

Releasing Unspent ICT Grant 2023/2024 to cover related ICT Expenditure 2022/2023

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1. Introduction

The Department of Education provides a grant scheme for ICT infrastructure to all schools in the free education sector.

In 2022/2023 academic year, the ICT grant was not paid to schools. In some cases, schools had incurred significant costs relating to ICT in that year. The grant was subsequently paid in 2023/2024 and where there are no plans in place to spend the grant in 2023/2024, the grant should be recorded as 2165 ICT Grant Unspent.

To take account of the above, the accounting treatment below recognises the need to release part of the ICT grant received in 2023/2024 to offset costs that have arisen in the previous year.

2. Accounting Treatment for Capital ICT

The nominal codes to be used to release part of the grant received in 2023/2024 into income to offset costs incurred in 2022/2023

2.1 When the original grant income is received in 2023/2024

Action	DR/CR	Nominal Code	Description
Grant Monies Received	DR	1800	Current Account 1 Current Asset
	CR	2165	ICT Grant Unspent Current Liability

2.2 Where the grant was used for capital expenditure in 2022/2023

Action	DR/CR	Nominal Code	Description
Reclassify PY Capital ICT Expenditure	DR	2165	ICT Grant Unspent Current Liability
	CR	3921	DE ICT Grant Capital Capital and Reserves

Action	DR/CR	Nominal Code	Description
Amortisation of ICT Grant	DR	3926	Accumulated Amortisation of ICT Capital and Reserves
	CR	3226	Amortisation of DE ICT Grants Income

2.3 Where the grant was used for non-capital expenditure in 2022/2023

Action	DR/CR	Nominal Code	Description
Non-Capital Item purchased	DR	2165	ICT Grant Unspent Current Liability
	CR	3230	ICT Grant non-Capital Income

Please note:

This is a once off treatment. Grants are usually expended in the year of receipt. If the grant is overspent, the excess is offset against other non-ringfenced funding available

If the cost incurred for ICT in 2022/2023 was not covered under the schools digital learning plan or had not been budgeted for, then no provision should be made for the ICT grant in 2023/2024