

Figure EXP- 42 Basic Capital Expenditures by Project

Line No.	Project	LTD Actual*	2022/23F	2023/24F	2024/25F	2025/26F	2026/27F	Unassigned Capital**
1	(C\$000s, except where noted)							
2	Deferred Development	18,034	22,095	8,553	8,179	4,782	3,678	(494)
3	Capital Depreciation		0	-	-	-	-	-
4	Expense		14,394	2,762	1,142	1,981	1,104	748
5	Nova	32,428	36,489	11,315	9,321	6,763	4,782	431
6	Deferred Development	-	-	-	-	-	-	-
7	Capital Depreciation	-	-	-	-	-	-	-
8	Expense		1,159	926	1,654	1,880	2,232	-
9	Nova - ongoing ops		1,159	926	1,654	1,880	2,232	-
10	Deferred Development		3,530	-	-	-	-	-
11	Capital Depreciation		-	-	-	-	-	-
12	Expense		1,212	-	-	-	-	-
13	Technology Risk Management - 2018		4,742	-	-	-	-	-
14	Deferred Development		1,561	-	-	-	-	-
15	Capital Depreciation		-	-	-	-	-	-
16	Expense		1,568	-	-	-	-	-
17	Technology Risk Management - 2019		3,129	-	-	-	-	-
18	Deferred Development		1,636	545	-	-	-	-
19	Capital Depreciation		-	-	-	-	-	-
20	Expense		898	-	-	-	-	-
21	Technology Risk Management - 2020		2,534	545	-	-	-	-
22	Deferred Development		264	(268)	-	-	-	-
23	Capital Depreciation		-	-	-	-	-	-
24	Expense		843	2,417	-	-	-	-
25	Technology Risk Management - 2021		1,107	2,149	-	-	-	-
26	Deferred Development		-	1,683	-	-	-	-
27	Capital Depreciation		-	-	-	-	-	-
28	Expense		-	1,713	-	-	-	-
29	Technology Risk Management - 2022		-	3,396	-	-	-	-
30	Deferred Development		-	-	1,683	-	-	-
31	Capital Depreciation		-	-	-	-	-	-
32	Expense		-	-	1,713	-	-	-
33	Technology Risk Management - 2023		-	-	3,396	-	-	-
34	Deferred Development		-	-	-	1,683	-	-
35	Capital Depreciation		-	-	-	-	-	-
36	Expense		-	-	-	1,713	-	-
37	Technology Risk Management - 2024		-	-	-	3,396	-	-
38	Deferred Development		-	-	-	-	1,683	-
39	Capital Depreciation		-	-	-	-	-	-
40	Expense		-	-	-	-	1,713	-
41	Technology Risk Management - 2025		-	-	-	-	3,396	-
42	Deferred Development		-	-	-	-	-	1,683
43	Capital Depreciation		-	-	-	-	-	-
44	Expense		-	-	-	-	-	1,713
45	Technology Risk Management - 2026		-	-	-	-	-	3,396

Basic Capital Expenditures by Project (cont'd)

