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.





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





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 |

**FSSU** **Tel:** 01 269 0677 **Email:** info@fssu.ie