



Government of **Western Australia**
Department of **Treasury and Finance**

ICT Expenditure Financial Guidelines

For the Western Australian Government

Acknowledgement of Country

This report was prepared by the Department of Treasury and Finance (DTF) on the traditional Country of the Whadjuk people of the Noongar Nation.

DTF respectfully acknowledges the Traditional Custodians of Country throughout Western Australia and their continuing connection to Country, Culture and Community.

We pay our respects to all members of Western Australia's Aboriginal communities and their cultures and to Elders past and present.

We acknowledge and pay tribute to the strength and stewardship of Aboriginal people in sustaining the world's oldest living culture and value the contribution Aboriginal people make to Western Australia's communities and economy.

We recognise our responsibility as an organisation to work with Aboriginal people, families, communities, and organisations to make a difference and to deliver improved economic, social and cultural outcomes for Aboriginal people.

Further information relating to this guidance may be obtained by emailing dcf@dtf.wa.gov.au

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1. Purpose

The purpose of this Financial Guideline (Guideline) is to provide Western Australian (WA) Government agencies with a framework to drive:

- **Improvements to the transparency and consistency of ICT expenditure tracking and reporting** through the categorisation and treatment of costs, embedded in an agency's financial management environment; and
- **Identification of cost-saving and investment opportunities** through greater ability to assess and benchmark expenditure and inform ICT planning, including benefits in the efficiency and effectiveness of ICT expenditure.

2. Scope

The Guideline is relevant for all ICT expenditure incurred across the ICT lifecycle including:

- Business-as-Usual (BAU) ICT Expenditure (Recurring Expenditure)
- ICT Project Expenditure (Non-recurring Expenditure).

The Guideline comprises of recommendations for agencies to consider when managing and reporting their ICT expenditure (budget and actuals) across the ICT lifecycle.

The following sections are supplementary to the Guideline and provide additional information on the application of the recommendations.

- **Supplementary Information 1 – ICT Expenditure Framework** – Outlines the [Technology Business Management \(TBM\) Taxonomy](#) and provides details on how agencies may utilise their Chart of Accounts (CoA) within their General or Sub-Ledgers to capture this information.
- **Supplementary Information 2 – Accounting Treatment for ICT Expenditure** – Provides prompts to consider for the accounting treatment of ICT expenditure incurred across the ICT lifecycle.

The Guideline should be considered alongside other key guidance material including the [ICT Modernisation Framework](#), [ICT Benefits Realisation Framework](#), [ICT Project Delivery Framework](#), and broader [Strategic Asset Management Framework](#).

A visual representation of the relationship between the ICT Expenditure Guidelines and Supplementary Information is provided in Appendix 2.

3. Audience

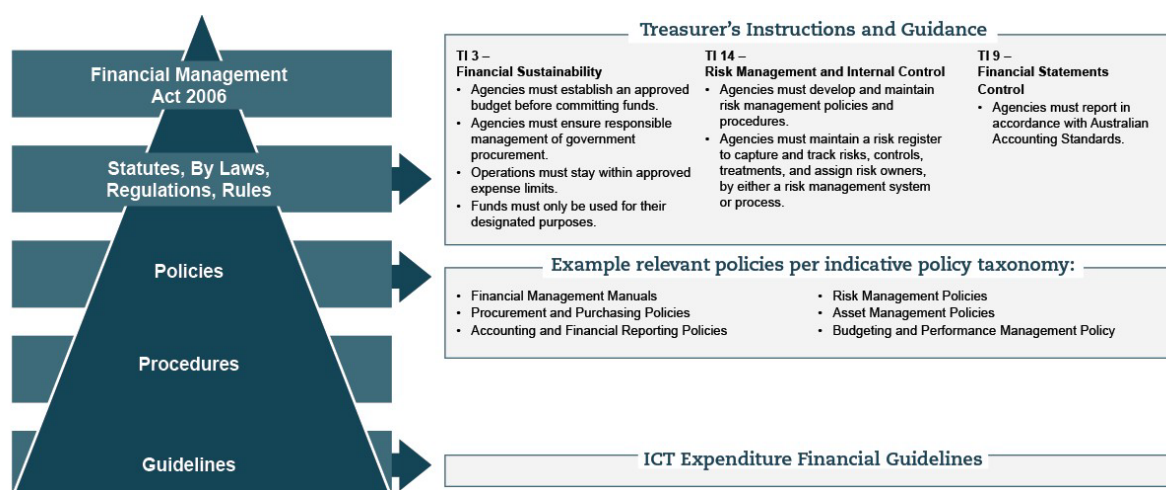
The Guideline aims to support agency leaders involved in managing and reporting ICT expenditure and benefits, including but not limited to:

- Chief Information Officers (CIO)
- Chief Technology Officers (CTO)
- Chief Financial Officers (CFO)
- Agency Executives as appropriate
- ICT Project Management Leaders.

4. Context

This Guideline does not impose mandatory obligations. The recommendations operate within the broader WA public sector governance landscape as indicated below (Figure 1) and should be considered within the existing financial governance, data, process, and technology landscapes of individual agencies. If a conflict arises between the recommendations detailed in the Guideline and the governance landscape of an agency, the agency's internal governance frameworks will take precedence.

Figure 1: Indicative WA Public Sector Financial Governance Hierarchy



5. Recommendations

It is recommended that agencies:

- Manage their ICT expenditure in accordance with their legislative, policy, governance, and risk and controls environment.
- Utilise their Financial Management Information System (FMIS) and Chart of Accounts to record and manage ICT expenditure per the TBM Taxonomy (refer Supplementary Information 1 – ICT Expenditure Framework) using at a minimum:
 - The Technology Resource Tower Level; and
 - Cost Pool Level.
- Are prepared to report their ICT expenditure in line with the above, if requested including:
 - over full 12-month reporting periods;
 - approved budgets and any subsequent variations; and
 - ICT vendor expenditure data (by public name of vendor).

