

Appendix 4 - Capitalisation directive 2025/26

Directorate	Expenditure	Justification to capitalise	Amount £000s
Infrastructure	PTU Software - Route / pupil optimisation.	Driving a digital approach	22
Learning, Skills & Economy	System software implementation	Driving a digital approach	50
Resources	Implementing digital design & innovation	Driving a digital approach	536
	Sub-Total Driving a digital approach		608
All	Capitalisation of redundancy costs - non-schools	Funding the cost of service reconfiguration	137
All	Capitalisation of Pension Strain linked to redundancies	Funding the cost of service reconfiguration	432
Infrastructure	Investment in Decarbonisation team	Funding the cost of service reconfiguration	106
Learning, Skills & Economy	Capitalisation of redundancy costs - schools	Funding the cost of service reconfiguration	304
Infrastructure	Transport - Move to electric/Hydrogen fleet	Funding the cost of service reconfiguration	141
Resources	Waste - Service Transformation costs	Funding the cost of service reconfiguration	195
Infrastructure	Homelessness Prevention Project	Funding the cost of service reconfiguration	200
Social Care & Health	Supported Living project	Funding the cost of service reconfiguration	90
Learning, Skills & Economy	Investment in SRB placements to provide more in-county provision.	Funding the cost of service reconfiguration	300
People, Perf, and Part / Law & Gov	Improvement, Transformational change & organisational development team	Funding the cost of service reconfiguration	434
	Sub-Total Funding the cost of service reconfiguration		2,338
Social Care & Health	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	143

Infrastructure	Passenger Transport - Sharing Senior Management with Newport CC	Integrating public facing services across two or more public sector bodies	42
Social Care & Health	Deprivation of liberty safeguards	Integrating public facing services across two or more public sector bodies	133
	Sub-Total Integrating public facing services across two or more public sector bodies		318
Infrastructure	Procurement SLA with Cardiff	Sharing back-office and administrative services	283
	Sub-Total Sharing back-office and administrative services		283
	Total		3,547