

Use of the Covid Minor Works Grant for the Purchase of Non-Capital items

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1. Introduction

Under the Covid Minor Works grant, there was scope to spend monies on items that may not be capital items. This expenditure was to be reflected as an expense in the Income and Expenditure account. Examples of such expenditure may include the following:

- reconfiguration of classroom space,
- re-purposing rooms to provide additional space,
- adapting storage facilities,
- altering desk layouts,
- Installing hand sanitiser dispenser units,
- short term rental of additional space/accommodation etc.

2. Accounting Treatment

The nominal codes to be used to account for the grant received, the expenditure of the grant and any unspent balance are set out below.

2.1 When the grant income was received

Action	DR/CR	Nominal Code	Description
Covid Minor Works Grant Monies Received	DR	1800	Current Account 1 Current Asset
	CR	2169	COVID Minor Works Grant Unspent Current Liability

2.2 When Covid Minor Works Grant is used to purchase Non-Capital Expenditure:

Action	DR/CR	Nominal Code	Description
Recording Non-capital Equipment Expenditure	DR	5316	Covid Minor Works Grant Expense Expenditure
	CR	1800	Current Account 1 Current Asset

Action	DR/CR	Nominal Code	Description
Transfer Covid Minor works Grant to Income	DR	2169	COVID Minor Works Grant Unspent Current Liability
	CR	3277	COVID Minor Works Grant Income

2.3 Account for the unspent grant balance

The Covid Minor Works grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2169 Covid Minor Works Grant Unspent.