

Purchase of Non-Capital ICT items from ICT Grant Monies Received *(Document last updated June 2023)*

1. Introduction

The ICT grant expenditure should be aligned to the identified aims and objectives of the school's Digital Learning Plan and School Self-Evaluation processes.

The ICT grant can be invested in a range of technology which from an accounting perspective will need to be classified as either capital or non-capital items. See below for examples of capital items and non-capital items.

Capital Items

- Desktop PCs, laptops, tablets or hybrid devices
- Projectors, whiteboards, interactive screens
- Enhanced broadband and internet connectivity

[See "Accounting Treatment No.9 for Purchase of Capital ICT items from ICT Grant Monies Received".](#)

Non-Capital Items

- Cloud based tools and software applications to support learning.
- 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, Zoom, ClassDojo, and Seesaw.

2. Accounting Treatment for Non-Capital ICT

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
Grant received	DR	1800	Current Account 1 Current Asset
	CR	2165	ICT Grant Unspent Current Liability

2.2 When the item is purchased

Action	DR/CR	Nominal Code	Description
Item purchased	DR	4410	ICT Grant Non-Capital Expense Expenditure
	CR	1800	Current Account 1 Current Asset

Action	DR/CR	Nominal Code	Description
Journal to reflect ICT Non-capital grant spend	DR	2165	ICT Grant Unspent Current Liability
	CR	3230	ICT Grant Non-Capital Income

2.3 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.