6. Supplementary Information 1 – ICT Expenditure Framework

6.1 Overview

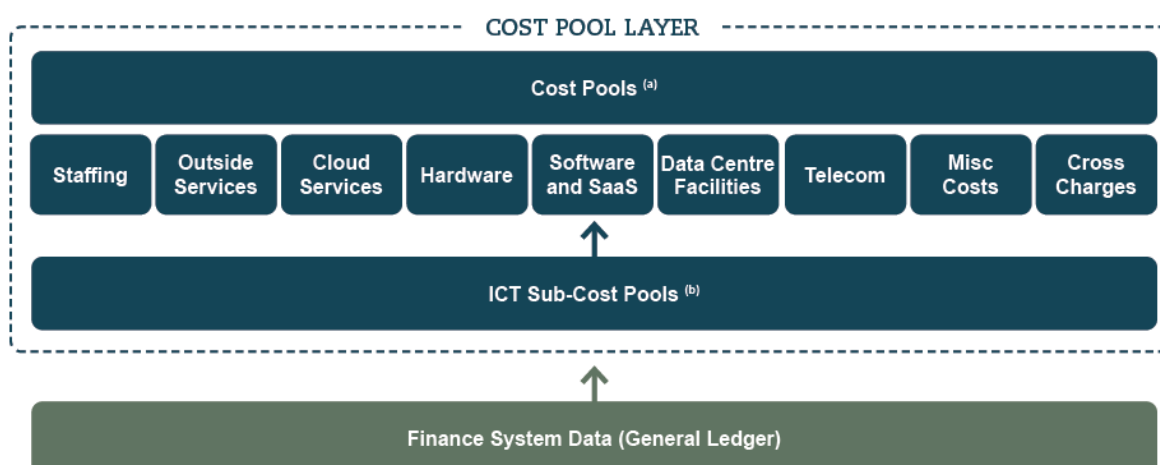
The ICT Expenditure Framework details the TBM Technology Taxonomy (Figure 2) and Expenditure Categories (Figure 3) for the consistent capture and reporting of ICT expenditure. When ICT expenditure is transacted in an agency's FMIS, it can be mapped concurrently to both the Technology Taxonomy and Expenditure Categories via an agency's Chart of Accounts, enabling the reporting against either or both views simultaneously.

6.2 Technology Business Management Taxonomy

The TBM Taxonomy provides a standardised taxonomy for the capturing and reporting of ICT expenditure per the below layers.

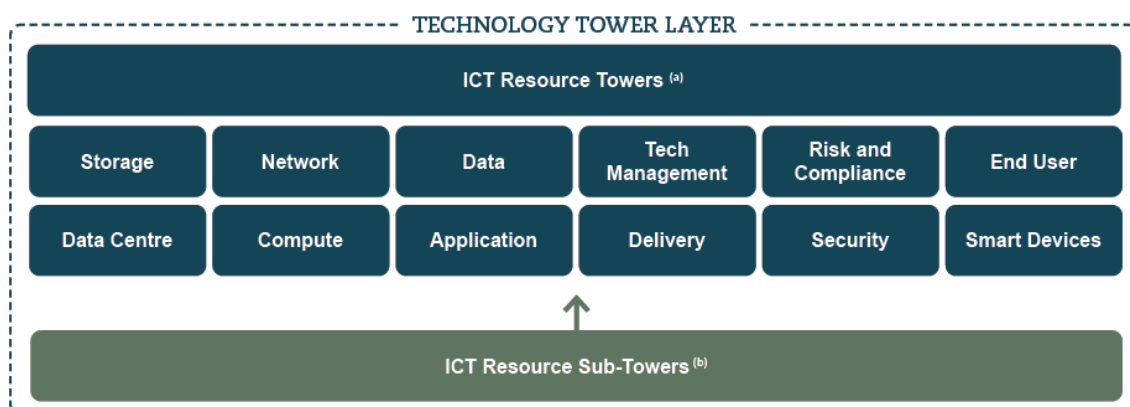
1. Expenditure Categories reflected in the **Cost Pools** and accounts (see Figure 2).
2. Technology Taxonomy reflected in the following (see Figure 3):
 - a. **Technology Resource Towers** – The basic building blocks of services and applications.
 - b. **Technology Resource Sub-Towers** – A more detailed level of the basic building blocks of services and applications.

Figure 2: TBM Taxonomy – Enables IT leaders to assess the costs across ICT Service Delivery



(a) Refer to Resource Towers and Resource Sub-Towers in Appendix 3 and Appendix 5.

Figure 3: TBM Taxonomy Expenditure Categories – Enables Finance to consistently capture and allocate costs



(a) Refer to cost pools and ICT related accounts defined in Appendix 4.

6.2.1 Examples

The below examples (Figure 4) demonstrate the capture and reporting of ICT Expenditure utilising the TBM's technology taxonomy (Resource Towers) and expenditure categories (Cost Pools). This can be applied to both BAU ICT Expenditure and/or ICT Project Expenditure.

Figure 4: ICT Expenditure Reporting example by Resource Tower (% of total ICT Expenditure) – ICT View

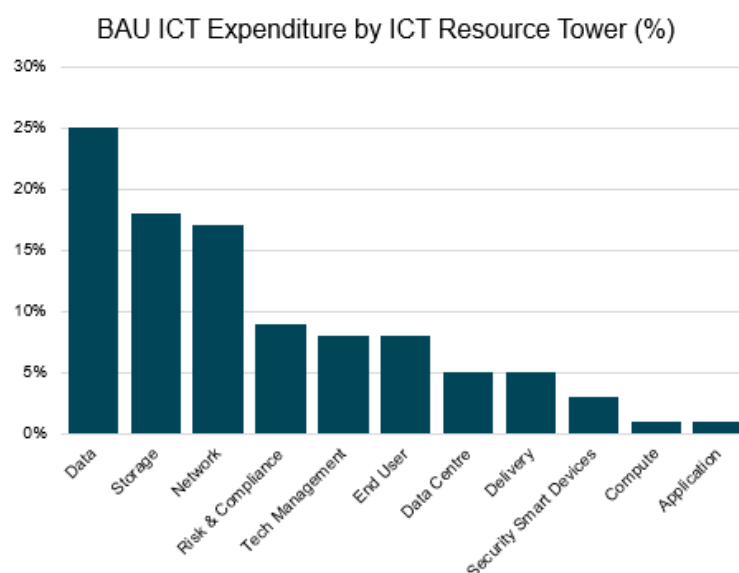
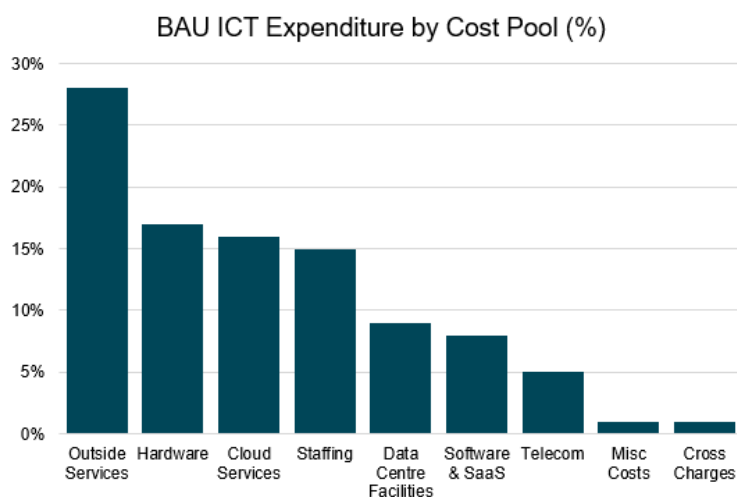


Figure 5: ICT Expenditure Reporting example by Cost Pool (% of total ICT Expenditure) – Finance View



6.3 Chart of Accounts

6.3.1 Overview

A Chart of Accounts (CoA) is an organised listing of all accounts used by an organisation's accounting system. It provides a framework for recording and reporting financial transactions by categorising them into various account types. Agencies are recommended to utilise their CoA within their General or Sub-Ledgers to record ICT lifecycle expenditure in a manner consistent with the ICT Expenditure Framework detailed in section 6.2.

6.3.2 ICT Expenditure Chart of Accounts

The below diagram (Figure 5) provides an overview of how a CoA, and relevant dimensions and levels, may be used to capture ICT Expenditure per the ICT Expenditure Framework for both the technology taxonomy and expenditure categories.

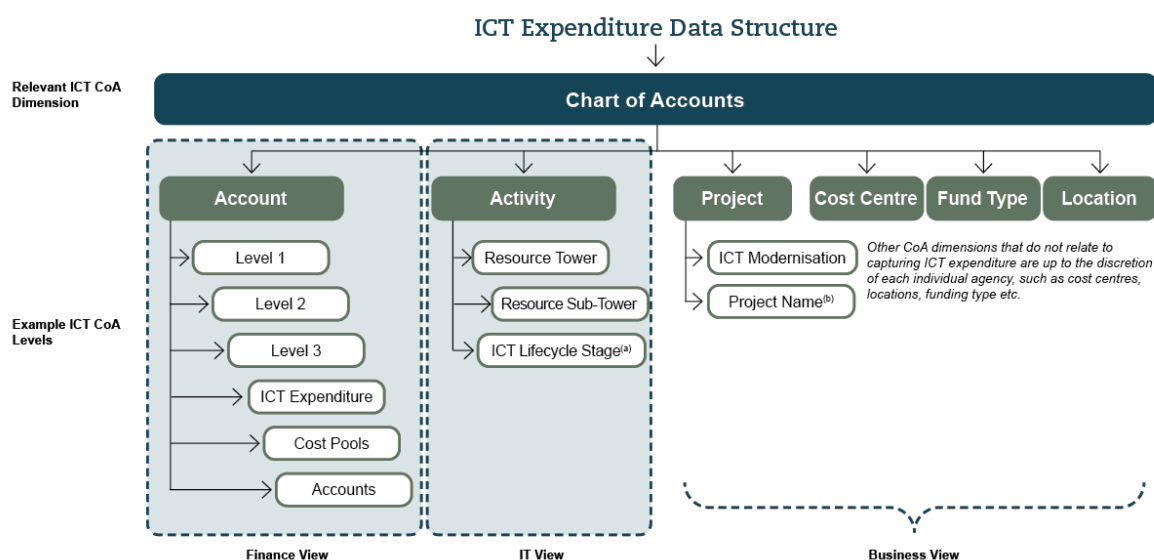
The CoA dimensions and levels are defined as follows for the purposes of capturing ICT Expenditure:

- **CoA Dimensions** – A unique category of information assigned to the accounts to enhance the granularity and flexibility of data capture and reporting.
- **CoA Level** – Levels are a hierarchy of components within a dimension that can be rolled up to group transactions. Levels provide a Parent-Children relationship within a dimension.
- **Accounts** – A descriptive record used to organise and summarise all financial transactions of a specific type, which can be further rolled-up to revenue, expenses, assets, liabilities, or equity, for clear tracking and reporting.

- **Project** – Projects are temporary efforts with specific objectives, tracked as a dimension to provide detailed insights into non-BAU related ICT Expenditure.
- **Activity** – The activity dimension captures financial data related to operational activities, categorising costs that are distinct from projects.

Agencies that do not have access to the dimensions referenced above or per Figure 5 below, are recommended to consider how they may utilise their existing CoA to capture ICT Expenditure per the TBM Taxonomy defined in section 6.2.

Figure 6: Example ICT Chart of Accounts



(a) Figure 5: Example ICT Chart of Accounts

(b) Refers to the name of the relevant ICT Project, or 'Default' if relating to BAU ICT expenditure.

6.3.3 Examples

The below examples detail how ICT expenditure may be transacted through the CoA detailed in section 6.3.

Example 1: (ICT Project Expenditure)

Agency A purchases a subscription to the value of \$100 for cloud storage that relates to an ICT-Modernisation program titled 'Project X'.

NB: The sequence of how costs are allocated to the various dimensions in the account string is not important.

Account:

Agency A would capture the \$100 cost in the appropriate account, for example 'Subscriptions', that rolls-up to the appropriate cost pool 'Cloud Services', that rolls-up to 'ICT Expenditure'.

Project:

Agency A will create a relationship between the \$100 posted to the subscription account and the project through posting of the expenditure to 'Project X', that rolls-up to 'Modernisation'.

Activity:

Agency A will create a relationship between the \$100 posted to subscription account and the activity through posting of the expenditure to 'Development' that rolls-up to the appropriate Resource Sub-Tower 'Online Storage', that rolls-up to the appropriate Resource Tower 'Storage'.

Account string example:

The costs are only posted to the lowest level project and activity dimension. The example account string presents how the cost would roll-up to higher levels to demonstrate how the account string works in theory.

EXAMPLE ACCOUNT STRING								
Org.	Cost Centre	Account	Fund	Project L1	Project L2	Activity L1	Activity L2	Activity L3
00	000000	00000000	00	000000	000000	000000	000000	000000
	Subscription Costs			ICT Modernisation	Project IT	Storage	Online Storage	Development

Example 2: (ICT BAU Expenditure)

Agency B performed maintenance services on ICT software worth \$200.

NB: The sequence of how costs are allocated to the dimension in the account string is not important.