Line No.	Project	LTD Actual*	2021/22F	2022/23F	2023/24F	2024/25F	2025/26F	Unassigned Capital**
46	(C\$000s, except where noted)							
47	Deferred Development	2,349	1,056	-	-	-	-	-
48	Capital Depreciation	-	-	-	-	-	-	-
49	Expense	882	-	-	-	-	-	-
50	Information Security Maturity	3,231	1,056	-	-	-	-	-
51	Deferred Development	1,620	-	-	-	-	-	-
52	Capital Depreciation	-	-	-	-	-	-	-
53	Expense	-	-	-	-	-	-	-
54	Finance Re-Engineering Initiative	1,620	-	-	-	-	-	-
55	Deferred Development	1,531	-	-	-	-	-	-
56	Capital Depreciation	-	-	-	-	-	-	-
57	Expense	610	-	-	-	-	-	-
58	Microsoft 365	2,141	-	-	-	-	-	-
59	Deferred Development	-	-	-	-	-	-	-
60	Capital Depreciation	-	-	-	-	-	-	-
61	Expense	114	381	-	-	-	-	-
62	HRMS Optimization - Phase 1	114	381	-	-	-	-	-
63	Deferred Development	-	-	-	-	-	-	-
64	Capital Depreciation	-	-	-	-	-	-	-
65	Expense	248	-	-	-	-	-	-
66	CERP - Additional Product Changes	248	-	-	-	-	-	-
67	Deferred Development	-	-	-	-	-	-	-
68	Capital Depreciation	-	-	-	-	-	-	-
69	Expense	70	41	-	-	-	-	-
70	Claims Dispute Tribunal	70	41	-	-	-	-	-
71	Deferred Development	-	-	-	-	-	-	-
72	Capital Depreciation	-	-	-	-	-	-	-
73	Expense	91	-	-	-	-	-	-
74	Vehicle Policy & Registration Renewal Term Ch	91	-	-	-	-	-	-
75	Deferred Development	-	-	-	-	-	-	-
76	Capital Depreciation	-	-	-	-	-	-	-
77	Expense	96	47	-	-	-	-	-
78	eTransfer Capability	96	47	-	-	-	-	-
79	Deferred Development	-	-	-	-	-	-	-
80	Capital Depreciation	-	-	-	-	-	-	-
81	Expense	45	719	761	761	-	-	-
82	Digital Culture (M365 & Remote work)	45	719	761	761	-	-	-
83	Deferred Development	-	-	-	-	-	-	-
84	Capital Depreciation	-	-	-	-	-	-	-
85	Expense	-	2,360	761	761	-	-	-
86	Data & Analytics	-	2,360	761	761	-	-	-
87	Deferred Development	-	-	-	-	-	-	-
88	Capital Depreciation	-	-	-	-	-	-	-
89	Expense	-	2,284	1,523	1,523	-	-	-
90	Cloud Adoption	-	2,284	1,523	1,523	-	-	-

Basic Capital Expenditures by Project (cont'd)

Line No.	Project	LTD Actual*	2021/22F	2022/23F	2023/24F	2024/25F	2025/26F	Unassigned Capital**
91	(C\$000s, except where noted)							
92	Deferred Development	-	-	-	-	-	-	-
93	Capital Depreciation	-	-	-	-	-	-	-
94	Expense	-	1,523	-	-	-	-	-
95	CoE (Digital, Integration, Testing, Automation)	-	1,523	-	-	-	-	-
96	Deferred Development	-	-	-	-	-	-	-
97	Capital Depreciation	-	-	-	-	-	-	-
98	Expense	67	1,459	761	761	-	-	-
99	Knowledge Platforms and Content Managemen	67	1,459	761	761	-	-	-
100	Deferred Development	-	-	-	-	-	-	-
101	Capital Depreciation	-	-	-	-	-	-	-
102	Expense	-	1,523	761	761	-	-	-
103	Public Website and Partner Websites (related t	-	1,523	761	761	-	-	-
104	Deferred Development	-	-	-	-	-	-	-
105	Capital Depreciation	-	-	-	-	-	-	-
106	Expense	-	-	381	381	-	-	-
107	Application Upgrades (EAM Health)	-	-	381	381	-	-	-
108	Deferred Development	-	-	-	-	-	-	-
109	Capital Depreciation	-	-	-	-	-	-	-
110	Expense	-	-	1,523	1,523	-	-	-
111	HR and Finance New Technology	-	-	1,523	1,523	-	-	-
112	Deferred Development	-	-	-	-	-	-	-
113	Capital Depreciation	-	-	-	-	-	-	-
114	Expense	253	155	-	-	-	-	-
115	eSignature	253	155	-	-	-	-	-
116	Deferred Development	-	-	-	-	-	-	-
117	Capital Depreciation	-	-	-	-	-	-	-
118	Expense	37	1	-	-	-	-	-
119	eCash Payment Capability and Direct Deposit	37	1	-	-	-	-	-
120	Deferred Development	-	-	-	-	-	-	-
121	Capital Depreciation	-	-	-	-	-	-	-
122	Expense	-	39	-	-	-	-	-
123	Migration of DevOps	-	39	-	-	-	-	-
124	Deferred Development	-	-	-	-	-	-	-
125	Capital Depreciation	-	-	-	-	-	-	-
126	Expense	800	1,904	4,188	4,188	-	-	-
127	Innovation Funding	800	1,904	4,188	4,188	-	-	-
128	Deferred Development	-	-	-	-	-	-	-
129	Capital Depreciation	-	-	-	-	-	-	-
130	Expense	60	-	-	-	-	-	-
131	Records Management Remediation (Phase 1)	60	-	-	-	-	-	-
132	Deferred Development	836	303	-	-	-	-	-
133	Capital Depreciation	-	-	-	-	-	-	-
134	Expense	98	168	-	-	-	-	-
135	Year 1 Data and Analytics Spend	934	471	-	-	-	-	-

