

Special Class Grant Income and Expenditure Chart of Accounts Nominal Codes

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End *1	Explanation
Start-Up Grant €30,000	3920	DE Fixtures, Fittings and Equipment Grant Income	1421	Capital: Fixtures, Fittings and Equipment Additions	2173 Other Capital Ringfenced Grants/Income Unspent	Grant used to purchase fit-out, sensory space, furniture, equipment
	3921	DE ICT Grant Capital Income	1461	Capital: ICT Additions		Grant used to purchase ICT equipment
	The Initial Start-Up Grant can be recognised in code 3920, at the year-end if a portion of the grant is spent on ICT it can be transfer to 3921					
Small Scall Re-Purposing Works (up to €80,000)	3900	DE Capital Building Grant	3940	DE Capital Building Grant Expense	2173 Other Capital Ringfenced Grants/Income Unspent	Small-scale re-purposing works to facilitate the establishment of a new special class
Re-Purposing Works Above €80,000	3900	DE Capital Building Grant	3940	DE Capital Building Grant Expense	2173 Other Capital Ringfenced Grants/Income Unspent	For significant refurbishment needs
Modular Accommodation Grant	3276	Temporary Accommodation Grant	5551	Rent of Temporary Accommodation Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grant provided for installation & rent of modular accommodation where there is insufficient capacity within existing accommodation
Specialised Furniture/Equipment	3140	Special Education Equipment Grant	4919	Special Education Equipment Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grant is provided for specific items of furniture/equipment such as chairs and tables for specific pupil who have been diagnosed with serious physical or communicative disabilities

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End *1	Explanation
Assistive Technology	3140	Special Education Equipment Grant	4919	Special Education Equipment Expense	2173 Other Capital Ringfenced Grants/Income Unspent	Grant has been provided for the purchase of assistive technology equipment for a pupil with physical or communicative disabilities
Bus Escort	3294	Bus Escort Grant	4196	Bus Escort Wages Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grant used to pay the salary of the bus escort
Enhanced Capitation Grant Primary School	3010	Capitation Grant	4611	Special Class Non-Capital Expense *2	N/A Note 1	Enhanced capitation grant – board has discretion of how it is spent
Enhanced Capitation Rate Post Primary: Special Class Grant for MMLD class only	3010	Capitation Grant	4611	Special Class Non-Capital Expense *2	N/A Note 1	Special class grant – board has discretion of how it is spent

***1 Note:** With the exception of the above two Enhanced Capitation Grant's any grant unspent at the year-end must be accounted for as Unspent at the year end, see appropriate nominal code above.

***2 Note:** For mainstream schools with a special class a new nominal code was added to the chart of accounts in 25/26 to allow them to record and budget for the special class. A non-capital expense for a special class in a mainstream school refers to operational costs. These non-capital expenses might include:

- > Consumable items for class activities – e.g., ingredients for baking/cooking, seeds and gardening supplies for sensory garden activities.
- > Classroom supplies and materials – e.g., sensory tools and educational games.
- > Transportation costs – e.g., bus hire for activities such as swimming lessons or therapeutic horse riding.
- > Subscription fees – e.g., educational software, online learning platforms, or therapeutic program access.

Code 4611 is designated specifically for mainstream schools with special classes and should not be used by special schools. Special schools must allocate their expenditure to the appropriate individual expense codes.