

### Appendix 3 - Capitalisation directive 2024/25

Directorate	Expenditure	Justification to capitalise	Amount £000s
I&P	PTU Software - Route/pupil optimisation.	Driving a digital approach	22
LSE	System software implementation	Driving a digital approach	84
RES	Implementing digital design & innovation	Driving a digital approach	404
	<b>Sub-Total Driving a digital approach</b>		<b>509</b>
All	Capitalisation of redundancy costs - non-schools	Funding the cost of service reconfiguration	284
All	Capitalisation of Pension Strain linked to redundancies	Funding the cost of service reconfiguration	350
I&P	Investment in Decarbonisation team	Funding the cost of service reconfiguration	106
LSE	Capitalisation of redundancy costs -schools	Funding the cost of service reconfiguration	256
I&P	Transport - Move to electric/Hydrogen fleet	Funding the cost of service reconfiguration	141
RES	Waste - Service Transformation costs	Funding the cost of service reconfiguration	794
I&P	Homelessness Prevention Project	Funding the cost of service reconfiguration	200
SCH	Supported Living project	Funding the cost of service reconfiguration	90
PPP/LG	Improvement & organisational development team	Funding the cost of service reconfiguration	303
	<b>Sub-Total Funding the cost of service reconfiguration</b>		<b>2,523</b>
SCH	Joint Local authority working (GWICES, Sc. 33, Frailty, regional safeguarding board, Gwent foster fee harmonisation and care home pooling	Integrating public facing services across two or more public sector bodies	166

I&P	Contribution to the City Deal partnership	Integrating public facing services across two or more public sector bodies	79
I&P	Passenger Transport - Sharing Senior Management with Newport CC	Integrating public facing services across two or more public sector bodies	42
SCH	Deprivation of liberty safeguards	Integrating public facing services across two or more public sector bodies	86
	<b>Sub-Total Integrating public facing services across two or more public sector bodies</b>		<b>373</b>
I&P	Procurement SLA with Cardiff	Sharing back-office and administrative services	277
	<b>Sub-Total Sharing back-office and administrative services</b>		<b>277</b>
	<b>Total</b>		<b>3,682</b>