

A reconciliation of the beginning and ending liability for the year ended June 30, 2019 and 2018 is shown below.

Fiscal 2017 Restructuring Plan	Workforce reduction	Facility costs	Total
Balance payable as at June 30, 2017	\$ 10,045	\$ 1,369	\$ 11,414
Accruals and adjustments	3,432	3,775	7,207
Cash payments	(12,342)	(1,627)	(13,969)
Foreign exchange and other non-cash adjustments	455	(86)	369
Balance payable as at June 30, 2018	\$ 1,590	\$ 3,431	\$ 5,021
Accruals and adjustments	(254)	1,152	898
Cash payments	(213)	(1,290)	(1,503)
Foreign exchange and other non-cash adjustments	(77)	(344)	(421)
Balance payable as at June 30, 2019	\$ 1,046	\$ 2,949	\$ 3,995

Acquisition-related costs

Included within "Special charges (recoveries)" for the year ended June 30, 2019 are costs incurred directly in relation to acquisitions in the amount of \$5.6 million (year ended June 30, 2018 and 2017—\$4.8 million and \$15.9 million, respectively).

Other charges (recoveries)

For the year ended June 30, 2019, "Other charges" include (i) \$1.1 million relating to one-time system implementation costs and (ii) \$1.4 million relating to miscellaneous other charges. These charges were partially offset by a recovery of \$1.5 million relating to certain pre-acquisition sales and use tax liabilities becoming statute barred.

For the year ended June 30, 2018, "Other charges" primarily include (i) \$6.4 million relating to the set up of a broad ERP system and other system implementation costs and (ii) \$4.9 million relating to miscellaneous other charges. These charges were partially offset by (i) \$2.3 million relating to certain pre-acquisition sales and use tax liabilities that were recovered outside of the acquisition's one year measurement period and (ii) \$2.2 million relating to certain pre-acquisition sales and use tax liabilities becoming statute barred.

For the year ended June 30, 2017, "Other charges" primarily include (i) \$11.0 million relating to the set up of a broad ERP system, (ii) a net charge of \$6.5 million relating to commitment fees, (iii) \$1.4 million relating to post-acquisition integration costs necessary to streamline an acquired company into our operations and (iv) \$0.8 million relating to assets disposed in connection with a restructured facility. These charges were partially offset by (i) a recovery of \$4.5 million relating to certain pre-acquisition sales and use tax liabilities being released upon becoming statute barred and (ii) \$1.3 million relating to a recovery on certain interest on pre-acquisition liabilities becoming statute barred. The remaining amounts relate to miscellaneous other charges.

NOTE 18—ACQUISITIONS

Fiscal 2019 Acquisitions

Catalyst Repository Systems Inc.

On January 31, 2019, we acquired all of the equity interest in Catalyst for approximately \$70.8 million in an all cash transaction. Catalyst is a leading provider of eDiscovery that designs, develops and supports market-leading cloud eDiscovery software. In accordance with ASC Topic 805 "Business Combinations" (Topic 805), this acquisition was accounted for as a business combination. We believe this acquisition complements and extends our Enterprise Information Management (EIM) portfolio.

The results of operations of this acquisition have been consolidated with those of OpenText beginning January 31, 2019.

Preliminary Purchase Price Allocation

The recognized amounts of identifiable assets acquired and liabilities assumed, based upon their preliminary fair values as of January 31, 2019, are set forth below: