

### Appendix 3 - Capitalisation directive 2021/22

Directorate	Expenditure	Justification to capitalise	Amount £000s
ENT	PTU Software - Route/pupil optimisation.	Driving a digital approach	56
RES	Implementing digital design & innovation	Driving a digital approach	440
	<b>Sub-Total Driving a digital approach</b>		<b>496</b>
All	Capitalisation of redundancy costs - non-schools	Funding the cost of service reconfiguration	37
CYP	Capitalisation of redundancy costs -schools	Funding the cost of service reconfiguration	257
ENT	Waste/Transport - Move to electric fleet	Funding the cost of service reconfiguration	122
RES	Innovation Team - Service Transformation/Systems Thinking	Funding the cost of service reconfiguration	102
SCH	Improvement & performance management team	Funding the cost of service reconfiguration	139
	<b>Sub-Total Funding the cost of service reconfiguration</b>		<b>657</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	101
ENT	Passenger Transport - Sharing Senior Management with Newport CC	Integrating public facing services across two or more public sector bodies	39
RES	Procurement SLA with Cardiff	Integrating public facing services across two or more public sector bodies	152
SCH	Deprivation of liberty safeguards	Integrating public facing services across two or more public sector bodies	84
	<b>Sub-Total Integrating public facing services across two or more public sector bodies</b>		<b>376</b>
RES	Audit - Sharing Audit manager with Newport CC	Sharing back-office and administrative services	38
	<b>Sub-Total Sharing back-office and administrative services</b>		<b>38</b>
	<b>Total</b>		<b>1,567</b>