

# ACCOUNTING TREATMENT FOR PATRON/TRUSTEE CONTRIBUTION FOR A BUILDING PROJECT

Action	DR/ CR	Nominal Code	Description
Income from Patron/Trustee for capital work on buildings	DR	1800	Current Account 1 Current Asset
	CR	3903	Patron/Trustee Contribution to Fixed Asset Income Capital & Reserves

Action	DR/ CR	Nominal Code	Description
Spend of Patron/Trustee's contributions to capital work on buildings	DR	3990	Patron/Trustee Contribution to Capital Building Expense Capital & Reserves
	CR	1800	Current Account 1 Current Asset