

## **Department of Education ICT Grant 2024/2025**

### **1. Introduction**

The Department of Education has announced the next tranche of the ICT grant for the school year 2024/2025. See [Circular 0042/2025](#) for full details.

### **2. Funding allocation for the 2024/2025 school year**

- All schools receive a lump sum of €2,000 (€1,000 in respect of fee-charging schools) per school; and
- €30.40 per student on the rolls on the 30<sup>th</sup> September 2023 in non-DEIS post-primary schools.
- €33.44 per student on the rolls on the 30<sup>th</sup> September 2023 in DEIS category post-primary schools.
- €15.20 per student on the rolls on the 30<sup>th</sup> September 2023 in fee-charging schools.

### **3. Utilisation of funds**

Each school must have a Digital Learning Plan, based on a whole school approach and taking account of its context and circumstances. This plan should be reviewed and updated at least annually. Schools can prioritise spending plans for this grant, as required.

**Equipment and Infrastructure that may be purchased under the ICT Grants Scheme is detailed in the [Circular 0042/2025](#).**

### **4. Tender procedures and record keeping**

- All purchases must be in compliance with Public Procurement Procedures. Existing ICT purchasing frameworks should be engaged with and taken advantage of as they simplify the process of purchasing ICT equipment for schools. Schools should contact the Schools Procurement Unit for further information and support as required at [www.spu.ie](http://www.spu.ie).
- A file containing evidence of the tendering and quotation procedures followed must be retained.
- All expenditure in connection with these schemes must be vouched and schools must be able to prove that expenditure was used as allowed under the scheme.

- It is necessary for schools to keep details of quotations received, invoices, receipts and any other relevant records in respect of all expenditure for a period of seven years.
- All equipment should remain the property of the school and where devices are provided to a learner, this should be governed by a loan arrangement agreed between the school and parent/guardian. This agreement should include arrangements for the return of any such equipment when no longer required by the learner. These agreements must be approved by the board.
- Where devices are loaned for use outside of the school property this must be approved by the board of management.
- For accurate accounting of ICT expenditures, it is imperative that the ICT coordinator/teacher overseeing ICT/Principal clearly indicates on the purchase order form that the expenditure is out of ICT grant. This will allow the accounts personnel to accurately allocate the ICT expenses against ICT grant/department.

## 5. Accounting for ICT Grants

The income and associated expenditure should be recorded appropriately in the school's accounts.

**A department in the accounts package should be set up for the ICT Grant, if not done so previously.**

The funds can be spent on both capital and non-capital items. Capital items are items that have an expected useful life of more than one year.

**5.1 Capital Expenditure** are for example computer devices, video cameras, speakers, interactive presentation technologies, visualisers, and equipment including mobile laptop/tablet trolleys, printers.

The nominal codes used to record the grant income and expenditure, where spent on capital items are:

|               | Nominal Code | Description                 | Type               | Category                     |
|---------------|--------------|-----------------------------|--------------------|------------------------------|
| Grant Receipt | 3921         | DE ICT Grant Capital Income | Capital & Reserves | Contribution to Fixed Assets |
| Expense       | 1461         | Capital: ICT Additions      | Fixed Assets       | Fixed Assets                 |

**5.2 Non-Capital Expenditure** are for example subscriptions to apps, licence fees for software for a year or less (note where product licences are purchased with a device these do not expire and can be included in capital expenditure).

Learning platforms – these are generally cloud based applications used to support the teaching and learning process. Some of the most popular learning platforms and tools being used by schools are Google G Suite for Education (including Google Classroom) or Microsoft Office 365/Teams, Apple, Schoology, Edmodo, Schoolwise, KhanAcademy and Zoom.

The nominal codes used to record the grant income and expenditure, where spent on non-capital items are:

|               | Nominal Code | Description                   | Type        | Category                    |
|---------------|--------------|-------------------------------|-------------|-----------------------------|
| Grant Receipt | 3230         | ICT Grant Non-Capital Income  | Income      | Department of Education     |
| Expense       | 4410         | ICT Grant Non-Capital Expense | Expenditure | Education Other Expenditure |

**5.3 Account for the unspent grant balance:** The ICT grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2165 ICT Grant Unspent.

