

Department of Education ICT Grant 2023/2024

1. Introduction

The Department of Education has announced the next tranche of the ICT grant for the school year 2023/2024. See [Circular 0039/2024](#) for full details.

2. Funding allocation for the 2023/2024 school year

- All schools receive a lump sum of €2,000 and
- €39.73 per student on the rolls on the 30th September 2022 in mainstream primary schools
- €47.67 per special needs student on the rolls on the 30th September 2022 in special schools or special classes attached to mainstream schools.
- €43.70 per student on the rolls on the 30th September 2022 in DEIS category primary 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 [Circular 0039/2024](#).

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.
- 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.

5. Accounting for ICT Grants

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

The nominal codes used to record receipt of the ICT grant and related ICT expenditure are as follows:

Type	Nominal Code	Description
ICT Grant Receipt	3230	ICT Grant non-capital Income
ICT Expense	4410	ICT Grant non-capital expense

At year end, the accountant, in conjunction with the board, will determine what items purchased are capital in nature and will reclassify accordingly.

Similar to other ring-fenced grants, the ICT grant is also a ring-fenced grant and the unspent balance at the year-end must be reconciled and details given to external accountant for reporting in the annual accounts.

6. Reference and Queries

This guideline is based on Circular 0039/2024. Queries in relation to the operation of this grant should be addressed to ictpolicy@education.gov.ie.

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