Account:

Agency B would capture the \$200 cost in the appropriate account, for example “Maintenance”, that rolls-up to the appropriate cost pool ‘Software’, that rolls-up to “ICT Expenditure”.

Project:

Agency B will not create a relationship between the \$200 posted to the maintenance account and a specific project as the cost doesn’t relate to a specific ICT project. Agency B will however still need to post to a ‘default/general’ project account for completeness of the account string.

Activity:

Agency B will create a relationship between the \$200 posted to the software account and the activity through posting of the expenditure to the appropriate Resource Sub-Tower ‘Business Software’ that rolls-up to the appropriate Resource Tower ‘Application’. The cost does not relate to a specified ICT project lifecycle stage and would therefore be allocated to a ‘Default/General’ or ‘BAU ICT Expenditure’ activity level 3.

Account string example:

The costs are only posted to the lowest level project and activity dimension. The example account string presents how the cost would roll-up to higher levels to demonstrate how the account string works in theory.

EXAMPLE ACCOUNT STRING								
Org.	Cost Centre	Account	Fund	Project L1	Project L2	Activity L1	Activity L2	Activity L3
00	000000	00000000	00	000000	000000	000000	000000	000000
		Maintenance		Default	Default	Application	Business Software	Default

7. Supplementary Information 2 – Accounting Treatment for ICT Expenditure

7.1 Overview

This section details various prompts for agencies to consider when accounting for ICT expenditure across the ICT Lifecycle.¹ It is recommended that agencies refer to their internal accounting policies and consult with their external auditor when accounting for ICT expenditure.

The accounting treatment of ICT Expenditure can vary significantly due to the increased use of cloud versus on-premises. The ICT Lifecycle Cost Matrix Template (Appendix 6) provides agencies with a template that may be used by their Finance teams to capture ICT expenditure. This can assist agencies when assessing the accounting treatment of costs incurred across both ICT projects and BAU.

7.2 Accounting Treatment Considerations

Figure 6 details example costs that may be incurred across the ICT Lifecycle. Agencies should consider the following key variables and their combinations when assessing the accounting treatment of ICT expenditure.

- ICT lifecycle stage
- The specific expenditure incurred
- The nature of the ICT Solution, for example:
 - On Premise – Acquired vs Internally Generated
 - Cloud – Controlled vs Not-Controlled

¹ ICT Lifecycle stages per the DPC ICT Project Delivery Framework.

Figure 6 Example Costs across the ICT Lifecycle Stages per the Department of the Premier and Cabinet (Office of Digital Government) – ICT Project Delivery Framework

Initiation	Planning	Delivery	Implementation	Close	Post Project
Research including background information, strategic and historical context, current situation, discovery workshops. Vision and leadership alignment, change risk assessment, systems recommendation, industry recognitions, procurement plan, stakeholder analysis, options considered, benefits assessment, alternatives considered, vendor identification/tendering process. Business case preparation, data migration strategy and plan, solution plan, foundation tenant build, data initialisation, feasibility analysis, financial analysis, evaluation criteria.	Quality assurance plan. Revalidate contracts and vendors. Visioning workshops. Stakeholder identification and mapping. Change impact assessments and plans. Communication planning, detailed planning, and specifications. Understanding business process impacts and training.	Licensing contractual arrangement: Perpetual licence purchased up front. Licensing contractual arrangement: Subscription based on the contract period. Employee and contractor costs. Intangible asset integral to or contained in equipment or hardware. Develop software - Employee and contractor fees. Develop bridging module/ Application programming interface - Contractor and employees fees. Develop bridging module/ Application programming interface - Software supplier fees. Development of processes, policies, dashboards and analytical models.	Configuration builds and solution playbacks. Data conversion and migration. Purging and cleansing of existing data and entering of new data. Testing up to date deemed available for intended use. Testing after date deemed available for intended use.	Training costs: Conducting training. Receiving training.	Support and Maintenance. Minor upgrades and modifications. Additional functionality, code, module etc. On-going access to Software-as-a-Service (SaaS).

8. References

TBMC Standards Committee. "TBM Taxonomy Version "5.0.1". Technology Business Management Council. 2025.

AASB 138 *Intangible Assets* ("AASB 138").

March 2019 IFRS Interpretations Committee Agenda Decision [Customer's Right to Receive Access to the Suppliers Software Hosted on the Cloud (IAS 38 Intangible Assets) – Agenda Paper 7 ("2019 IFRIC decision").

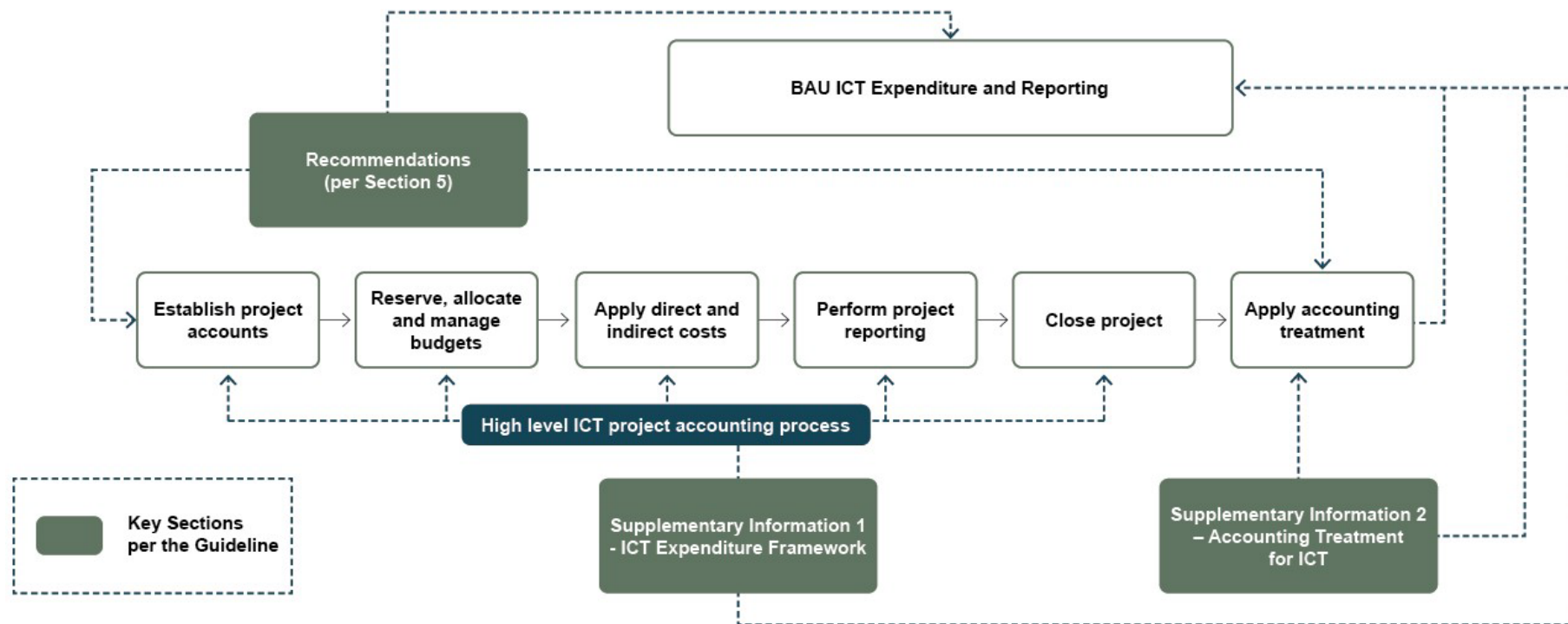
March 2021 IFRS Interpretations Committee Agenda Decision [Configuration or Customisation Costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) – Agenda Paper 2 ("2021 IFRIC decision").