Detailed accounting treatment is included in **Appendix A**.

## 6. Reference and Queries

This guideline is based on [Circular 0042/2025](#).

Queries in relation to the operation of this grant should be addressed to [ictpolicy@education.gov.ie](mailto:ictpolicy@education.gov.ie).

*Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.*

*Financial Support Services Unit*

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9<sup>th</sup> June 2025

## **Appendix A:**

### **Accounting for the ICT Grant**

1. When an ICT grant is received, it is recorded as a receipt to balance sheet code <3921 DE ICT Grant Capital Income>.
2. When recording expenditure made from the grant, determine whether it is capital or non-capital.
  - Capital expenses should be recorded to the balance sheet <1461 Capital: ICT Additions>
  - Non-capital expenses should be recorded to the income and expenditure account <4410 ICT Grant Non-Capital Expense>.

Always record in the detail notes what exactly is being purchased.
3. To balance the income and expenditure account do a journal to transfer the monies spent on non-capital items from capital to non-capital income E.G. €500 is spent on a subscription of a learning app.

The income or payment is recorded to <4410 ICT Grant Non-Capital Expense >. To reflect this in the income and expenditure account a matching amount of income can be moved from capital income at <3921> to non-capital at <3230>. Do this by recording a journal debit capital income and credit non-capital as follows:

| Code                                | Detail                                                    | Debit | Credit |
|-------------------------------------|-----------------------------------------------------------|-------|--------|
| <3921 DE ICT Grant Capital Income>  | Transfer income spent on .... from capital to non-capital | €500  |        |
| <3230 ICT Grant Non Capital Income> | Transfer income spent on ... from capital to non-capital  |       | €500   |

After posting the journal code <3921 DE ICT Grant Capital Income> should have reduced in value and <3230 ICT Grant Non-Capital Income> increased in value to match expenses recorded to <4410 ICT Grant Non-Capital Expense>.

(See section 4.4 of the [Sage 50 Manual](#) or section 6.4 of the [Brightbooks \(Surf Accounts\) Manual](#) for further instructions on recording journals).

4. To confirm what balance is remaining on the grant, generate a departmental report from the beginning of the year and subtract <1461 Capital: ICT additions > from the balance under <3921 DE ICT Grant Capital Income>.

5. Alternatively, record the full grant to the unspent grant code and as it is spent record a journal to transfer the matching income amount out of the unspent balance to either capital or non-capital income as appropriate.

| Code                                                                                    | Detail                                                      | Debit | Credit |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|-------|--------|
| <2165 ICT Grant Unspent>                                                                | Transfer income spent on ... from unspent balance to income | €500  |        |
| <3921 DE ICT Grant Capital Income><br><u>or</u><br><3230 ICT Grant Non-Capital Expense> | Transfer income spent on ... from unspent balance to income |       | €500   |

## **Deontas TFC na Roinne Oideachais 2024/2025**

### **1. Réamhrá**

Tá an chéad tráinse eile den deontas TFC don scoilbhliain 2024/2025 fógartha ag an Roinn Oideachais. Féach [Ciorclán 0042/2025](#) le haghaidh na sonraí iomlána.

### **2. Leithdháileadh cistithe don scoilbhliain 2024/2025**

- Faigheann gach scoil cnapshuim de €2,000 (€1,000 i leith scoileanna táille); agus
- €30.40 in aghaidh gach dalta a bhí ar na rollaí ar an 30 Meán Fómhair 2023 in iar-bhunscoileanna nach scoileanna DEIS iad.
- €33.44 in aghaidh gach dalta a bhí ar na rollaí ar an 30 Meán Fómhair 2023 in iar-bhunscoileanna sa chatagóir DEIS.
- €15.20 in aghaidh gach dalta a bhí ar na rollaí ar an 30 Meán Fómhair 2023 i scoileanna a ghearrann táillí.

