

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

For capital building works associated with the Covid Minor Works grant received, these funds received should not be reflected as fixed assets in the balance sheet of a board's accounts but should be transferred to Capital & Reserves.

### When Covid Minor Works Grant Received:

Action	DR/CR	Nominal Code	Description
Covid Minor Works Grant received from DE	DR	1800	Current Account 1 <a href="#">Current Asset</a>
	CR	2169	COVID Minor Works Grant Unspent <a href="#">Current Liability</a>

### When Covid Minor Works Grant used to carry out Capital Buildings Works:

Action	DR/CR	Nominal Code	Description
Transfer to Capital & Reserves	DR	2169	COVID Minor Works Grant Unspent <a href="#">Current Liability</a>
	CR	3905	Covid Minor Works Capital Grant Income <a href="#">Capital &amp; Reserves</a>

Action	DR/CR	Nominal Code	Description
Covid Minor Works DE grant spent on Capital Building Works	DR	3941	Covid Minor Works Capital Expense <a href="#">Capital &amp; Reserves</a>
	CR	1800	Current Account 1 <a href="#">Current Asset</a>