The Department of Premier and Cabinet. "ICT Project Delivery Framework". 2023.

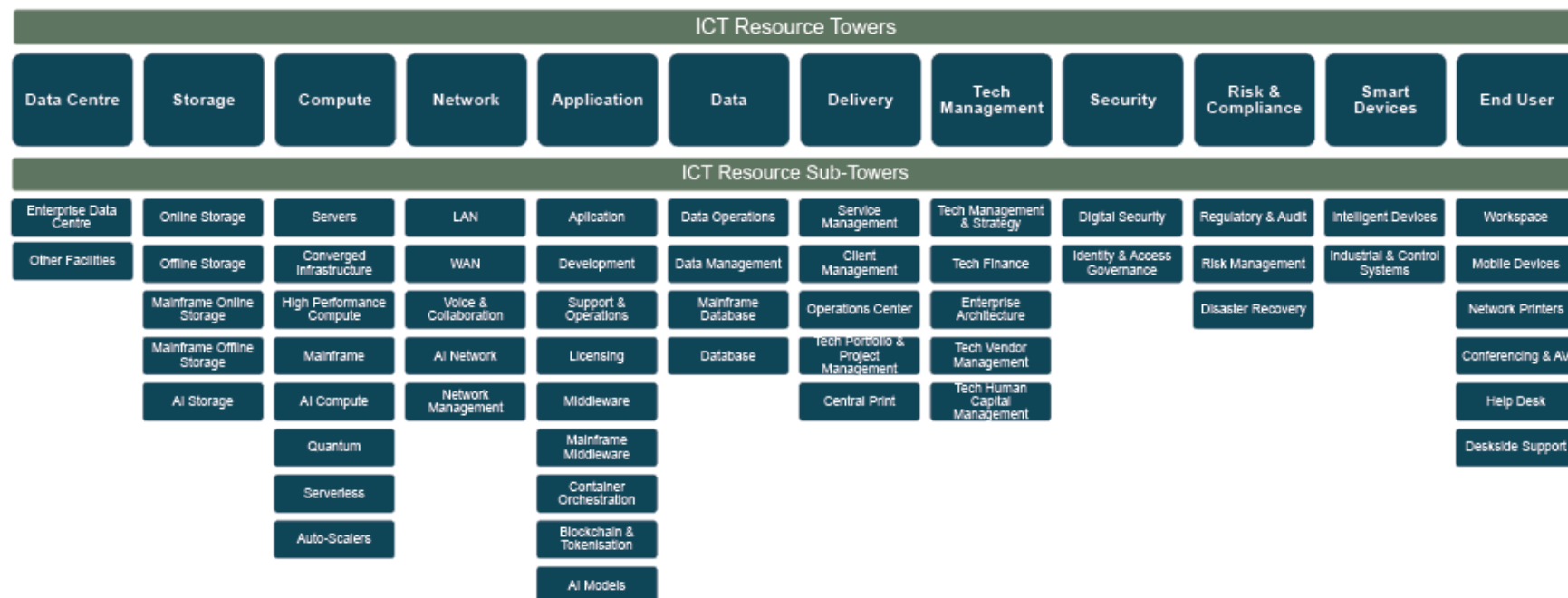
9. Appendix 1 – Glossary

Term	Explanation
Agency	For the purpose of this guideline and per the FMA 2006, an 'agency' refers to a department, sub-department, or statutory authority.
Available for intended use	The asset is in the condition and location required to operate as intended by management.
Cloud-based services	Cloud-based services are software, infrastructure and platforms that are delivered over the internet to provide access to resources like storage, servers, software, and databases.
Controlled	An agency controls an asset if they have the power to obtain the future economic benefits flowing from the underlying resource and to restrict the access of others to those benefits.
ICT BAU Expenditure	ICT-related expenses incurred on a day-to-day basis to maintain the current ICT capability of an agency.
ICT Expenditure	ICT-related expenses incurred in providing business enabling ICT-services. This includes: Operating and capital expenses. Internally and externally sourced ICT-services. The costs to provide those service.
ICT Lifecycle Stage	The ICT Lifecycle Stages referred to in this Guidance include: • Initiation • Planning • Delivery • Implementation • Close • Post-Project.
ICT Project Expenditure	ICT-related expenditure incurred to enhance the current ICT-capability. This is usually done through ICT initiatives and projects.
Internally generated asset	An asset generated within an organisation where the research phase and development phase of the project can be clearly distinguished from each other.
Software as a Service	A software licencing and delivery model in which software is licenced on a subscription basis and is centrally hosted.

