

## Examples of Capital expenditure.

Please use the Capital codes stated whilst for Revenue expenditure please refer to [CFR item list](#).

Types of Capital expenditure	Capital Item code to use	Types of Revenue expenditure
Structural maintenance of playgrounds or increasing size of playground	C225 / C226 or C251 / C252	Routine maintenance of playgrounds (e.g. filling potholes)
Extending a building	C225 / C226 or C251 / C252	Maintaining a building (re-pointing, repairing minor cracks, painting etc.)
Structural repairs on a building, where the value has been written down in the accounts to reflect damage	C225 / C226 or C251 / C252	Repairs for damage not reflected by a reduction in the value of the building in the accounts
Major refurbishment or overhauls that extend the life or value of an asset beyond its previously assessed standard	C225 / C226 or C251 / C252	Painting and decorating, routine maintenance
Re-roofing of buildings	C225 / C226 or C251 / C252	Roof repairs or replacing broken tiles
Upgrading poor quality old fencing with new, higher quality ones	C225 / C226 or C251 / C252	Fencing repairs or replacement of broken sections
Upgrading poor quality old windows with new, higher quality ones	C225 / C226 or C251 / C252	Window repairs or replacement of broken windows
Installation of central heating	C225 / C226 or C251 / C252	Replacement of central heating or broken parts of a heating system
Improvement of floor structures	C225 / C226 or C251 / C252	Floor coverings (unless part of major refurbishment)
Installations of new kitchens or toilet facilities	C225 / C226 or C251 / C252	Repairs or replacement of kitchen or toilet fittings
Installation of new water supply services / equipment	C225 / C226 or C251 / C252	Repairs or replacement of water supply services / equipment
Remodelling to make a building / rooms fit-for-purpose that otherwise would not be	C225 / C226 or C251 / C252	Remodelling that does not significantly affect the service provided
Purchase of <b>fixed</b> furniture & equipment (Inc. signage & shelving)	C225 / C226 or C251 / C252	Repairs to fixed furniture or equipment
Legal & project management fees, architects', surveyors' and engineers' fees where directly attributable to an enhancement (including recharges of DCC staff time for these purposes)	C420 / C421 / C424 or C451 / C452 / C455	Feasibility studies and finance fees
Planning & building regulations fees (for capital schemes above)	C473	Planning & building regulations fees (for revenue works above)
Purchase of new <b>removable</b> furniture & equipment	C601 / C602	Repairs to furniture or equipment
Purchase of ICT hardware (Servers, PC, laptops, tablets)	C610	Repairs / servicing of ICT hardware
Purchase of ICT peripherals (Printers, ICT whiteboards, etc.)	C611	Repairs / servicing of ICT peripherals
Installation of new IT or phone Network	C612	Repairs / servicing of IT or phone network
Purchase of new minibus (maximum of 16 passengers)	C634	Maintenance, servicing, ongoing costs (e.g. road tax, petrol)
Purchase of ICT software where licence period over 1 year	C701 / C702	ICT software where the licence period is 1 year or less or website designs