

Accounting Treatment: Special Equipment Grants received for a specific student

When grant received

Action	DR/CR	Nominal Code	Description
Special Equipment Grant Received	DR	1800	Current Account 1 Current Asset
	CR	2171	Other Ringfenced Grants Unspent Current Liability

When item is purchased

Action	DR/CR	Nominal Code	Description
Special Equipment Purchased	DR	4919	Special Educational Equipment (Non-Capital) Expense Expenditure
	CR	1800	Current Account 1 Current Asset
	DR	2171	Other Ringfenced Grants Unspent Current Liability
	CR	3140	Special Education Equipment Grant Income