Special Equipment Grants Received for a Specific Student

(Document last updated July 2026)

1. Introduction

The special equipment grants are a scheme of grants available to purchase educational equipment for primary and post-primary pupils who have been diagnosed with serious physical or communicative disabilities. Grant aid is provided for specific items such as chairs and tables. There is also a specific grant towards the purchase of essential assistive technology equipment for pupils with physical or communicative disabilities.

Schools must apply directly to the Department of Education for these grants.

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 is received

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

2.2 When the item is purchased

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

1 Note:
The equipment which is sanctioned is of a specialist and individualized nature and may not be suitable for other students in the school. In such circumstances it is recommended that this equipment is expensed through the Income and Expenditure Account in the year it is purchased. For example, a laptop purchased from the assistive technology grant will transfer with the student when going from Primary to Post Primary school and should be expensed through code 4919 when purchased.

2.3 Account for the unspent grant balance

The special equipment grant/assistive technology grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2171 Other Non-Capital Ringfenced Grants Unspent.

2.4 Account for grant due

In some circumstances the school must purchase the equipment and then apply for reimbursement from the department, in that circumstance any monies due to the school at the year-end should be accounted for as a grant due.

Action	DR/CR	Nominal Code	Description
Journal to record Grant Monies Due	DR	1730	Grants due Current Asset
	CR	3140	Special Education Equipment Grant Income

Action	DR/CR	Nominal Code	Description
Journal to reverse Grant Monies due when received in the subsequent year	DR	3140	Special Education Equipment Grant Income
	CR	1730	Grants due Current Asset