

Attachment B – Breakdown of Capital Work in Progress

	2017-2018	2018-2019	2019-2020 ⁴	2020-2021	2021-2022	2022-2023	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Work in Progress							
Employee Expenses	211	376	-472		97		212
Non-Employee Expenses	107	1,470	7,985	4,356	6,536	0	20,455
Contractor		1	-1		95	-	95
Consultants	105	288	-358				35
Other	2	1,181	8,344	4,356	6,442	0	20,325
Internal Charges ¹	1,237	2,563	2,355	7,896	6,856	0	20,908
LMS Asset Capitalisation ²					-1,955		-1,955
Impairment ³						-39,619	-39,619
Total Capital Work in Progress	1,555	4,409	9,869	12,252	11,534	-39,619	-

Note:

¹ Internal charges relate to project effort performed by employees and contractors outside of the project (within Digital Data & Technology Solutions and other ACT Government Directorates)

² The learning management system was put in production in FY 2021-22. All depreciation and amortisation expenses relate to this system

³ Capital works in progress balance was expensed as a result of discontinuation of HRIMS project

⁴ Negative values in 2019-20 relate to impairment of capitalised expenditure