

### **Purchase of Non-Capital ICT items from ICT Grant Monies Received**

*(Document last updated August 2025)*

#### **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.