### **3. Úsáid an chiste**

Caithfidh Plean Foghlama Digiteach a bheith ag gach scoil, bunaithe ar chur chuige scoile uile agus a chomhthéacs agus a chúinsí á gcur san áireamh. Ba cheart an plan seo a athbhreithniú agus a thabhairt suas chun dáta uair sa bhliain ar a laghad. Is féidir le scoileanna tosaíocht a thabhairt do phleananna caiteachais ar leith i dtaca leis an deontas seo, de réir mar is gá.

**Tá treoir maidir leis an Trealamh agus an mBonneagar is féidir a cheannach faoin Scéim Deontais TFC ar fáil i [gCiorclán 0042/2025](#).**

### **4. Nósanna Imeachta tairisceana agus coimeád taifead**

- Ní mór do gach ceannachán cloí leis na Nósanna Imeachta Soláthair Phoiblí. Ba cheart idir úsáid agus leas a bhaint as creataí ceannaithe TFC atá ann cheana toisc go ndéanann siad an próiseas ceannaithe trealaimh TFC i bhfad níos simplí do scoileanna. De réir mar is gá, ba cheart do scoileanna dul i dteagmháil leis an Aonad Soláthair do Scoileanna ag [www.spu.ie](http://www.spu.ie) chun tuilleadh eolais agus tacaíochta a fháil.

- Ní mór comhad a choinneáil mar fhianaise de na nósanna imeachta tairisceana agus na luachana a leanadh.
- Ní mór gach caiteachas a bhaineann leis na scéimeanna seo a dheimhniú agus ní mór do scoileanna a bheith in ann a chruthú gur úsáideadh an caiteachas ar shlite atá ceadaithe faoin scéim.
- Caithfidh scoileanna sonraí a choinneáil de na luachana a fuarthas, na sonraisc, na hadmhálacha agus d'aon taifid ábhartha eile a bhaineann leis an gcaiteachas ar feadh tréimhse seacht mbliana.
- Ba cheart go bhfanfadh an trealamh ar fad faoi úinéireacht na scoile agus sa chás go gcuirtear gléasanna ar fáil d'fhoghlaimeoir, ba cheart é seo a rialú trí chomhaontú iasachta a dhéanamh idir an scoil agus tuismitheoir/caomhnóir. Ba chóir go mbeadh socruithe leagtha amach sa chomhaontú seo chun trealamh a thabhairt ar ais nuair nach dteastaíonn ón bhfoghlaimeoir. Caithfidh an bord na comhaontuithe seo a cheadú.
- Sa chás go dtugtar gléasanna ar iasacht le húsáid lasmuigh den scoil, ní mór don bhord bainistíochta é seo a cheadú.
- Chun go gcoinneofaí cuntas beacht den chaiteachas TFC, tá sé ríthábhachtach go léireodh an comhordaitheoir nó an múinteoir a dhéanann maoirsiú ar TFC/an Príomhoide go soiléir ar an bhfoirm ordaithe ceannaigh gur ón deontas TFC a tháinig an caiteachas sin. Cabhróidh seo le foireann na gcuntas na costais TFC a leithdháileadh go beacht in aghaidh gach deontais/rannóige TFC.

## 5. Cuntasaíocht a dhéanamh do Dheontais TFC

Ba cheart an t-ioncam agus an caiteachas gaolmhara a thaifeadadh mar is cuí i gcuntais na scoile.

**Ba cheart roinn a shocrú sa phacáiste cuntasaíochta le haghaidh an Deontais TFC i gcás nach bhfuil a leithéid socraithe cheana.**

Is féidir an ciste a chaitheamh ar mhíreanna caipitiúla agus neamh-caipitiúla. Is ionann míreanna caipitiúla agus míreanna a meastar go bhfuil saolré úsáideach níos mó ná bliain amháin acu.

- 5.1** Is ionann **Caiteachas Caipitiúil** agus, mar shampla, gléasanna ríomhaireachta, físcheimaraí, callairí, teicneolaíocht idirghníomhach léirithe, scáileáin, agus trealamh amhail tralaithe ríomhairí glúine/ táibléid, agus printéirí.

