An Roinn Oideachais
agus Óige
Department of
Education and Youth

Circular Number: 0040/2025

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 the 2025/26 school year

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 01 September 2025.

This circular replaces Circular 0056/2024.

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.

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.

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. The regulations now in force for employing secretaries, as a result of the Fórsa/WRC agreement, can be found in Circular 0036/2022.

Grant funding should be used for the purpose for which it is provided in accordance with DPER Circular 13/2014.

3. Capitation Grant Rates

3.1. Standard Capitation Rates

The standard rate of grant for the 2025/2026 school year is €224 per mainstream pupil with effect from 01 September 2025.

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

In addition to the increase in Standard Capitation, the enhanced rates of capitation will also increase with effect from 1 September 2025.
Enhanced capitation rates are payable in respect of Traveller pupils and 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.

3.3. Public Private Partnership (PPP) Schools

The PPP private partner is required to deliver and maintain a range of services including cleaning and building maintenance for 25 years post construction. The capitation funding provided to these schools is reduced by 25%.

4. Method of Calculation of Capitation Grant

The overall capitation grant is paid based on the current school year's 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 year's enrolments.

4.2. Second Instalment – June

The second instalment in June is calculated using the current school year's 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 2025/26

The first instalment of the grant paid in January 2025 was based on 70% of the enrolments in September 2023 and the standard per-capita rate of €200 per mainstream pupil. The second instalment due for payment in June 2025 will be based on the September 2024 enrolments at the revised per-capita rate of €224 per mainstream pupil payable with effect from 1 September 2025. The same arrangements have been applied in respect of enhanced capitation.

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 unit at sdfinfo@education.gov.ie.

Shirley Kearney
Principal Officer
Schools Division Financial Unit

24 June 2025

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Appendix A
2025/2026 School Rates

Category	1/9/2025	1/9/2025
	Under 12 years €	**12 years & over €**
a) Mainstream Rate	224	224
b) National Schools maintained by OPW	89.60	89.60
c) Scoileanna Lan Ghaeilge	249	249
***Enhanced Rates of Capitation**		
Visual Impairment	1075	1075
Hearing Impairment	1075	1075
Profoundly Deaf	1104	1104
Mild General Learning Disability (Mainstream School)	573	852
Mild General Learning Disability (Special school)	713	1075
Moderate General Learning Disability	1075	1075
Severe/ Profound General Learning Disability	1104	1104
Specific Learning Disability (Mainstream School)	573	852
Specific Learning Disability (Special school)	713	1075
Emotional Disturbance	1075	1075
Severe Emotional Disturbance	1104	1104
Physical Disability	1075	1075
Autism/Autistic Spectrum Disorders (ASD)	1104	1104
Specific Speech and Language Disorder	1075	1075
Multiple Disabilities	1104	1104
Traveller Children	316	316
ASD Early Intervention	1104	1104

*The enhanced rates of capitation are inclusive of the mainstream rate.

Appendix B

Examples of method of calculation of capitation grant payments for 2025/26

1. Example 1 – Calculation of capitation grants for 2025

The January 2025 instalment was based on 70% of pupil enrolment as at 30/09/2023. The June 2025 instalment is based on pupil enrolment as at 30/09/2024 less payment received in the January instalment.

1.1	**Capitation Rates for 2025**	
(i)	Rate per mainstream pupil with effect from 01/01/2025	€200.00
(ii)	Rate per mainstream pupil with effect from 01/09/2025	€224.00
1.2	**January 2025 Instalment**	
(iii)	Mainstream pupil enrolment as at 30/09/2023	120
(iv)	Rate per mainstream pupil from 1/1/25 – 31/08/25 (8 months)	€200
(v)	(€200 x 120 mainstream pupils) x 70%	€16,800
(vi)	**Total payable in January 2025 instalment**	**€16,800**
1.3	**June 2025 Instalment**	
(vii)	Mainstream pupil enrolment as at 30/09/2024	140
(viii)	Rate per mainstream pupil from 01/01/25 – 31/08/25 (8 months)	€200
(ix)	Rate per mainstream pupil from 01/09/25 – 31/12/25 (4 months)	€224
(x)	(€200 x 140 mainstream pupils) for 8 months	€18,666.67
(xi)	(€224 x 140 mainstream pupils) for 4 months	€10,453.33
(xii)	Overall annual capitation payable for 2025	€29,120.00
(xiii)	Less January 2025 instalment at (vi) above	-€16,800.00
(xiv)	**Total payable in June 2025 instalment**	**€12,320.00**