10. Appendix 2 – ICT Guidelines and Supplementary Information Visual Overview

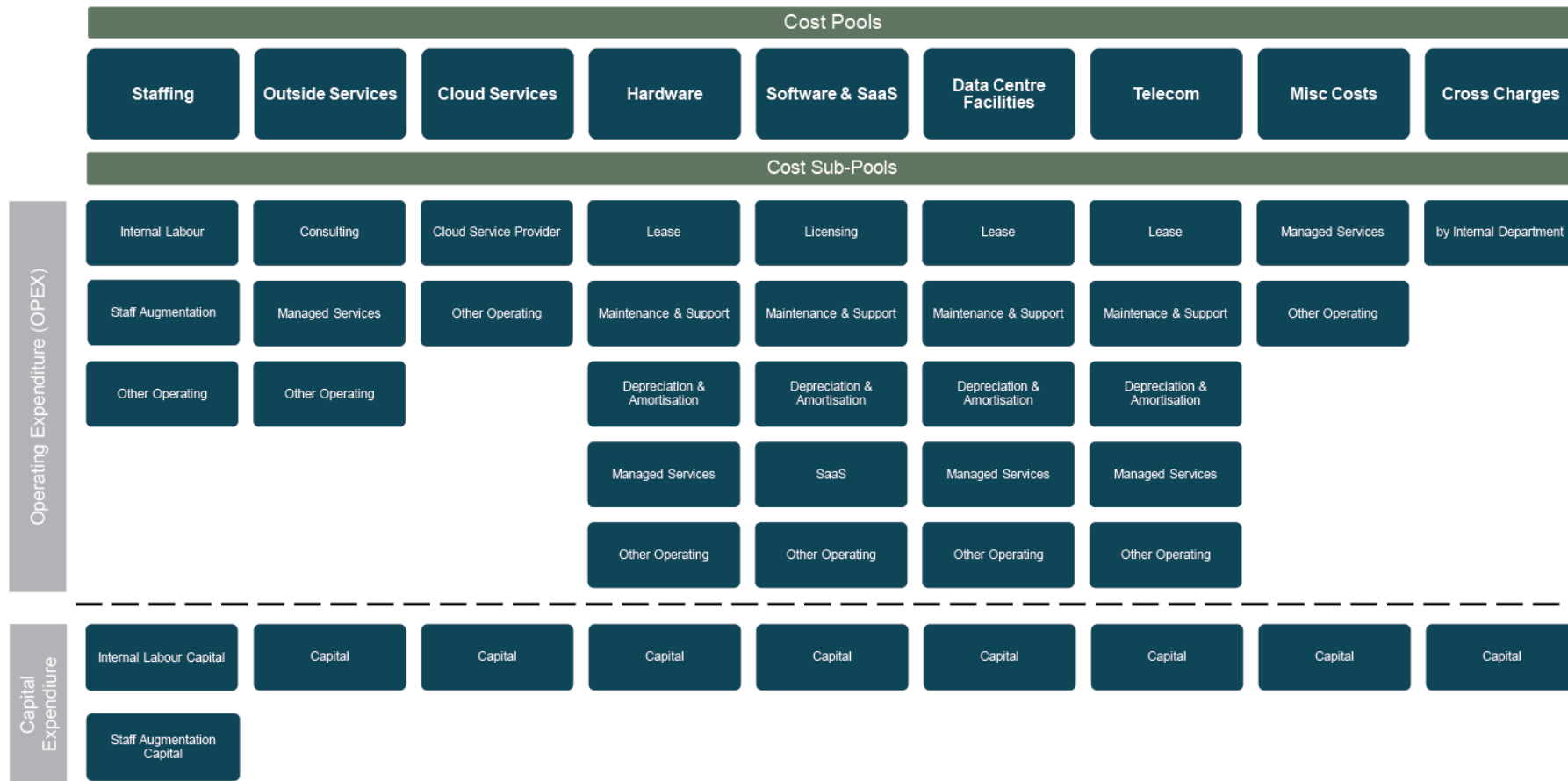


11. Appendix 3 – TBM ICT Resource Towers and Resource Sub-Towers²



² TBMC Standards Committee. "TBM Taxonomy Version 5.0.1". Technology Business Management Council. 2025.

Appendix 4 – TBM Cost Pools and Cost Sub-Pools³



³ TBMC Standards Committee. "TBM Taxonomy Version 5.0.1". Technology Business Management Council 2025.

13. Appendix 5 – Cost Pool Definitions⁴

Cost Pool	Example Expenses
Staffing	Includes salaries, benefits, and other costs associated with internal personnel (e.g. employee, temporary employee, intern), Time and Material contractor, and staff augmentation resources delivering or supporting technology services. Excludes consultant and managed service resources.
Outside Services	Expenses for external personnel providing technology services that do not contribute to organisational headcount. Includes consulting and managed services engaged for specific projects, operations, or support functions, excluding staff augmentation and Time and Material contractors.
Cloud Services	A category for all public, private, and hybrid cloud services, including Infrastructure as a Service (IaaS) and Platform as a Service (PaaS), supporting enterprise technology infrastructure and applications. Excludes SaaS, which is categorised in the “Software and SaaS” Cost Pool.
Hardware	Includes all physical technology assets such as servers, PCs, storage arrays, network appliances, mobile devices, Internet Protocol (IP) phones, and printers. Excludes property, office space, raised floor facilities, and infrastructure components like racks.
Software and SaaS	Includes the licensing, maintenance, support, and SaaS costs for all software, including operating systems, middleware, databases, and business applications.
Data Centre Facilities	Includes the floor space, power, cooling, and other utilities costs, environmental controls (e.g., fire suppression), power distribution, and other related costs for managing data centre facilities. Excludes personnel and hardware components like servers and storage.
Telecom	Includes all telecommunications charges, such as leased lines, domestic and international voice (including mobile), Multi Protocol Label Switching (MPLS), Internet Service Provider (ISP), and other network connectivity charges. Excludes mobile devices, IP phones, and related hardware expenses supported via the Hardware pool.
Misc Cost	Miscellaneous or non-standard expenses that do not fit within other defined cost pools, covering irregular or undefined expenditures.
Cross Charges	Costs incurred from other internal groups (e.g., HR, finance, facilities, and other Technology groups).

⁴ TBMC Standards Committee. “TBM Taxonomy Version 5.0.1”. Technology Business Management Council. 2025.

