

Department of Education and Youth ICT Grant 2025/2026

1. Introduction

The Department of Education and Youth has announced the next tranche of the ICT grant for the school year 2025/2026. See [Circular 0014/2026](#) for full details.

2. Funding allocation for the 2025/2026 school year

- All schools receive a lump sum of €2,000 and
- €25.17 per student enrolled on the 30th of September 2024 in mainstream primary schools.
- €30.20 per special needs student on the rolls on the 30th of September 2024 in special schools or special classes attached to mainstream schools.
- €27.69 per student on the rolls on the 30th of September 2024 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. In addition, and as part of a whole-school approach to digital learning, schools are required to have an up-to-date Acceptable Use Policy (AUP) in place.

Equipment and Infrastructure that may be purchased under the ICT Grants Scheme is detailed in [Circular 0014/2026](#).

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.

The ICT grant is 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 0014/2026](#). Queries in relation to the operation of this grant should be addressed to ictpolicy@education.gov.ie.

Financial Support Services Unit

Tel: 01-910 4020

primary@fssu.ie

26th January 2026

Deontas TFC na Roinne Oideachais agus Óige 2025/2026

1. Réamhrá

Tá an chéad tráinse eile den deontas TFC don scoilbhliain 2025/2026 fógartha ag an Roinne Oideachais agus Óige. Féach [Circular 0014/2026](#) le haghaidh na sonraí iomlána.

2. Leithdháileadh cistithe don scoilbhliain 2025/2026

- Faigheann gach scoil cnapshuim €2,000 agus
- €25.17 in aghaidh gach dalta a bhí ar na rollaí i mbunscoileanna príomhshrutha ar an 30 Meán Fómhair 2024.
- €30.20 in aghaidh gach dalta faoi riachtanais speisialta a bhí ar na rollaí ar an 30 Meán Fómhair 2024 i scoileanna speisialta nó i ranganna speisialta atá ceangailte le scoileanna príomhshrutha.
- €27.69 in aghaidh gach dalta a bhí ar na rollaí ar an 30 Meán Fómhair 2024 i mbunscoileanna sa chatagóir DEIS.

3. Úsáid an chistithe

Caithfidh Plean Foghlama Digiteach a bheith ag gach scoil, bunaithe ar chur chuige scoile uile agus a chomhthéacs agus a chúinsí á gcur san áireamh. Ba cheart an plean seo a athbhreithniú agus a thabhairt suas chun dáta uair sa bhliain ar a laghad. Is féidir le scoileanna tosaíocht a thabhairt do phleananna caiteachais ar leith i dtaca leis an deontas seo, de réir mar is gá. Ina theannta sin, agus mar chuid de chur chuige scoile uile i leith na foghlama digití, tá sé de cheangal ar scoileanna Beartas Úsáide Inghlactha cothrom le dáta a bheith i bhfeidhm acu.

Tá treoir maidir leis an Trealamh agus an mBonneagar is féidir a cheannach faoin Scéim Deontais TFC le fáil i [Circular 0014/2026](#).

4. Nósanna Imeachta tairisceana agus coimeád taifead

- Ní mór do gach ceannachán cloí leis na Nósanna Imeachta Soláthair Phoiblí. Ba cheart idir úsáid agus leas a bhaint as creataí ceannaithe TFC atá ann cheana toisc go ndéanann siad an próiseas ceannaithe trealaimh TFC i bhfad níos simplí do scoileanna. De réir mar is gá, ba cheart do scoileanna dul i dteagmháil leis an Aonad Soláthair do Scoileanna ag www.spu.ie chun tuilleadh eolais agus tacaíochta a fháil.
- Ní mór comhad a choinneáil mar fhianaise de na nósanna imeachta tairisceana agus na luachana a leanadh.

- Ní mór gach caiteachas a bhaineann leis na scéimeanna seo a dheimhniú agus ní mór do scoileanna a bheith in ann a chruthú gur úsáideadh an caiteachas ar shlite atá ceadaithe faoin scéim.
- Caithfidh scoileanna sonraí a choinneáil de na luachana a fuarthas, na sonraisc, na hadmhálacha agus d'aon taifid ábhartha eile a bhaineann leis an gcaiteachas ar feadh tréimhse seacht mbliana.
- Ba cheart go bhfanfadh an trealamh ar fad faoi úinéireacht na scoile agus sa chás go gcuirtear gléasanna ar fáil d'fhoghlaimeoir, ba cheart é seo a rialú trí chomhaontú iasachta a dhéanamh idir an scoil agus tuismitheoir/caomhnóir. Ba chóir go mbeadh socruithe leagtha amach sa chomhaontú seo chun trealamh a thabhairt ar ais nuair nach dteastaíonn ón bhfoghlaimeoir. Caithfidh an bord na comhaontuithe seo a cheadú.
- Sa chás go dtugtar gléasanna ar iasacht le húsáid lasmuigh den scoil, ní mór don bhord bainistíochta é seo a cheadú.

5. Cuntasaíocht a dhéanamh do Dheontais TFC

Ba cheart an t-ioncam agus an caiteachas gaolmhara a thaifeadadh mar is cuí i gcuntais na scoile. Seo a leanas na cóid ainmniúla a úsáidtear chun an ioncam agus caiteachas deontais a thaifeadadh, nuair a chaitear ar mhíreanna caipitiúla iad:

Cineál	Cód Ainmniúil	Cur Síos
Admháil Deontais TFC	3230	Ioncam neamh-caipitiúil ó Dheontas TFC
Costas TFC	4410	Costas neamh-caipitiúil ó Dheontas TFC

Ba cheart do na scoileanna liosta de gach caiteachas cáilitheach a chur ar fáil don chuntasóir seachtrach ionas gur féidir an caiteachas sin a aicmiú idir míreanna caipitiúla agus míreanna neamh-caipitiúla sna cuntais deireadh bliana.

Amhail deontais imfhálaithe eile, is deontas imfhálaithe é an deontas TFC freisin agus ní mór an t-iarmhéid nár caitheadh ag deireadh na bliana a réiteach agus na sonraí a thabhairt don chuntasóir seachtrach lena dtuairisciú sna cuntais bhliantúla.

6. Tagairt agus Ceisteanna

Tá an treoirlíne seo bunaithe ar [Circular 0014/2026](#). Ba cheart ceisteanna maidir le feidhmiú an deontais seo a sheoladh chuig ictpolicy@education.gov.ie.

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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26 Eanáir 2026