2. Example 2 – Calculation of capitation grants for 2026

The January 2026 instalment is based on 70% of pupil enrolment as at 30/09/2024. The June 2026 instalment is based on pupil enrolment as at 30/09/2025 less payment received in the January instalment.

2.1	**Capitation Rates for 2026**	
(i)	Rate per mainstream pupils with effect from 01/09/25	€224
2.2	**January 2026 Instalment**	
(ii)	Mainstream pupil enrolment as at 30/09/24	140
(iii)	Rate per mainstream pupil	€224
(iv)	(€224 x 140 mainstream pupils) x 70%	€21,952
(v)	**Total payable in January 2026 instalment**	**€21,952**
2.3	**June 2026 instalment**	
(vi)	Mainstream pupils enrolment as at 30/09/25	150
(vii)	Rate per mainstream pupil from 01/01/26 – 31/12/26	€224
(viii)	€224 x 150 mainstream pupils	€33,600
(ix)	Overall annual capitation payable in 2026	€33,600
(x)	Less January instalment at (v) above	€21,952
(xi)	**Total payable in June 2026 instalment**	**€11,648**

An Roinn Oideachais
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Uimhir an Chiorcláin: 0040/2025

Chuig: Údaráis Bhainistíochta na mBunscoileanna Aitheanta agus Príomhfheidhmeannaigh na mBord Oideachais agus Oiliúna (BOOanna)

Athbhreithniú ar Rátaí Deontais Caipitíochta do Bhunscoileanna Aitheanta sa Scoilbhliain 2025/26

1. Réamhrá

Is é cuspóir an chiorcláin seo na rátaí per-capita athbhreithnithe a leagan amach a bhaineann le maoiniú deontais caipitíochta a leithdháilfear ar bhunscoileanna aitheanta le héifeacht ón 01 Meán Fómhair 2025.

Tagann an ciorclán seo in áit Chiorclán 0056/2024.

2. Cuspóir an Deontais Caipitíochta

Tá sé i gceist go rannchuideodh maoiniú caipitíochta le costais reáchtála scoileanna ó lá go lá agus dá réir sin ba chóir é a úsáid chun íoc as costais amhail teas, soilsiú, glanadh, árachas agus gnáthchúrsaí cothabhála i scoileanna.

Féadtar féachaint ar mhaoiniú caipitíochta arna sholáthar le haghaidh costas reatha ginearálta agus maoiniú coimhdeach a chuirtear ar fáil do sheirbhísí airíochais agus rúnaíochta mar dheontas coiteann a bhféadfaidh an Bord Bainistíochta é a leithdháileadh de réir a thosaíochtaí féin. Féach Ciorclán 0040/2009 le haghaidh tuilleadh eolais.

Tá sé i gceist go mbainfí úsáid as an deontas Seirbhísí Coimhdeacha chun freastal ar chostas seirbhísí rúnaíochta agus airíochais. Tá na mionsonraí maidir leis an deontas seirbhísí coimhdeacha leagtha amach i gciorclán ar leith a fhoilsítear ar shuíomh gréasáin na Roinne. Tá na rialacháin atá i bhfeidhm anois maidir le rúnaithe a fhostú, mar thoradh ar chomhaontú Fórsa /WRC, le fáil i gCiorclán 0036/2022.