Basic Capital Expenditures by Project (cont'd)

Line No.	Project	LTD Actual*	2021/22F	2022/23F	2023/24F	2024/25F	2025/26F	Unassigned Capital**	
136	(C\$000s, except where noted)								
137	Deferred Development	-	-	-	-	-	-	-	
138	Capital Depreciation	-	-	-	-	-	-	-	
139	Expense	-	228	-	-	-	-	-	
140	Process Management Enhancements	-	228	-	-	-	-	-	
141	Deferred Development	-	-	-	-	-	-	-	
142	Capital Depreciation	-	-	-	-	-	-	-	
143	Expense	-	76	-	-	-	-	-	
144	Agile Initiatives	-	76	-	-	-	-	-	
145	Deferred Development								
146	Capital Depreciation								
147	Expense	9,887	228	1,904	1,904	-	-	-	
148	Insertions of Work	9,887	228	1,904	1,904	-	-	-	
149	Total SPM / NOVA Project Costs	64,793	68,854	32,826	26,934	24,602	10,410	3,827	254

150 *LTD actual are expenditures from 2013/14 to 2021/22 for current projects only.

151 **The total unassigned capital in Table 6.2 is different from Table 6.1. Only current projects are presented in Table 6.2.

152 ***Nova unassigned Capital captures the difference between the Nova Rebaseline from 2022 budget submission and Nova March 2022 forecasting

153 ***Effective with April 2021, Nova Unassigned Capital will be reforecasted into the 2021/22 and future fiscal years.

- 1 The above figure illustrates the overall costs associated with current approved projects
- 2 over the forecast period that will have an impact on the Basic program. For a
- 3 comparative view of LPM Project costs forecasted for the 2023 GRA and the 2022 GRA,
- 4 please see Appendix 17 – Basic’s Deferred Development and Amortization Costs.

EXP.5.3 Total Basic Associated Capital Expenses

- 5 An understanding of future capital requirements and subsequent depreciation /
- 6 amortization is critical to forecasting rating impacts on the Basic program.
- 7 Depreciation and amortization expenses are directly associated with capital purchases
- 8 and account for approximately 6.4% of all Basic expenses in 2021/22, falling to 3.5%
- 9 in 2024/25.

