

National Gallery of Australia

Additional Estimates Statement

National Gallery of Australia

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National Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Gallery of Australia (the National Gallery) is Australia's leading visual arts institution and recognised as the heart of the nation's visual culture, representing Australia's people, its ideas and aesthetic expression, histories and broader relationship to the world through its art. The National Gallery reaches Australia's people and supports federal government policy and agenda through its base in Canberra, national and international touring exhibition program, extensive collection loan programs, online education and outreach programs and cultural diplomacy role.

Vision

To be the reference point for art in Australia, inspiring all people to explore, experience and learn.

Functions

The *National Gallery Act 1975* expresses the functions of the National Gallery as being to:

- develop and maintain a national collection of works of art
- exhibit, or make available for exhibition by others, works of art from the national collection or works of art that are otherwise in possession of the National Gallery
- use every endeavour to make the most advantageous use of the national collection in the national interest.

The National Gallery's priorities over the next four years continue to be focused on the themes of Collection, Connection, Distinct Identity and Sustainable and Capable as well as supporting implementation of the key pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place.*

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the National Gallery at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: National Gallery of Australia resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Opening balance/cash reserves at 1 July	41,797	42,343	-	42,343
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	69,917	72,666	9,123	81,789
Annual appropriations - other services ^(b)				
Equity injection	42,243	22,709	5,957	28,666
Total annual appropriations	112,160	95,375	15,080	110,455
Total funds from Government	112,160	95,375	15,080	110,455
Funds from other sources				
Interest	10,776	6,119	322	6,441
Sale of goods and services	5,386	3,296	(431)	2,865
Dividends	319	800	-	-
Contributions	13,807	14,326	-	-
Other	3,117	950	-	950
Total funds from other sources	33,405	25,491	(109)	25,382
Total net resourcing for National Gallery	187,362	163,209	14,971	178,180

	Actual 2024-25	2025-26
Average staffing level (number)	217	217

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2025-2026* and Appropriation Bill (No. 3) 2025-2026. Actual Available Appropriation column reflects entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-2025*.
- (b) *Appropriation Act (No. 2) 2025-2026* and Appropriation Bill (No. 4) 2025-2026. Actual Available Appropriation column reflects the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-2025*.

The National Gallery is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the National Gallery and considered 'Departmental' for all purposes.

1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Gallery 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
National Gallery of Australia - Fixing the Roof and Future Building Repairs	1.1				
Departmental payments ^(a)		15,080	-	-	-
Total		15,080	-	-	-
Total payment measures					
Departmental		15,080	-	-	-
Total		15,080	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) Funding of \$195.7 million over four years from 2025–26 (and an additional \$24.0 million in 2029–30) to fix the roof of the National Gallery, support ongoing operations during the repairs and develop an initial business case to inform future capital works. \$15.1 million is provided in 2025-26 with the remaining amounts held in the contingency reserve (\$84.7 million in 2026-27, \$55.1 million in 2027-28, \$40.8 million in 2028-29, \$24.0 million in 2029-30).

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the National Gallery at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
National Gallery of Australia - Fixing the Roof and Future Building Repairs	1.1	15,080	-	-	-
Changes in Parameters					
		-	(225)	(73)	(74)
Net impact on appropriations for Outcome 1 (departmental)					
		15,080	(225)	(73)	(74)
Total net impact on appropriations for Outcome 1					
		15,080	(225)	(73)	(74)

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the National Gallery through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 Available \$'000	2025-26 Budget ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally	69,917	72,666	81,789	9,123	-
Total departmental	69,917	72,666	81,789	9,123	-
Total administered and departmental	69,917	72,666	81,789	9,123	-

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 Available \$'000	2025-26 Budget ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Equity injections	42,243	22,709	28,666	5,957	-
Total non-operating	42,243	22,709	28,666	5,957	-
Total other services	42,243	22,709	28,666	5,957	-

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the National Gallery as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally

Budgeted expenses for Outcome 1

This table shows how much the National Gallery intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Collection development, management, access and promotion					
Revenue from Government Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	69,917	81,789	73,571	72,081	72,653
Expenses not requiring appropriation in the budget year ^(a)	21,282	18,759	18,567	18,489	18,847
Revenues from other independent sources ^(b)	17,579	22,882	22,521	19,945	19,274
Total expenses for Program 1.1	108,778	123,430	114,659	110,515	110,774
Outcome 1 totals by appropriation type					
Revenue from Government Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	69,917	81,789	73,571	72,081	72,653
Expenses not requiring appropriation in the budget year ^(a)	21,282	18,759	18,567	18,489	18,847
Revenues from other independent sources ^(b)	17,579	22,882	22,521	19,945	19,274
Total expenses for Outcome 1	108,778	123,430	114,659	110,515	110,774
	2024-25	2025-26			
Average staffing level (number)	217	217			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under AASB 16 Leases.

(b) Revenue from independent sources includes non-cash revenue associated with sponsorship-in-kind arrangements.