Ba chóir maoiniú deontais a úsáid chun na críche dá gcuirtear ar fáil é i gcomhréir le Ciorclán 13/2014 ó RCPA.

3. Rátaí Deontais Caipitíochta

3.1. Rátaí Caipitíochta Caighdeánacha

Is é ráta caighdeánach an deontais don scoilbhliain 2025/2026 ná €224 do gach dalta príomhshrutha le héifeacht ón 1 Meán Fómhair 2025.

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3.2. Rátaí Caipitíochta Feabhsaithe – Scoileanna Speisialta agus Ranganna Speisialta atá nasctha le scoileanna príomhshrutha

Chomh maith leis an méadú ar Chaipitíocht Chaighdeánach, tiocfaidh méadú ar na rátaí caipitíochta feabhsaithe le héifeacht ón 1 Meán Fómhair 2025.

Tá rátaí caipitíochta feabhsaithe iníoctha i leith daltaí de chuid an lucht siúil agus daltaí atá ag freastal ar scoileanna speisialta agus ar ranganna speisialta atá nasctha le scoileanna príomhshrutha chun cúnamh a thabhairt maidir leis na costais bhreise a bhaineann le costais reatha seomraí ranga ina bhfuil líon beag daltaí, agus soláthar speisialaithe á fheidhmiú. Braitheann na rátaí seo ar an leibhéal riachtanais ar leith atá i gceist. Tá an ráta príomhshrutha san áireamh sna rátaí atá luaite.

Tá na rátaí deontais athbhreithnithe ar fáil in Aguisín A.

3.3. Scoileanna i gComhpháirtíocht Phríobháideach Phoiblí (CPP)

Éilítear ar an gcomhpháirtí príobháideach CPP raon seirbhísí a sholáthar agus cothabháil a dhéanamh orthu lena n-áirítear glantachán agus cothabháil foirgneamh ar feadh tréimhse 25 bliain i ndiaidh na tógála. Laghdaítear an maoiniú caipitíochta a chuirtear ar fáil do na scoileanna sin faoi 25%.

4. Modh chun an Deontas Caipitíochta a Ríomh

Íoctar an deontas caipitíochta foriomlán bunaithe ar rolluithe mhí Mheán Fómhair sa scoilbhliain reatha agus íoctar é ina dhá thráthchuid, i mí Eanáir agus i mí an Mheithimh gach bliain.

Nóta: Tá an deontas a íoctar le scoileanna beaga bunaithe ar íosrollú de 60 dalta príomhshrutha.

4.1. An Chéad Tráthchuid – Eanáir

Tá an chéad tráthchuid bunaithe ar 70% de rolluithe na scoilbhliana roimhe sin.

4.2. An Dara Tráthchuid – Meitheamh

Déantar an dara tráthchuid i mí an Mheithimh a ríomh ag baint úsáid as rolluithe na scoilbhliana reatha chun teidlíocht fhoriomlán an deontais don bhliain a shocrú. Laghdaítear é sin de réir luach na chéad tráthchoda a íocadh i mí Eanáir.

4.3. Socruithe don scoilbhliain 2025/26

Bhí an chéad tráthchuid den deontas a íocadh i mí Eanáir 2025 bunaithe ar 70% de na rolluithe i mí Mheán Fómhair 2023 agus an gnáthráta per-capita de €200 in aghaidh an dalta príomhshrutha. Beidh an dara tráthchuid atá le híoc i mí an Mheithimh bunaithe ar na rolluithe i mí Mheán Fómhair 2024 ag an ráta per-capita athbhreithnithe de €224 in aghaidh gach dalta príomhshrutha iníoctha le héifeacht ón 1 Meán Fómhair 2025. Tá na socruithe céanna curtha i bhfeidhm maidir le caipitíocht fheabhsaithe.

Féach Aguisín B le do thoil le haghaidh samplaí a thaispeánann ríomh na n-íocaíochtaí Deontas Caipitíochta dá dtagraítear thuas.

