5,275	5,275
Total cash received	21,883	23,648	23,518	23,621	23,755
Cash used					
Employees	15,049	16,363	16,348	16,349	16,349
Suppliers	6,248	6,543	6,959	7,189	6,705
Net GST paid	719	726	726	701	701
Total cash used	22,016	23,632	24,033	24,239	23,755
Net cash from (or used by) operating activities	(133)	16	(515)	(618)	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,936	4,444	2,028	2,043	2,079
Total cash used	1,936	4,444	2,028	2,043	2,079
Net cash from (or used by) investing activities	(1,936)	(4,444)	(2,028)	(2,043)	(2,079)
FINANCING ACTIVITIES					
Cash received					
Capital appropriation – equity injection	-	2,500	-	-	-
Capital budget - Bill 1 (DCB)	1,936	1,944	2,028	2,043	2,079
Total cash received	1,936	4,444	2,028	2,043	2,079
Net cash from (or used by) financing activities	1,936	4,444	2,028	2,043	2,079
Net increase (or decrease) in cash held	(133)	16	(515)	(618)	-
Cash and cash equivalents at the beginning of the reporting period	1,656	1,523	1,539	1,024	406
Cash and cash equivalents at the end of the reporting period	1,523	1,539	1,024	406	406

DCB = Departmental Capital Budget.

Table 3.2.5: Capital budget statement

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,936	1,944	2,028	2,043	2,079
Equity injections - Bill 2	-	2,500	-	-	-
Total capital appropriations	1,936	4,444	2,028	2,043	2,079
Total new capital appropriations represented by:					
Purchase of non-financial assets	1,936	4,444	2,028	2,043	2,079
Total items	1,936	4,444	2,028	2,043	2,079
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ¹	-	2,500	-	-	-
Funded by capital appropriation - DCB ²	1,936	1,944	2,028	2,043	2,079
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	1,936	4,444	2,028	2,043	2,079
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,936	4,444	2,028	2,043	2,079
Total cash used to acquire assets	1,936	4,444	2,028	2,043	2,079

¹ Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

² Does not include annual finance lease costs. Includes purchase from current and previous years' appropriation (Departmental Capital Budget).

Table 3.2.6: Statement of asset movements (2013-14)

	Land	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013					
Gross book value	4,500	18,536	13,242	2,952	39,230
Accumulated depreciation/amortisation and impairment	-	3,601	6,908	2,226	12,735
Opening net book balance	4,500	14,935	6,334	726	26,495
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services	-	3,285	799	360	4,444
Sub-total	-	3,285	799	360	4,444
Other movements					
Depreciation/amortisation expense	-	580	1,159	432	2,171
As at 30 June 2014					
Gross book value	4,500	21,821	14,041	3,312	43,674
Accumulated depreciation/amortisation and impairment	-	4,181	8,067	2,658	14,906
Closing net book balance	4,500	17,640	5,974	654	28,768