

Funding Scheme for Secure Mobile Phone Storage Solutions

1. Introduction

[Circular 0046/2025](#) outlines the funding scheme available to all recognised post-primary schools to support the implementation of measures restricting student access to personal mobile phones during the school day. Funding is available on a per capita basis, upon application, to schools that choose to adopt infrastructural solutions such as portable secure lockable pouches or phone storage boxes.

This funding is issued in support of [Circular 0045/2025](#) which sets out the requirement to implement restrictions on the use of, and access to, personal mobile phones by students during the school day including during breaks.

2. Funding and use of funding

- The per capita rate is €25 per student.
- Funding must be used for the purchase of secure mobile phone storage solutions, including, but not limited to, secure portable mobile phone pouches, locked boxes and other suitable solutions.
- As any equipment purchased with this funding is the property of the school, it is expected that schools will maximise their investment in equipment through recycling same, so where there are school leavers, in particular outgoing sixth year students, the equipment must be redistributed including to incoming first year students.

3. Application Process

- Schools are invited to apply for funding online [here](#).
- Schools applying must indicate the number of students on their rolls for which funding for storage solutions will be required, through selecting the appropriate year groups.
- Payment timing:
 - Schools applying through the form by 24 June 2025, will receive funding before the end of June.
 - Schools applying over the summer months and September will receive funding from October on.
 - Schools applying thereafter will receive funding in December 2025.

➤ **Schools that have already implemented mobile phone storage solutions:**

Schools that have already implemented such solutions may apply to replace equipment as necessary, up to a maximum of 20% of enrolment. Those schools may also apply for funding for the anticipated first year intake for September 2025.

➤ **Fee-charging schools**

The funding is aimed at post-primary schools in the Free Education Scheme. Applications from fee-charging schools will be considered on a case-by-case basis and must be accompanied by the rationale for applying for funding.

4. Management of Unused Funds

- Schools must maintain any unused monies, ring-fenced within their accounts, to fund replacement and additional equipment required, including for incoming first years in subsequent years.
- It is only when any such funding has been fully expended for this purpose, that schools may apply to the Department for funding for replacement and additional equipment.
- Schools should contact the Digital Policy for Schools Section in this regard via email at PhoneStorageFunding@education.gov.ie and must provide evidence that no funding from the original requested allocation is available, and that the funding provided was used as directed in this circular.
- As the grant is a ring-fenced the unspent balance must be reconciled at the year end and details given to external accountant for reporting in the annual accounts.

5. Recording Keeping

- Records of expenditure and supporting documentation must be retained and be available for inspection. Schools will be provided with a template to provide information on expenditure of this funding.

6. Procurement

Secure mobile phone storage solutions must be procured in accordance with public procurement requirements. To assist schools to procure an appropriate solution, obtaining value for money, ease of ordering and warranty and compliance with procurement regulations, work is in progress to establish a procurement mechanism for portable mobile phone storage pouches which will be announced by the department, but will not be in place until autumn 2025 at the earliest. Information for schools to access this mechanism will be available through the Schools Procurement Unit at www.spu.ie.

7. Recording the grant receipt and expenditure on the schools accounting system

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

A department code should be set up to enable tracking of the expenditure against the income.

The nominal codes used to record the grant income and expenditure are:

	Nominal Code	Description	Type	Category
Grant Receipt	3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves	Contribution Fixed Assets
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset

Account for the unspent grant balance: The secure mobile phone storage solutions grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code <2173 Other Capital Ringfenced Grants/Income Unspent>.

Account for grant receivable: Where funds have been expended and the grant is due to be received at the year end this should be accounted for in nominal code <1730 Grants Due>. Detailed accounting treatment is included in **Appendix A**.

8. Circulars

The information in this guideline is based on [Circular 0046/2025](#).

9. Further Information

Queries in relation to the operation of this scheme should be addressed to PhoneStorageFunding@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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19th June 2025

Appendix A:

Accounting for the secure mobile phone storage solutions grant

1. When the grant is received, it is recorded as a receipt to balance sheet code <3920 DE Fixtures, Fittings & Equipment Grant Income >.
2. When recording expenditure, it should be recorded to the balance sheet <1421 Capital: Fixtures, Fittings and Equipment Additions >.
3. To confirm what balance is remaining on the grant, generate a departmental report from the beginning of the year and subtract <1421 3920 DE Fixtures, Fittings & Equipment Grant Income > from the balance under <3920 DE ICT Grant Capital Income>.

The unspent amount can be accounted for on the balance sheet at the year-end by way of a reversing journal:

Code	Detail	Debit	Credit
<3920 DE ICT Grant Capital Income>	Balance of grant unspent at 31 August	€5,000	
<2173 Other Capital Ringfenced Grants/Income Unspent >	Balance of grant unspent at 31 August		€5,000

4. **Alternatively**, record the full grant to the unspent grant code <2173 Other Capital Ringfenced Grants/Income Unspent> and as it is spent record a journal to transfer the matching income amount out of the unspent balance.

Code	Detail	Debit	Credit
<2173 Other Capital Ringfenced Grants/Income Unspent >	Transfer income spent on mobile phone storage solutions from unspent balance to income	€1,000	
<3920 DE ICT Grant Capital Income>	Transfer income spent on mobile phone storage solutions from unspent balance to income		€1,000

5. Where funds have been expended and the grant is expected but has not yet been received

The grant amount due can be accounted for on the balance sheet at the year-end by way of a reversing journal:

Code	Detail	Debit	Credit
<1730 Grants Due>	Amount expended due to be received as a grant	€1,000	
<3920 DE ICT Grant Capital Income>	Amount expended due to be received as a grant		€1,000