

3.6 Discussion and analysis of financial performance

Report on performance

For the financial year ending 30 June 2014, ARPANSA reported an operating deficit of \$1.26m. This deficit is attributed to \$2.27m depreciation and amortisation expense not requiring appropriation. The underlying result is therefore a surplus of \$1.0m; which is a solid result for the Agency.

Revenue for the year remained unchanged from the previous year of \$25.1m, 55% of which is appropriated by government. The remaining amounts related to regulatory licence fees and charges and from the sale of goods and services.

ARPANSA's expenses totalled \$26.4m, which was a \$1.0m reduction on the previous year. Approximately 65% of the Agency's expenses are attributable to Employee benefits. The component of Non-Employee benefits is the area where greatest reduction occurred; with an across the board decrease in discretionary expenditure.

The Agency will continue to implement initiatives it commenced during this financial year to ensure the ongoing efficiency and effectiveness by which it delivers its program, to ensure it operates within its financial resource base.

Table 2: ARPANSA Expenses for Outcome 1

Outcome 1:	Budget¹	Actual Expenses	Variation
Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation	2013–14 \$'000 (a)	2013–14 \$'000 (b)	2013–14 \$'000 (a)-(b)
Program 1.1: (Radiation protection and nuclear safety)			
Departmental Expense			
Departmental appropriation ²	13 813	13 813	-
Special Accounts	10 046	10 277	(231)
Expenses not requiring appropriation in the Budget year	2 171	2 273	(102)
Operating Loss	214	-	214
Subtotal for Program 1.1	26 244	26 363	(119)
Total for Outcome	26 244	26 363	(119)
	2012–13	2013–14	
Average staffing level (FTE)	142	125	

¹ Full year budget, including any subsequent adjustment made to the 2013–14 Budget.

² Appropriation Bill (No.1) 2013–14 and Appropriation Bill (No.5) 2013-14.

Table 3: ARPANSA Resource Statement – 2013–14

	Actual Available Appropriation for 2013–14 \$'000 (a)	Payments Made 2013–14 \$'000 (b)	Balance Remaining 2013–14 \$'000 (a-b)
Ordinary Annual Services¹			
Department appropriation			
Prior year departmental appropriation ²	1 086	1 086	-
Departmental appropriation ³	15 757	14 113	1 644
Total	16 843	15 199	1 644
Total ordinary annual services	16 843	15 199	
Other services⁴			
Departmental non-operating			
Equity injections	2 500	1 275	1 225
Total	2 500	1 275	1 225
Total other services	2 500	1 275	
Special Accounts⁵			
Opening balance	1 000		
Appropriation receipts ⁶	16 474		
Non-appropriation receipts to Special Accounts	11 126		
Payments made		27 205	
Total Special Account	28 600	27 205	1 395
Total resourcing	47 943	43 679	
Less departmental appropriations and equity injections drawn from the above and credited to special accounts	(16 474)	(16 474)	
Total net resourcing for ARPANSA	31 469	27 205	

¹ Appropriation Bill (No.1) 2013–14 and Appropriation Bill (No.5) 2013–14.

² Balance carried from previous year for annual appropriations.

³ Includes an amount of \$1.944 million in 2013–14 for Departmental Capital Budget. For accounting purposes this amount has been designated as 'contributions by owner'.

⁴ Appropriation Bill (No.2) 2013–14.

⁵ Does not include 'Special Public Money' held in accounts like Other Trust Monies accounts. Services for other Government and Non-agency Bodies accounts, or Services for Other Entities and Trust Monies Special accounts.

⁶ Appropriation receipts from ARPANSA's annual and special appropriations for 2013–14 included above.