Seo a leanas na cóid ainmniúla a úsáidtear chun an ioncam agus caiteachas deontais a thaifeadh, nuair a chaitear ar mhíreanna caipitiúla iad:

|                  | <b>Cód Ainmniúil</b> | <b>Cur síos</b>                                       | <b>Cineál</b>         | <b>Catagóir</b>                    |
|------------------|----------------------|-------------------------------------------------------|-----------------------|------------------------------------|
| Admháil Deontais | 3921                 | Ioncam Caipitiúil ó Dheontas TFC na Roinne Oideachais | Caipiteal & Cúlchistí | Ranníocaíocht le Sócmhainní Seasta |
| Costas           | 1461                 | Caipiteal: Breiseanna TFC                             | Sócmhainní Seasta     | Sócmhainní Seasta                  |

**5.2 Is ionann Caiteachas Neamh-Chaipitiúil** agus, mar shampla, síntiús le haghaidh aipeanna, táillí ceadúnais do bhogearraí ar feadh bliana nó níos lú (tabhair faoi deara nuair a cheannaítear ceadúnais táirgí le gléas ní théann siad in éag agus is féidir iad a áireamh sa chaiteachas caipitiúil). Ardáin foghlama – is feidhmchláir néalbhunaithe iad seo de ghnáth a úsáidtear chun tacú leis an bpróiseas teagaisc agus foghlama. I measc na n-ardán agus na n-uirlisí foghlama is mó a úsáidtear sna scoileanna tá Google G Suite for Education (lena n-áirítear Google Classroom) nó Microsoft Office 365/Teams, Apple, Schoology, Edmodo, Schoolwise, KhanAcademy agus Zoom.

Seo a leanas na cóid ainmniúla a úsáidtear chun an ioncam agus caiteachas deontais a thaifeadh, nuair a chaitear ar mhíreanna caipitiúla iad:

|                  | <b>Cód Ainmniúil</b> | <b>Cur síos</b>                         | <b>Cineál</b> | <b>Catagóir</b>            |
|------------------|----------------------|-----------------------------------------|---------------|----------------------------|
| Admháil Deontais | 3230                 | Ioncam Neamh-Chaipitiúil ó Dheontas TFC | Ioncam        | An Roinn Oideachais        |
| Costas           | 4410                 | Costas Neamh-Chaipitiúil ó Dheontas TFC | Caiteachas    | Caiteachas Oideachais Eile |

**5.3 Cuntasaíocht a dhéanamh d'iarmhéid deontais gan chaitheamh:** Is deontas imfhálaithe é an deontas TFC agus ní mór an t-iarmhéid nár caitheadh ag deireadh na bliana a réiteach agus cuntas a thabhairt air faoin gcód ainmniúil 2165 Deontas TFC gan Chaitheamh.

Tá cur síos ar an láimhseáil cuntasaíochta mhionsonraithe in **Aguisín A**.

## 6. Tagairt agus Ceisteanna

Tá an treoirlíne seo bunaithe ar [Chiorclán 0042/2025](#). Ba cheart ceisteanna maidir le feidhmiú an deontais seo a sheoladh chuig [ictpolicy@education.gov.ie](mailto:ictpolicy@education.gov.ie).

*Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna a luaitear sa Treoirlíne seo.*