14. Appendix 6 – Cost Pool and Sub-Cost-Pool Definitions

Cost Pool and Cost Sub-Pool		
Operating Expenses (Opex)		
Staffing	Internal Labour	Costs for internal labour (e.g. employees, temporary employees, interns). Includes salaries, benefits, occupancy, travel, training, new hire investigation, office furniture, supplies, janitorial services, and any other internal labour related expenses.
	Staff Augmentation	Costs for staff augmentation and Time and Material contractor resources delivering technology services.
	Other Operating	Other labour headcount expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Outside Services	Consulting	Costs for external consulting services, including project-based engagements and advisory support.
	Managed Services	Managed service provider costs for specific operations or project-related activities.
	Others Operating	Other labour expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Cloud Services	Cloud Service Provider	External public cloud expenses, including IaaS and PaaS. Excludes SaaS, which is categorised under the “Software and SaaS” Cost Pool.
	Other Operating	Other cloud services expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Hardware	Lease	Leasing costs for hardware, including payment structures for equipment acquired through leasing agreements.
	Maintenance and Support	Costs associated with maintaining and supporting hardware, including repairs and warranty services.
	Depreciation and Amortisation	Depreciation and amortisation of capitalised hardware investments.
	Managed Services	Managed service provider costs related to hardware operations and maintenance.
	Other Operating	Other hardware expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Software and SaaS	Licensing	Costs for software licenses and renewals. Excludes SaaS, maintenance, and support services.
	Maintenance and Support	Expenses for maintaining and supporting software, including updates and patches for existing licenses.
	Depreciation and Amortisation	Depreciation and amortisation of capitalised software costs over their accounting life.
	SaaS	Expenses for software provided as a service (SaaS), including cloud-hosted solutions.
	Other Operating	Other software and SaaS expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.

Data Centre Facilities	Lease	Leasing costs for data centre facilities, including rental and associated operational expenses.
	Maintenance and Support	Costs associated with maintaining and supporting data centre facilities, including repairs and upgrades.
	Depreciation and Amortisation	Depreciation and amortisation of capitalised data centre facilities investments.
	Managed Services	Costs associated with an external service provider who takes responsibility for managing and maintaining an organisation's data centre facilities.
	Other Operating	Other data centre facilities expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Telecom	Lease	Leasing costs for telecom infrastructure, including circuits and related equipment.
	Maintenance and Support	Expenses for maintaining and supporting telecom infrastructure, including repairs and upgrades.
	Depreciation and Amortisation	Depreciation and amortisation of capitalised telecom assets over their accounting life.
	Managed Services	Managed service provider costs for telecom-related services.
	Other Operating	Other telecom expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Misc Costs	Managed Services	Managed service provider costs unrelated to any other Cost Pool.
	Other Operating	Miscellaneous or non-standard expenses that cannot qualify for another Cost Sub-Pool or insufficient details are available to determine.
Cross Charges	By Internal Department	Costs incurred from other internal groups (e.g. HR, finance, facilities, and other Technology groups).
Capital Expenses (Capex)		
Staffing	Internal Labour Capital	Capitalised internal labour costs related to technology services and project delivery.
	Staff Augmentation	Costs for staff augmentation and Time and Material contractor resources delivering technology services.
Outside Service	Capital	Capitalised costs for external labour services unrelated to headcount, supporting specific projects or initiatives.
Cloud Service	Capital	Capitalised cloud services expenses.
Hardware	Capital	Capitalised hardware expenses.

Software and SaaS	Capital	Capitalised software and SaaS expenses.
Data Centre Facilities	Capital	Capitalised data centre facilities expenses.
Telecom	Capital	Capitalised telecom expenses (including capitalised telecom equipment and telecom infrastructure investments).
Misc Costs	Capital	Capitalised costs unrelated to any other Cost Pool.

15. Appendix 7 – ICT Service Towers and Sub-Towers Definitions⁵

ICT Service Towers and Sub-Towers		
Network	LAN	Local Area Network infrastructure enabling high-speed, secure connectivity within office environments or data centres, facilitating reliable intra-office communication and device connections.
	WAN	Wide Area Network infrastructure supporting secure, high-speed connections across dispersed locations and data centres, specifically designed for long-distance inter-office communication and global data transport.
	AI Network	Network infrastructure optimised for AI data transmission, enabling low-latency connections and high data throughput for AI-related tasks.
	Voice and Collaboration	Voice resources which enable or distribute voice services through on premise equipment including Private Branch Exchange, Voice over Internet Protocols (VoIP), voicemail, and handsets (excludes telecom and communication services).
Compute	Servers	Dedicated physical and virtual servers supporting essential applications and data processing needs across the organisation. Includes related hardware, software, labour, and support resources. Excludes integrated multifunctional appliances like Converged Infrastructure.
	AI Compute	Specialised compute resources with high-performance capabilities, including GPU-based servers, optimised explicitly for AI and machine learning workloads.
	Unix	Servers running vendor-specific, proprietary Unix operating systems.
	Midrange	Servers running IBM AS/400 platform.
	Converged Infrastructure	Integrated appliances combining compute, storage, and network functionalities within a single solution, designed for streamlined deployment in data centres or similar infrastructure locations.
	Mainframe	Legacy mainframe systems running enterprise-grade applications and operations.
	Quantum	Dedicated compute resources engineered for quantum-native workloads such as quantum optimisation, molecular modelling, or cryptographic simulation. Excludes classical or AI-oriented compute resources.
	High Performance Computing	Advanced computing resources for scientific, engineering, and complex data simulations, optimised for parallel processing and intensive workloads outside AI-specific applications.
Delivery	Service Management	Resources involved with the incident, problem, and change management activities as part of the IT Service Management process (excludes the Tier 1 help desk). Also includes resources involved with designing, monitoring, reporting, and improving services, and the associated development/maintenance of service catalogues, service measures, and service agreements.
	Central Print	Centralised print resources supporting customer billing, documentation, and internal printing needs.

⁵ TBMC Standards Committee. "TBM Taxonomy Version 5.0.1". Technology Business Management Council. 2025.