Figure EXP- 42 Basic Capital Expenditures by Project

Line No.	Project	LTD Actual*	2022/23F	2023/24F	2024/25F	2025/26F	2026/27F	Unassigned Capital**
1	(C\$000s, except where noted)							
2	Deferred Development	22,095	8,553	8,179	4,782	3,678	-	(494)
3	Capital Depreciation	-	-	-	-	-	-	-
4	Expense	14,394	2,762	1,142	1,981	1,104	431	748
5	Nova	36,489	11,315	9,321	6,763	4,782	431	254
6	Deferred Development	-	-	-	-	-	-	-
7	Capital Depreciation	-	-	-	-	-	-	-
8	Expense	1,159	926	1,654	1,880	2,232	-	-
9	Nova - ongoing ops	1,159	926	1,654	1,880	2,232	-	-
10	Deferred Development	3,530	-	-	-	-	-	-
11	Capital Depreciation	-	-	-	-	-	-	-
12	Expense	1,212	-	-	-	-	-	-
13	Technology Risk Management - 2018	4,742	-	-	-	-	-	-
14	Deferred Development	1,561	-	-	-	-	-	-
15	Capital Depreciation	-	-	-	-	-	-	-
16	Expense	1,568	-	-	-	-	-	-
17	Technology Risk Management - 2019	3,129	-	-	-	-	-	-
18	Deferred Development	1,636	545	-	-	-	-	-
19	Capital Depreciation	-	-	-	-	-	-	-
20	Expense	898	-	-	-	-	-	-
21	Technology Risk Management - 2020	2,534	545	-	-	-	-	-
22	Deferred Development	264	(268)	-	-	-	-	-
23	Capital Depreciation	-	-	-	-	-	-	-
24	Expense	843	2,417	-	-	-	-	-
25	Technology Risk Management - 2021	1,107	2,149	-	-	-	-	-
26	Deferred Development	-	1,683	-	-	-	-	-
27	Capital Depreciation	-	-	-	-	-	-	-
28	Expense	-	1,713	-	-	-	-	-
29	Technology Risk Management - 2022	-	3,396	-	-	-	-	-
30	Deferred Development	-	-	1,683	-	-	-	-
31	Capital Depreciation	-	-	-	-	-	-	-
32	Expense	-	-	1,713	-	-	-	-
33	Technology Risk Management - 2023	-	-	3,396	-	-	-	-
34	Deferred Development	-	-	-	1,683	-	-	-
35	Capital Depreciation	-	-	-	-	-	-	-
36	Expense	-	-	-	1,713	-	-	-
37	Technology Risk Management - 2024	-	-	-	3,396	-	-	-
38	Deferred Development	-	-	-	-	1,683	-	-
39	Capital Depreciation	-	-	-	-	-	-	-
40	Expense	-	-	-	-	1,713	-	-
41	Technology Risk Management - 2025	-	-	-	-	3,396	-	-
42	Deferred Development	-	-	-	-	-	1,683	-
43	Capital Depreciation	-	-	-	-	-	-	-
44	Expense	-	-	-	-	-	1,713	-
45	Technology Risk Management - 2026	-	-	-	-	-	3,396	-

Basic Capital Expenditures by Project (cont'd)

Line No.	Project	LTD Actual*	2021/22F	2022/23F	2023/24F	2024/25F	2025/26F	Unassigned Capital**
46	(C\$000s, except where noted)							
47	Deferred Development	2,349	1,056	-	-	-	-	-
48	Capital Depreciation	-	-	-	-	-	-	-
49	Expense	882	-	-	-	-	-	-
50	Information Security Maturity	3,231	1,056	-	-	-	-	-
51	Deferred Development	1,620	-	-	-	-	-	-
52	Capital Depreciation	-	-	-	-	-	-	-
53	Expense	-	-	-	-	-	-	-
54	Finance Re-Engineering Initiative	1,620	-	-	-	-	-	-
55	Deferred Development	1,531	-	-	-	-	-	-
56	Capital Depreciation	-	-	-	-	-	-	-
57	Expense	610	-	-	-	-	-	-
58	Microsoft 365	2,141	-	-	-	-	-	-
59	Deferred Development	-	-	-	-	-	-	-
60	Capital Depreciation	-	-	-	-	-	-	-
61	Expense	114	381	-	-	-	-	-
62	HRMS Optimization - Phase 1	114	381	-	-	-	-	-
63	Deferred Development	-	-	-	-	-	-	-
64	Capital Depreciation	-	-	-	-	-	-	-
65	Expense	248	-	-	-	-	-	-
66	CERP - Additional Product Changes	248	-	-	-	-	-	-
67	Deferred Development	-	-	-	-	-	-	-
68	Capital Depreciation	-	-	-	-	-	-	-
69	Expense	70	41	-	-	-	-	-
70	Claims Dispute Tribunal	70	41	-	-	-	-	-
71	Deferred Development	-	-	-	-	-	-	-
72	Capital Depreciation	-	-	-	-	-	-	-
73	Expense	91	-	-	-	-	-	-
74	Vehicle Policy & Registration Renewal Term Ch	91	-	-	-	-	-	-
75	Deferred Development	-	-	-	-	-	-	-
76	Capital Depreciation	-	-	-	-	-	-	-
77	Expense	96	47	-	-	-	-	-
78	eTransfer Capability	96	47	-	-	-	-	-
79	Deferred Development	-	-	-	-	-	-	-
80	Capital Depreciation	-	-	-	-	-	-	-
81	Expense	45	719	761	761	-	-	-
82	Digital Culture (M365 & Remote work)	45	719	761	761	-	-	-
83	Deferred Development	-	-	-	-	-	-	-
84	Capital Depreciation	-	-	-	-	-	-	-
85	Expense	-	2,360	761	761	-	-	-
86	Data & Analytics	-	2,360	761	761	-	-	-
87	Deferred Development	-	-	-	-	-	-	-
88	Capital Depreciation	-	-	-	-	-	-	-
89	Expense	-	2,284	1,523	1,523	-	-	-
90	Cloud Adoption	-	2,284	1,523	1,523	-	-	-