Performance measure for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from the decisions made since the 2025-26 Budget. The National Gallery's detailed performance measures are located in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

The National Gallery does not have any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

At the 2025-26 Mid-Year Economic and Fiscal Outlook the National Gallery received funding of \$195.7 million over four years from 2025–26 (and an additional \$24.0 million in 2029–30) under the measure National Gallery of Australia - Fixing the Roof and Future Building Repairs, part of which has been placed in the Contingency Reserve. Funding of \$15.1 million will be provided in 2025-26 with the remaining held in the contingency reserve (\$84.7 million in 2026-27, \$55.1 in million 2027-28, \$40.8 million in 2028-29, \$24.0 million in 2029-30) to fix the roof of the National Gallery, support ongoing operations during the repairs and develop an initial business case to inform future capital works.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	36,829	38,609	39,595	39,479	40,761
Suppliers	37,238	48,612	38,860	34,770	33,385
Depreciation and amortisation	34,503	36,144	36,139	36,201	36,563
Write-down and impairment of assets	208	65	65	65	65
Total expenses	108,778	123,430	114,659	110,515	110,774
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,386	2,865	2,423	1,308	1,336
Contributions	13,807	14,326	15,527	15,824	15,996
Interest	10,776	6,441	5,706	3,948	3,077
Dividends	319	800	800	800	800
Other	3,117	950	565	565	565
Total own-source revenue	33,405	25,382	25,021	22,445	21,774
Gains					
Sale of assets	35	-	-	-	-
Other	17,129	5,000	5,000	5,000	5,000
Total gains	17,164	5,000	5,000	5,000	5,000
Total own-source income	50,569	30,382	30,021	27,445	26,774
Net (cost of)/contribution by services	(58,209)	(93,048)	(84,638)	(83,070)	(84,000)
Revenue from Government	69,917	81,789	73,571	72,081	72,653
Surplus/(deficit) attributable to the Australian Government	11,708	(11,259)	(11,067)	(10,989)	(11,347)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	541,619	-	-	-	-
Total other comprehensive income	541,619	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	553,327	(11,259)	(11,067)	(10,989)	(11,347)
Note: Impact of Net Cash Appropriation Arrangements					
	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	553,327	(11,259)	(11,067)	(10,989)	(11,347)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	20,051	18,706	18,706	18,706	18,706
plus: depreciation/amortisation expenses for ROU assets ^(b)	2,055	2,158	2,153	2,215	2,577
less: lease principal repayments ^(b)	(824)	(2,105)	(2,292)	(2,432)	(2,436)
less: asset revaluation surplus	(541,619)	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	32,990	7,500	7,500	7,500	7,500

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under *Appropriation Act (No. 2)* and Appropriation Bill (No. 4). This replaced revenue appropriations under *Appropriation Act (No. 1)* or Bill (No. 3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	42,343	30,000	30,000	30,000	30,000
Trade and other receivables	4,439	3,140	2,920	2,393	2,132
Other investments	135,425	126,544	102,772	92,038	65,719
Other financial assets	33	33	33	33	33
Total financial assets	182,240	159,717	135,725	124,464	97,884
Non-financial assets					
Heritage and Cultural	7,410,700	7,418,038	7,425,687	7,433,614	7,441,784
Land and buildings	515,875	549,679	569,131	584,210	610,116
Property, plant and equipment	10,028	10,018	10,013	10,013	10,013
Intangibles	1,644	1,644	1,644	1,644	1,644
Inventories	772	585	585	585	585
Other non-financial assets	1,083	782	782	782	782
Total non-financial assets	7,940,102	7,980,746	8,007,842	8,030,848	8,064,924
Assets held for sale	-	-	-	-	-
Total assets	8,122,342	8,140,463	8,143,567	8,155,312	8,162,808
LIABILITIES					
Payables					
Suppliers	3,771	6,358	5,082	4,547	4,348
Other payables	3,160	2,855	2,855	2,855	2,855
Total payables	6,931	9,213	7,937	7,402	7,203
Interest bearing liabilities					
Leases	6,354	4,249	1,957	5,554	4,772
Total interest bearing liabilities	6,354	4,249	1,957	5,554	4,772
Provisions					
Employee provisions	8,254	8,791	7,675	8,214	8,662
Total provisions	8,254	8,791	7,675	8,214	8,662
Total liabilities	21,539	22,253	17,569	21,170	20,637
Net assets	8,100,803	8,118,210	8,125,998	8,134,142	8,142,171
EQUITY*					
Parent entity interest					
Contributed equity	541,069	569,735	588,590	607,723	627,099
Reserves	6,993,592	6,993,592	6,993,592	6,993,592	6,993,592
Retained surplus/(accumulated deficit)	566,142	554,883	543,816	532,827	521,480
Total parent entity interest	8,100,803	8,118,210	8,125,998	8,134,142	8,142,171
Total Equity	8,100,803	8,118,210	8,125,998	8,134,142	8,142,171

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest in assets after the deduction of liabilities

