

## Examples of Capital / Revenue Expenditure

The following indicative table is provided to assist in determining how some examples of commonly incurred premises expenditure might be treated.

Capital	Revenue
<b>Roofs</b>	
Structure. New (not replacement) structure.	Repair/replacement of small parts of an existing structure
Structure. Replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure.	Replace small areas of rotten or defective timber, make good minor areas of spalling concrete where reinforcing bars are exposed. Replace/repair small areas of rotten/defective joists, rafters, purlins, etc. Not complete trusses.
Screed/insulation in a new building/extension	Repair/replacement of screed/insulation where defective.
Screed/insulation. Replacement/repair of substantially all. Improve effectiveness of insulation.	Work to improve insulation standards, during work to repair/replace small areas of roof. Repair/replacement/increasing thickness of insulation in an existing roof.
Finish on new build. Replacement of all/substantially all on existing roof.	Replacement of roof finish on existing building. Re-coating chippings to improve life expectancy. Replace missing/damaged small parts.
Bargeboard/edge trim/fascia on new build	Repairs/replacement/repainting.
Bargeboard/edge trim/fascia, replacement of all/substantially all on existing roof.	Repairs/replacement/repainting.
Drainage on new build/extension. Replacement of all/substantially all on existing roof.	Clearing out gutters and downpipes. Replacement/repair of individual gutters/pipes. Repainting gutters/pipes.
Other items e.g. flashings, rooflights/windows on new build/extension. Replacement of all/substantially all items on existing roof.	Repair/replacement/cleaning of individual items
Provide new covered link etc. between existing buildings	Minor repairs, maintenance to existing covered link.
Rebuild or substantially repair structure of existing covered link. Add porch etc to existing building	Minor repairs, maintenance to existing structure.
Rebuild or substantially repair structure of existing porch.	

<b>Capital</b>	<b>Revenue</b>
<b>Floors</b>	
Structure and damp proof course (dpc) in new building	Repair/replacement of small parts of an existing structure
Structure and dpc – replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure	
Screed and finish in new build, replacement of all/substantially all on existing floor – e.g. replacement of most carpet/tiles in a room.	Replacement and repair of screed and finishes/replacement of mats/matwells. Maintenance e.g. revarnishing wooden floors.
<b>Ceilings</b>	
Suspension	Repair/replacement inc from water damage & necessary decoration
Membrane	
Fixed	Repair/replacement inc from water damage.
Access panels	Repair replacement
Specialist removal/replacement of damaged/disturbed Asbestos based materials, planned or emergency	Inspection/air testing. Applying sealant coats to asbestos surfaces for protection
<b>External Walls – masonry/cladding</b>	
Structure. Underpinning/propping for new build. External finish on new build	Repairs/preventative measures e.g. tree removal. Repairs/replacement of small parts of an existing structure e.g. repointing/recladding a proportion of a wall where failure has occurred.
External finish on existing build where needed to prevent imminent (or correct actual) major failure of the structure e.g. repointing/recladding work affecting most of a building/replacement build.	
<b>Windows and Doors</b>	
Framing – new build	Repair/replacement of individual frames. Repainting frames.
Framing – structural replacement programme	Repair/replacement of individual windows. Repainting frames.
Glazing – new build	Replacing broken glass
Glazing – upgrading existing glazing	
Ironmongery	Repair/replacement
Improved security	Upgrading locks etc.
Jointing including mastic joints	
Internal and external decorations to new build	Internal and external decoration to include cleaning down and preparation.

Capital	Revenue
<b>Masonry Chimneys</b>	
Structure	
Jointing including expansion and mortar joints/pointing/dpc	Repair/repointing
<b>Internal Walls</b>	
Solid walls - complete including various internal finishes, linings and decorations	Repairs and redecoration to internal plaster/linings, pin boards, etc.
Partitions - complete structure including linings, framing, glazing, decoration, etc.	Repairs and redecoration
Refurbishment and alterations	Minor alterations
Glazing to meet statutory Health and Safety requirements	Replacement of broken glass
<b>Sanitary Services</b>	
In new buildings provision of all toilet fittings, waste plumbing and internal drainage.	Repair/replacement of damaged sanitary ware, fittings, waste plumbing, etc.
Large scale toilet refurbishment	Small areas of refurbishment
Provision of disabled facilities and facilities related to pupils with statements	Repair/replacement of damaged fittings, waste plumbing etc.
Kitchens in new buildings, complete with fittings, waste plumbing and internal drainage. Internal finishes and decorations. General refurbishment. Large and costly items of equipment.	Maintenance of kitchen to requirements of local authority. Cleaning out drainage systems Redecoration Repairs/replacement parts.
<b>Mechanical Services</b>	
Complete heating and hot water systems to new projects, including fuel, storage, controls, distribution, flues, etc.	General maintenance of all boiler house plant including replacement of defective parts. Regular cleaning. Energy saving projects.
Safe removal of old/damaged asbestos boiler and pipework insulation, where risk to Health and Safety.	Monitoring systems Health and safety issues
Planned replacement of old boiler/controls systems past the end of their useful life.	Replacement of defective parts
Emergency replacement of boiler plant/systems	
Provision of cold water services, storage tanks, distribution, boosters, hose reels etc. in major projects.	Maintenance and repair/replacement of defective parts such as servicing pipes. Annual servicing of cold water tanks.
Gas distribution on new and major refurbishments, terminal units	Repairs, maintenance and gas safety All servicing
Mechanical ventilation/air conditioning to major projects.	Provision of local ventilation. Repair / replacement of defective systems / units.
Swimming pool plant and its complete installation, including heat recovery systems	Repair/replacement of parts to plant, pumps and controls. Water treatment equipment and all distribution pipework. Simple heat recovery systems.

Capital	Revenue
<b>Electrical Services</b>	
Main switchgear and distribution in major projects	Testing/replacement of distribution boards. The repair and maintenance of all switchgear and interconnecting cables including that in temporary buildings.
Control gear, distribution, fixed equipment, protection, etc.	All testing, repair and replacement of small items of equipment
Provision of luminaries and emergency lighting	Replacement of luminaries, all testing, adjustments and improvements to emergency lighting.
Lightning protection in new build.	Repair/replacement
Alarm systems, CCTV, lifts/hoists, etc	Repair and maintenance
New installation of communication systems, radio/TV, call, telephone, data transmission, IT etc. and provision in new build	Repair/replacement/maintenance, including all door access systems
<b>External Works</b>	
Provision of new roads, car parks, paths, courts, terraces, play pitches, steps and handrails, as part of major project, including disabled access	Maintenance and repair Car park and playground markings
Provision of walls, fencing, gates and ancillary buildings as part of major project	Maintenance and repair of all perimeter/boundary/retaining walls, fencing and gates.
Drains, soakaways, inspection chambers and sewage plant as part of new projects	Maintenance and repair of drains, gullies, grease traps and manholes between buildings and main sewers. Cleaning of the above and unblocking as necessary.
Open air pools - structure, hygiene/safety in new build	Hygiene, cleaning, maintenance and repairs, including replacement parts. Simple energy saving systems
Services distribution - heating mains, gas mains, water mains, electricity mains, renewal of any of the above	Annual servicing.