



**To: The Management Authorities of Recognised Primary Schools and
Chief Executives of Education and Training Boards (ETBs)**

Revision of Capitation Grant Rates for recognised Primary Schools in 2019

1. Introduction

The purpose of this circular is to set out the revised per-capita rates applicable to capitation grant funding allocated to recognised Primary schools with effect from 1st September 2019.

This circular replaces Circular 0028/2016.

2. Purpose of Capitation Grant

Capitation funding is intended to contribute to the day to day running costs of schools and consequently should be used to meet the cost of items such as heating, lighting, cleaning, insurance and general upkeep in schools. It should also be noted that a proportion of the grant is intended to be used by schools to assist with the purchase of teaching materials and resources.

Capitation funding provided for general running costs and ancillary funding provided for caretaking and secretarial services may be regarded as a common grant from which the Board of Management can allocate according to its own priorities. Please see Circular 0040/2009 for more information which is available at <https://www.education.ie/en/Circulars-and-Forms/Active-Circulars/?q=40/2009&t=id&f=&l=en>

The Ancillary Services grant is intended to cater for the cost of secretarial and caretaking services. Details regarding the ancillary services grant are outlined in a separate circular which is published on the Department's website.

3. Capitation Grant Rates

3.1. Standard Capitation Rates

The standard rate of grant for 2019/2020 school year is €179 per mainstream pupil with effect from 1st September 2019.

3.2. Enhanced Capitation Rates – Special Schools and Special classes attached to mainstream schools

Enhanced capitation rates are payable in respect of pupils attending special schools and special classes attached to mainstream schools to assist with the extra costs associated with the running costs of classrooms with a small number of pupils operating specialist provision. These rates depend on the particular level of need involved. The rates quoted are inclusive of the mainstream rate.

Revised grant rates are available at Appendix A.

4. Method of calculation of capitation grant

The overall capitation grant is paid based on the current school years September enrolments and is paid in two instalments, January and June of each year.

Note: The grant paid to small schools is based on a minimum enrolment of 60 mainstream pupils.

4.1. First Instalment - January

The first instalment is based on 70% of the previous school years enrolments.



4.2. Second Instalment - September

The second instalment in June is calculated using the current school years enrolments in order to determine the overall grant entitlement for the year. This is then reduced by the value of the first instalment paid in January.

4.3. Arrangements for 2019

The first instalment of the grant paid in 2019 was based on 70% of the enrolments in September 2017 and the standard per-capita rate of €170 per mainstream pupil. The second instalment due for payment in June 2019 will be based on the revised per-capita rate of €179 per mainstream pupil payable with effect from 1st September 2019.

Please refer to Appendix B for examples demonstrating the calculation of the Capitation Grant payments referred to above.

5. Circulation and Queries.

Please ensure that this Circular is brought to the attention of the Board of Management and the Parents Association (if any).

Queries from schools in relation to this Circular should be addressed to Schools Division Financial at sdfinfo@education.gov.ie.

Tom Deegan
Principal Officer
Schools Division Financial

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Appendix A

2019/2020 School Year Rates

Category	01/09/2019	01/09/2019
	Under 12 years €	12 years & over €
a) Mainstream Rate	179	179
b) National Schools maintained by OPW	71.60	71.60
b) Scoileanna Lan Ghaeilge	202	202
Enhanced rates for Special Schools and approved special classes attached to mainstream schools		
Visual Impairment	828	828
Hearing Impairment	828	828
Profoundly Deaf	849	849
Mild General Learning Disability(Mainstream School)	445	659
Mild General Learning Disability (Special school)	553	828
Moderate General Learning Disability	828	828
Severe/ Profound General Learning Disability	849	849
Specific Learning Disability (Mainstream School)	445	659
Specific Learning Disability (Special school)	553	828
Emotional Disturbance	828	828
Severe Emotional Disturbance	849	849
Physical Disability	828	828
Autism/Autistic Spectrum Disorders (ASD)	849	849
Specific Speech and Language Disorder	828	828
Multiple Disabilities	849	849
Traveller Children	249	249
Out of Control	849	849
ASD Early Intervention	849	849

The rates quoted above are inclusive of the mainstream rate

Note: Enhanced capitation rates are payable in respect of pupils attending special schools and special classes attached to mainstream schools to assist with the extra costs associated with the running costs of classrooms with a small number of pupils operating specialist provision.



Appendix B – Examples of method of calculation of capitation grant payments for 2019 and 2020.

1. Example 1 – Calculation of capitation grants for 2019.

The January 2019 instalment was based on 70% of pupil enrolment of 30/09/17.

The June 2019 instalment is based on pupil enrolment of 30/09/18 less payment received in January instalment

1.1	Capitation Rates for 2019	
(i)	Rates per mainstream pupil with effect from 1/1/19	€170.00
(ii)	Rates per mainstream pupil with effect from 1/9/19	€179.00
1.2	January 2019 Instalment	
(iii)	Mainstream pupil enrolment at 30/9/17	120
(iv)	Rate per mainstream pupil	€170
(v)	(€170 x 120 mainstream pupils) X 70%	€14,280.00
(vi)	Total payable in January 2019 instalment	€14,280.00
1.3	June 2019 instalment	
(vii)	Mainstream pupil enrolment at 30/9/18	130
(viii)	Rate per mainstream pupil from 1/1/19-31/8/19 (8 months)	€170
(ix)	Rate per mainstream pupil from 1/9/19 - 31/12/19 (4 months)	€179
(x)	(€170 x 130 mainstream pupils) for 8 months	€14,733.33
(xi)	€179 x 130 mainstream pupils) for 4 months	€7,756.67
(xii)	Overall Annual capitation payable in 2019	€22,490.00
(xiii)	less January instalment at (vi) above	€14,280.00
(xiv)	Total payable in June 2019 instalment	€8,210.00

2. Example 2 – Calculation of capitation grants for 2020

The January 2020 instalment is based on 70% of pupil enrolment of 30/09/18.

The June 2020 instalment is based on pupil enrolment of 30/09/19 less payment received in January instalment.

2.1	Capitation Rates for 2020	
(i)	Rates per mainstream pupil with effect from 1/9/19	€179.00
2.2	January 2020 Instalment	
(ii)	Mainstream pupil enrolment at 30/9/18	120
(iii)	Rate per mainstream pupil	€179
(iv)	(€179 x 120 mainstream pupils) X 70%	€15,036.00
(v)	Total payable in January 2020 instalment	€15,036.00
2.3	June 2020 instalment	
(vi)	Mainstream pupil enrolment at 30/9/19	130
(vii)	Rate per mainstream pupil from 1/1/19-31/12/19	€179
(viii)	€179 x 130 mainstream pupils	€23,270.00
(ix)	Overall Annual capitation payable in 2019	€23,270.00
(x)	less January instalment at (v) above	€15,036.00
(xi)	Total payable in June 2020 instalment	€8,234.00