Basic Capital Expenditures by Project (cont'd)

Line No.	Project	LTD Actual*	2021/22F	2022/23F	2023/24F	2024/25F	2025/26F	Unassigned Capital**
91	(C\$000s, except where noted)							
92	Deferred Development	-	-	-	-	-	-	-
93	Capital Depreciation	-	-	-	-	-	-	-
94	Expense	-	1,523	-	-	-	-	-
95	CoE (Digital, Integration, Testing, Automation)	-	1,523	-	-	-	-	-
96	Deferred Development	-	-	-	-	-	-	-
97	Capital Depreciation	-	-	-	-	-	-	-
98	Expense	67	1,459	761	761	-	-	-
99	Knowledge Platforms and Content Managemen	67	1,459	761	761	-	-	-
100	Deferred Development	-	-	-	-	-	-	-
101	Capital Depreciation	-	-	-	-	-	-	-
102	Expense	-	1,523	761	761	-	-	-
103	Public Website and Partner Websites (related t	-	1,523	761	761	-	-	-
104	Deferred Development	-	-	-	-	-	-	-
105	Capital Depreciation	-	-	-	-	-	-	-
106	Expense	-	-	381	381	-	-	-
107	Application Upgrades (EAM Health)	-	-	381	381	-	-	-
108	Deferred Development	-	-	-	-	-	-	-
109	Capital Depreciation	-	-	-	-	-	-	-
110	Expense	-	-	1,523	1,523	-	-	-
111	HR and Finance New Technology	-	-	1,523	1,523	-	-	-
112	Deferred Development	-	-	-	-	-	-	-
113	Capital Depreciation	-	-	-	-	-	-	-
114	Expense	253	155	-	-	-	-	-
115	eSignature	253	155	-	-	-	-	-
116	Deferred Development	-	-	-	-	-	-	-
117	Capital Depreciation	-	-	-	-	-	-	-
118	Expense	37	1	-	-	-	-	-
119	eCash Payment Capability and Direct Deposit	37	1	-	-	-	-	-
120	Deferred Development	-	-	-	-	-	-	-
121	Capital Depreciation	-	-	-	-	-	-	-
122	Expense	-	39	-	-	-	-	-
123	Migration of DevOps	-	39	-	-	-	-	-
124	Deferred Development	-	-	-	-	-	-	-
125	Capital Depreciation	-	-	-	-	-	-	-
126	Expense	800	1,904	4,188	4,188	-	-	-
127	Innovation Funding	800	1,904	4,188	4,188	-	-	-
128	Deferred Development	-	-	-	-	-	-	-
129	Capital Depreciation	-	-	-	-	-	-	-
130	Expense	60	-	-	-	-	-	-
131	Records Management Remediation (Phase 1)	60	-	-	-	-	-	-
132	Deferred Development	836	303	-	-	-	-	-
133	Capital Depreciation	-	-	-	-	-	-	-
134	Expense	98	168	-	-	-	-	-
135	Year 1 Data and Analytics Spend	934	471	-	-	-	-	-

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137	Deferred Development	-	-	-	-	-	-	-
138	Capital Depreciation	-	-	-	-	-	-	-
139	Expense	-	228	-	-	-	-	-
140	Process Management Enhancements	-	228	-	-	-	-	-
141	Deferred Development	-	-	-	-	-	-	-
142	Capital Depreciation	-	-	-	-	-	-	-
143	Expense	-	76	-	-	-	-	-
144	Agile Initiatives	-	76	-	-	-	-	-
145	Deferred Development							
146	Capital Depreciation							
147	Expense	9,887	228	1,904	1,904	-	-	-
148	Insertions of Work	9,887	228	1,904	1,904	-	-	-
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