

## ICT Grants Non-Capital

### **GRANT INCOME RECEIVED:**

Action	Debit/Credit	Nominal Code	Description
Grant received	DR	1800	Current Bank Account
	CR	2165	ICT Grant Unspent

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

Action	DR/CR	Nominal Code	Description
Item purchased	DR	4410	Non-capital Computers/IT Expense
	CR	1800	Current Bank Account

Action	DR/CR	Nominal Code	Description
Journal to reflect ICT Non-capital grant spend	DR	2165	ICT Grant Unspent
	CR	3230	ICT Grant Non-capital