

BrightBooks for C&C Schools

Quick Reference Guide

Accounting for Non-Teaching Pay (NTP) Grant due at 31 August 2024

Introduction:

Due to the delay in the issue of the 3rd instalment of the non-teaching pay (NTP) grant to schools until after the 31st of August this most likely resulted in a shortfall in non-teaching pay grant income for the year ended 31st August 2024.

If that is the case the shortfall should be shown as a grant due at the year end.

There is also no need to provide for grant received in advance at 31st August 2024.



Step 1

Review the general ledger activity

For the year 01st September 2023 to 31st August 2024, review the general ledger activity including the department heading for the following codes to ensure that all relevant transactions are posted to the NTP department:

3030 Non-Teacher Pay Grant

5010 Caretaker Wages Expense

5110 Cleaners Wages Expense

6010 Clerical Officers/Secretarial Wages Expense

7500 Pensioners Payroll Expense

Please note non Department sanctioned overtime is not paid out of the NTP grant.

General Ledger Account Activity									
Test school						Date Range: 1st Sep 2022 To 31st Aug 2023			
Code	Date	Doc.No.	Type	Details	Department	Debit	Credit	Balance	
						Totals:	-	-	-



Step 2

Opening balance adjustments

Ensure that any Non-teaching pay grants in advance or unspent that are still on the balance sheet from 31 August 2023 are moved to income. If this has not already been done post a journal as shown below,

Journal posting:

Date 31/08/2024

Code	Description	Note	Debit	Credit	DEP
2150	Grants Received in Advance	Transfer grant in advance at 31/08/2023 from balance sheet to income	€xxx		NTP
3030	Non-Teacher Pay Grant			€xxx	NTP

Code	Description	Note	Debit	Credit	DEP
2168	Non Teachers Pay Budget Grant Unspent	Transfer grant unspent at 31/08/2023 from balance sheet to income	€xxx		NTP
3030	Non-Teacher Pay Grant			€xxx	NTP



Step 3

NTP income and expenditure account and year end adjustments

To calculate the amount of grant due generate an income and expenditure report for the NTP department

Income & Expenditure Back

PERIOD FROM

Sep-2023 v

PERIOD TO

Aug-2024 v

DEP

NTP

Date Range	1st Sep 2023 To 31st Aug 2024	
Code	Description	Current Period
		€
Income and Expenditure Account		
Income		
Income Department Grants		
3030	Non Teachers Pay Budget	260,600.00
		€260,600.00
	TOTAL Income	€260,600.00
Expenditure		
Expenditure Repairs, Maintenance and Establishment		
5010	Caretaker(s): Wages	81,651.00
5110	Cleaners' Wages	99,870.00
		€181,521.00
Expenditure Administration		
6010	Secretarial: Wages	98,721.00
		€98,721.00
Expenditure Financial		
7500	Pensioners Payroll	3,760.00
		€3,760.00
	TOTAL Expenditure	€284,002.00
	NET SURPLUS/DEFICIT	-€23,402.00

The report here is showing a deficit of €23,402.

Therefore of the grant received in September 2024 €23,402 needs to be shown as due at the year end:

Journal posting:

Date 31/08/2024

Code	Description	Note	Debit	Credit	DEP
1730	Grants due	Non -teaching pay grant due at 31/08/2024	€ xxx e.g. 23,402		NTP
3030	Non-Teacher Pay Grant			€ xxx e.g. 23,402	NTP

This journal can be reversed at the 1st September 2024.

Journal posting:

Date 01/09/2024

Code	Description	Note	Debit	Credit	DEP
1730	Grants due	Non -teaching pay grant due at 31/08/2024		€ xxx e.g. 23,402	NTP
3030	Non-Teacher Pay Grant		€ xxx e.g. 23,402		NTP