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	566,142	6,993,592	541,069	8,100,803
Adjusted opening balance	566,142	6,993,592	541,069	8,100,803
Comprehensive income				
Surplus/(deficit) for the period	(11,259)	-	-	(11,259)
Total comprehensive income	(11,259)	-	-	(11,259)
Contributions by owners				
Equity Injection - Appropriation	-	-	28,666	28,666
Sub-total transactions with owners	-	-	28,666	28,666
Estimated closing balance as at 30 June 2026	554,883	6,993,592	569,735	8,118,210
Closing balance attributable to the Australian Government	554,883	6,993,592	569,735	8,118,210

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	70,370	81,789	73,571	72,081	72,653
Sale of goods and rendering of services	7,230	4,632	4,258	3,061	3,109
Interest	9,428	7,740	5,926	4,475	3,338
Dividends	314	800	800	800	800
Net GST received	7,389	2,756	2,156	1,759	1,554
Other	12,337	14,971	16,092	16,389	16,561
Total cash received	107,068	112,688	102,803	98,565	98,015
Cash used					
Employees	35,925	38,072	40,711	38,940	40,313
Suppliers	41,310	49,918	44,069	38,793	36,758
Interest payments on lease liability	270	207	123	89	218
Total cash used	77,505	88,197	84,903	77,822	77,289
Net cash from/(used by) operating activities	29,563	24,491	17,900	20,743	20,726
INVESTING ACTIVITIES					
Cash received					
Investments	208,016	80,000	80,000	80,000	80,000
Other	2,063	-	-	-	-
Total cash received	210,079	80,000	80,000	80,000	80,000
Cash used					
Purchase of property, plant, and equipment and intangibles	54,672	72,276	58,235	48,178	63,985
Investments	225,843	71,119	56,228	69,266	53,681
Total cash used	280,515	143,395	114,463	117,444	117,666
Net cash from/(used by) investing activities	(70,436)	(63,395)	(34,463)	(37,444)	(37,666)
FINANCING ACTIVITIES					
Cash received					
Collection Development Acquisition Budget	18,309	18,544	18,855	19,133	19,376
Contributed equity	23,934	10,122	-	-	-
Total cash received	42,243	28,666	18,855	19,133	19,376
Cash used					
Principal payments on lease liability	824	2,105	2,292	2,432	2,436
Total cash used	824	2,105	2,292	2,432	2,436
Net cash from/ (used by) financing activities	41,419	26,561	16,563	16,701	16,940
Net increase/(decrease) in cash held	546	(12,343)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	41,797	42,343	30,000	30,000	30,000
Cash and cash equivalents at the end of the reporting period	42,343	30,000	30,000	30,000	30,000

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	42,243	28,666	18,855	19,133	19,376
Total new capital appropriations	42,243	28,666	18,855	19,133	19,376
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	42,243	28,666	18,855	19,133	19,376
Total Items	42,243	28,666	18,855	19,133	19,376
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	37,451	42,648	40,648	32,346	28,378
Funded internally from departmental resources ^(b)	35,829	34,628	22,587	26,861	42,261
TOTAL	73,280	77,276	63,235	59,207	70,639
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	73,280	77,276	63,235	59,207	70,639
less: ROU Additions	(1,479)	-	-	(6,029)	(1,654)
less: gifted assets	(17,129)	(5,000)	(5,000)	(5,000)	(5,000)
Total cash used to acquire assets	54,672	72,276	58,235	48,178	63,985

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2* appropriations.

(b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	34,627	476,644	18,902	7,410,973	3,950	7,945,096
Gross book value - ROU assets	-	8,738	93	-	-	8,831
Accumulated depreciation/amortisation and impairment	-	(1,562)	(8,897)	(273)	(2,306)	(13,038)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(2,572)	(70)	-	-	(2,642)
Opening net book balance	34,627	481,248	10,028	7,410,700	1,644	7,938,247
Capital ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	24,104	-	18,544	-	42,648
By purchase - appropriation ordinary annual services ^(b)	-	17,164	8,937	-	1,027	27,128
By purchase - donated funds	-	-	-	2,500	-	2,500
Assets received as gifts/donations	-	-	-	5,000	-	5,000
Total additions	-	41,268	8,937	26,044	1,027	77,276
Other movements						
Depreciation/amortisation expense	-	(5,316)	(8,937)	(18,706)	(1,027)	(33,986)
Depreciation/amortisation on ROU assets	-	(2,148)	(10)	-	-	(2,158)
Total other movements	-	(7,464)	(8,947)	(18,706)	(1,027)	(36,144)
As at 30 June 2026						
Gross book value	34,627	517,912	27,839	7,437,017	4,977	8,022,372
Gross book value - ROU assets	-	8,738	93	-	-	8,831
Accumulated depreciation/amortisation and impairment	-	(6,878)	(17,834)	(18,979)	(3,333)	(47,024)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,720)	(80)	-	-	(4,800)
Closing net book balance	34,627	515,052	10,018	7,418,038	1,644	7,979,379

Estimated operating expenditure in income statement for heritage and cultural assets	\$'000
Operations and Maintenance	5,850
Preservation and Conservation	2,946
Total operating expenditure on heritage and cultural assets	8,796

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*, including Collection Development and Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses.