*An tAonad um Sheirbhísí Tacaíochta Airgeadais*

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*9 Meitheamh 2025*

## **Aguisín A:**

### **Cuntasaíocht a dhéanamh do Dheontas TFC**

1. Nuair a fhaightear deontas TFC, déantar é a thaifeadadh mar admháil faoin gcód <3921 Ioncam Caipitiúil ó Dheontas TFC> sa chlár comhardaithe.
2. Agus an caiteachas ón deontas á thaifeadadh agat, cinntigh ar dtús cé acu an caiteachas caipitiúil nó neamh-caipitiúil atá i gceist.
  - Ba cheart costais chaipitiúla a thaifeadadh sa chlár comhardaithe faoin gcód <1461 Breiseanna: TFC Caipitiúil>
  - Ba cheart costais neamh-caipitiúla a thaifeadadh sa chuntas ioncaim agus caiteachais faoin gcód <4410 Costas Neamh-Chaipitiúil ó Dheontas TFC>. Déan taifead i dtólamh sna nótaí mionsonraithe ar cad go díreach atá á cheannach.
3. Chun an cuntas ioncaim agus caiteachais a chomhordú, is féidir leat leabhar cunta a dhéanamh chun an t-airgead a chaitear ar mhíreanna neamh-caipitiúla a aistriú ó ioncam caipitiúil go hioncam neamh-caipitiúil. M.sh. má chaitear €500 ar shíntiús aip foghlama. Déantar an t-ioncam nó an íocaíocht a thaifeadadh faoin gcód <4410 Costas Neamh-Chaipitiúil ó Dheontas TFC>. Chun é seo a léiriú sa chuntas ioncaim agus caiteachais, is féidir méid coibhéiseach ioncaim a aistriú ó ioncam caipitiúil ag <3921> chuig ioncam neamh-caipitiúil ag <3230>. Déan é seo trí ioncam caipitiúil dochair agus ioncam neamh-caipitiúil creidmheasa a thaifeadadh sa leabhar cunta mar seo a leanas:

| Cód                                            | Sonra                                                                              | Dochair | Creidmheas |
|------------------------------------------------|------------------------------------------------------------------------------------|---------|------------|
| <3921 Ioncam Caipitiúil ó Dheontas TFC>        | Aistriú ioncam a caitheadh ar .... ó ioncam caipitiúil go hioncam neamh-caipitiúil | €500    |            |
| <3230 Ioncam Neamh-Chaipitiúil ó Dheontas TFC> | Aistriú ioncam a caitheadh ar .... ó ioncam caipitiúil go hioncam neamh-caipitiúil |         | €500       |

Tar éis é a phostáil sa leabhar cunta, ba cheart go mbeadh laghdú tagtha ar luach chód <3921 Ioncam Caipitiúil ó Dheontas TFC> agus ba cheart go mbeadh ardú tagtha ar luach chód <3230 Ioncam Neamh-Chaipitiúil ó Dheontas TFC> agus go mbeadh na costais atá taifeadta faoin gcód <4410 Costas Neamh-Chaipitiúil ó Dheontas TFC> ag teacht lena chéile.

(Féach mír 4.4 den [Lámhleabhar Sage 50](#) nó mír 6.4 den [Lámhleabhar Brightbooks \(Surf Accounts\)](#) chun treoir bhreise a fháil maidir le leabhair chunta a thaifeadadh).

4. Chun iarmhéid an deontais atá fágtha a dhearbhu, is féidir leat tuairisc rannóige a ghiniúint ó thús na bliana agus <1461 Breiseanna: TFC Caipitiúil> a dhealú ón iarmhéid faoin gcód <3921 Ioncam Caipitiúil ó Dheontas TFC na Roinne Oideachais>.
5. De rogha air sin, d'fhéadfá an deontas iomlán a thaifeadadh faoin gcód a bhaineann le deontais gan chaitheamh agus, de réir mar a chaitear an deontas, é a thaifeadadh i leabhar cúnta chun méid an ioncaim chomhoiriúnaithe a aistriú ón iarmhéid nár caitheadh chuig an ioncam caipitiúil nó neamh-caipitiúil, de réir mar is cuí.

| Cód                                                                                                                         | Sonra                                                                              | Dochar | Creidmheas |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------|------------|
| <2165 Deontas TFC gan Chaitheamh >                                                                                          | Caitheadh ioncam aistrithe ar .... ó chaipiteal go neamh-chaipiteal                | €500   |            |
| <3921 Ioncam Caipitiúil ó Dheontas TFC na Roinne Oideachais><br><u>nó</u><br><3230 Costas Neamh-Chaipitiúil ó Dheontas TFC> | Aistriú ioncam a caitheadh ar .... ó ioncam caipitiúil go hioncam neamh-caipitiúil |        | €500       |