	Tech Portfolio and Project Management	Resources supporting strategic portfolio management and investment in business and technical initiatives, covering project and product oversight, funding, and prioritisation. Includes Solution Owners, Project/Program/Portfolio Managers, PMO, AMO, and related resources.
	Client Management	Resources focused on managing relationships with business units, ensuring alignment with business requirements.
	Operations Centre	Centralised operations for monitoring and intervention across global infrastructure, supporting stability and reliability.
Storage	Online Storage	Active storage resources like Storage Area Network (SAN) and Network Attached Storage (NAS), supporting centralised, high-availability data access across distributed environments, with configurations for on-premise or cloud storage.
	AI Storage	High-performance storage resources designed to meet the speed and volume demands of AI workloads, supporting rapid data access and retrieval for machine learning and deep learning processes.
	Offline Storage	Storage solutions for archiving, backup, and disaster recovery, used to protect data and ensure compliance in distributed storage environments, with limited access to enable secure long-term retention.
	Mainframe Online Storage	Online storage arrays dedicated to mainframe environments, providing necessary equipment and support for continuous mainframe operations.
	Mainframe Offline Storage	Storage resources dedicated to mainframe environments, supporting archiving, backup, disaster recovery, and compliance needs.
Data Centre	Enterprise Data Centre	Purpose-built data centre facilities providing centralised housing, physical security, and environmental controls for a variety of infrastructure components, including compute, storage, network, and converged systems, essential for enterprise-level operations.
	Other Facilities	Supporting facilities (e.g. computer rooms, telco closets) within corporate or remote locations to house essential technology equipment securely.
End-User	Workspace	Physical devices and peripherals supporting individual workspace needs. Includes physical desktops/laptops, thin client machines, and peripherals (e.g. monitor, mouse, personal printer, speakers, keyboard). Excludes software, labour, and support resources.
	Mobile Devices	Mobile devices supporting individual productivity and communication needs. Includes smart watches and other smart wearables.
	Network Printers	Network-connected printers and printing resources accessible to end users.
	Conferencing and AV	Equipment and resources for conferencing and audiovisual communication, supporting workforce collaboration.
	IT Help Desk	Centralised help desk supporting user requests and first-line issue resolution.
	Deskside Support	Support resources assisting with moves, setups, and issue resolution.
Application	Application Development	Resources involved with the analysis, design, development, code, test and release packaging services associated with application development projects.
	AI Models	Platforms and tools specifically designed for AI development and deployment, including machine learning frameworks and model orchestration.

	Blockchain and Tokenisation	Platforms for developing and managing blockchain applications, including tokenisation solutions for secure and decentralised data and asset management.
	Development	Resources involved with the lifecycle of application development, including planning, design, coding, testing, and deployment packaging.
	Licensing	Software licensing and renewal expenses, including standard vendor entitlements such as patching rights, and version upgrades defined in the license terms.
	Middleware	Middleware resources supporting cross-platform application integration, communication, and information sharing.
	Mainframe Middleware	Middleware resources supporting application and system integration within mainframe environments, enabling data sharing and communication.
	Support and Operations	Resources for ongoing operations, maintenance, issue resolution, training, and minor updates of existing applications, ensuring consistent performance and reliability.
Tech Management	Tech Management and Strategic Planning	Resources supporting strategic planning, governance, and administration of the Technology organisation. Includes CIO, CTO, Chief of Staff, senior Technology leaders, and administrative support.
	Enterprise Architecture	Architectural resources which standardise, integrate, and enhance efficiency across business technology solutions, supporting enterprise-wide strategies.
	Tech Finance	Financial management and TBM resources overseeing budgeting, spending, showbacks/chargebacks, and solution costing.
	Tech Human Capital Management	Resources embedded within the technology organisation and involved in the acquisition, development, performance management, compensation, and separation of technology personnel. Included are initial and periodic personnel background investigations and drug testing, as well as training on organisational policies and procedures.
	Tech Management and Strategy	Resources supporting strategic planning, governance, and administration of the Technology organisation. Includes CIO, CTO, Chief of Staff, senior technology leaders, and administrative support.
	Tech Vendor Management	Vendor management resources focusing on contracts, performance, and delivery with external providers.
Security	Digital Security	Security resources dedicated to proactively protecting enterprise systems and data integrity through policy development, protective measures, real-time threat monitoring, and incident response.
	Disaster Recovery	Resources dedicated to disaster recovery planning, policy setting, and testing to ensure organisational resilience and continuity.
Risk and Compliance	Identity and Access Governance	Resources managing digital identities, authentication, authorisation, and governance of access rights (e.g., Identity and Access Management solutions, privileged access management).
	Regulatory and Audit	Systems and resources supporting compliance reporting, auditing, legal hold, data privacy, and regulatory submission requirements.
	Risk Management	Resources supporting identification, assessing, and mitigating technology, operational, and enterprise risks.

Smart Devices	Industrial and Control Systems	Specialised IoT devices and systems that manage or automate physical processes within industrial environments. Includes Supervisory Control and Data Acquisition systems, Programmable Logic Controllers, manufacturing control units, and operational sensors embedded in critical infrastructure
	Intelligent Devices	Edge devices capable of local processing and limited decision-making based on sensor inputs (e.g., smart appliances, embedded controllers).
Data	Data Operations	Systems, tools, and resources that support enterprise data operations, including data quality, synchronisation, interoperability, schema design, and file management. Also includes the acquisition and management of data subscriptions and the processing of high-volume or fast-moving data, particularly unstructured or semi-structured, used in operational workflows.
	Data Management	Resources involved in managing data and content across the enterprise, including Data Governance, Master Data Management, and Metadata Management. Includes establishing data/content management policies, standards, processes, and procedures and maintaining the enterprise information asset inventory and data set catalogue.
	Mainframe Database	Database resources dedicated to mainframe environments, supporting physical storage, management, and database administration.
	Database	Core database resources managing structured data storage and retrieval for applications, supporting data integrity, access, and administrative management for operational purposes.

16. Appendix 8 – ICT Lifecycle Cost Matrix Template

Stages of ICT Lifecycle	Example Costs	On-premise		Cloud-based	
		Acquired	Internally Generated	Not Controlled	Controlled
Initiation	Research including background information, strategic and historical context, current situation, discovery workshops. Vision and leadership alignment, change risk assessment, systems recommendation, industry recognitions, procurement plan, stakeholder analysis, options considered, benefits assessment, alternatives considered, vendor identification/tendering process. Business case preparation, data migration strategy and plan, solution plan, foundation tenant build, data initialisation, feasibility analysis, financial analysis, evaluation criteria.				
Planning	Quality assurance plan, revalidate contracts and vendors, visioning workshops, stakeholder identification and mapping, change impact assessments and plans, communication planning, detailed planning, and specifications, understanding business process impacts and training.				
Delivery	Licensing contractual arrangement: Perpetual licence purchased up front.				
	Licensing contractual arrangement: Subscription based on the contract period.				
	Employee and contractor costs.				
	Intangible asset integral to or contained in equipment or hardware.				
	Develop software - Employee and contractor fees.				
	Develop bridging module/ Application programming interface – Contractor and employees fees.				
	Develop bridging module/ Application programming interface – Software supplier fees.				
	Development of processes, policies, dashboards and analytical models.				

Stages of ICT Lifecycle	Example Costs	On-premise		Cloud-based	
		Acquired	Internally Generated	Not Controlled	Controlled
Implementation	Configuration builds and solution playbacks.				
	Data conversion and migration.				
	Purging and cleansing of existing data and entering of new data.				
	Testing up to date deemed available for intended use.				
	Testing after date deemed available for intended use.				
	Training costs - Conducting and receiving.				