

## Use of the Covid Minor Works Grant for purchase of Non Capital items

Covid Minor Works Grant Non-Capital - Code 3277 Covid Minor Works Grant Non-Capital should only relate to the proportion of the Covid Minor Works grant that relates to non-capital Covid Minor Works.

For instance, under the Covid Minor Works grant, there is scope to spend monies on items that may not be capital items. Therefore, these items would not be capitalised and are treated as follows:

### **GRANT INCOME RECEIVED:**

| Action         | Debit/Credit | Nominal Code | Description                     |
|----------------|--------------|--------------|---------------------------------|
| Grant received | DR           | 1800         | Current Bank Account            |
|                | CR           | 2169         | COVID Minor Works Grant Unspent |

### **WHEN GRANT IS SPENT:**

| Action         | DR/CR | Nominal Code | Description                                   |
|----------------|-------|--------------|-----------------------------------------------|
| Item purchased | DR    | 5316         | COVID Minor Works Grant (Non Capital) Expense |
|                | CR    | 1800         | Current Bank Account                          |

| Action                                                          | DR/CR | Nominal Code | Description                         |
|-----------------------------------------------------------------|-------|--------------|-------------------------------------|
| : Journal to reflect Covid Minor Works Non-capital grant Income | DR    | 2169         | COVID Minor Works Grant Unspent     |
|                                                                 | CR    | 3277         | COVID Minor Works Grant-Non Capital |