Non-Teaching Pay Grant - Third Instalment for 2026, Received after 31st of August 2026

1. Introduction

Some schools may not have received the third instalment of the Non-Teaching Pay Grant until after the 31st of August. This will have implications for the 31st of August 2026 year-end accounts.

2. Implications for the year-end account:

i. The amount of expenditure in excess of the Non-Teaching Pay Grant in the 2025/26 school year should be provided as a grant due at the 31st of August 2026.

The journal posting would be to debit code <1730 Grants Due> and credit code <3030 Non-Teachers Pay Budget>.

The template for manual reports available here can be used to calculate the amount to be included as a grant due.

GRANT	Balance Unspent B/fwd		Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent		Note*	Comment
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT		
Non-Teacher Pay Grant	2168		3030	163,256.00								
					NTPG - Caretakers salaries	5010	64,850.00					
					NTPG - Clerical officers salaries	6010	72,562.00					
					NTPG - Cleaners salaries	5110	52,386.00					
					NTPG - Pensioners salaries	7500	6,235.00					
					NTPG - Balance			-32777	2168	-32777	Grant received Exceeded	

ii. The Non-Teachers Pay Grant should be excluded from the calculations of the grant received in advance for 2026/27. See further guidance on accounting for grants received in advance here.

3. Queries and Further Information

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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