5. Scaipeadh agus Ceisteanna

Cinntigh le do thoil go dtarraingítear aird an bhoird bainistíochta agus chumann na dtuismitheoirí (más ann dóibh) ar an gCiorclán seo.

Ba chóir go seolfaí fiosruithe ó scoileanna maidir leis an gCiorclán seo a sheoladh chuig Aonad Airgeadais Rannóg na Scoileanna ag sdfinfo@education.gov.ie.

Shirley Kearney
Príomhoifigeach
Aonad Airgeadais Rannóg na Scoileanna

24 Meitheamh 2025

Aguisín A

Rátaí Scoile 2025/2026

Catagóir	01/09/2025	01/09/2025
	Faoi bhun 12 bhliain d'aois €	**12 bhliain d'aois agus os a chionn €**
a) Ráta Príomhshrutha	224	224
b) Scoileanna Náisiúnta arna gcothabháil ag OOP	89.60	89.60
c) Scoileanna Lán-Ghaeilge	249	249
*** Rátaí Caipitíochta Feabhsaithe**		
Lagú Radhairc	1075	1075
Lagú Éisteachta	1075	1075
Bodhar Amach is Amach	1104	1104
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	573	852
Míchumas Foghlama Ginearálta Éadrom (Scoil Speisialta)	713	1075
Míchumas Foghlama Ginearálta Measartha	1075	1075
Míchumas Foghlama Ginearálta Dian / Trom	1104	1104
Sain-mhíchumas Foghlama (Scoil Phríomhshrutha)	573	852
Sain-mhíchumas Foghlama (Scoil Speisialta)	713	1075
Suaitheadh Mothúchánach	1075	1075
Suaitheadh Mothúchánach Trom	1104	1104
Míchumas Fisiciúil	1075	1075
Uathachas/Neamhoird ar Speictream an Uathachais (NSU)	1104	1104
Sain-Neamhord Urlabhra agus Teanga	1075	1075
Míchumais Iomadúla	1104	1104
Leanaí an Lucht Siúil	316	316
Luath-Idirghabháil NSU	1104	1104

* Tá an ráta príomhshrutha san áireamh sna rátaí caipitíochta feabhsaithe.

Aguisín B

Samplaí den mhodh chun íocaíochtaí deontais chaipitíochta do 2025/26 a ríomh

1. Sampla 1 – Deontais chaipitíochta do 2025 a ríomh.

Bhí tráthchuid Eanáir 2025 bunaithe ar 70% de rollú na ndaltaí amhail an 30/09/2023. Tá tráthchuid Mheitheamh 2025 bunaithe ar rollú daltaí amhail an 30/09/2024 lúide an íocaíocht a fuarthas i dtráthchuid Eanáir.

1.1	**Rátaí Caipitíochta do 2025**	
(i)	Ráta in aghaidh an dalta príomhshrutha le héifeacht ón 01/01/2025	€200.00
(ii)	Ráta in aghaidh an dalta príomhshrutha le héifeacht ón 01/09/2025	€224.00
1.2	**Tráthchuid Eanáir 2025**	
(iii)	Rollú daltaí príomhshrutha amhail an 30/09/2023	120
(iv)	Ráta in aghaidh an dalta príomhshrutha ón 1/1/25 – 31/08/25 (8 mí)	€200
(v)	(€200 x 120 dalta príomhshrutha) x 70%	€16,800
vi)	**Iomlán iníoctha i dtráthchuid Eanáir 2025**	**€16,800**
1.3	**Tráthchuid Mheitheamh 2025**	
(vii)	Rollú daltaí príomhshrutha amhail an 30/09/2024	140
(viii)	Ráta in aghaidh an dalta príomhshrutha ón 01/01/25 – 31/08/25 (8 mí)	€200
(ix)	Ráta in aghaidh an dalta príomhshrutha ón 01/09/25 – 31/12/25 (4 mhí)	€224
(x)	(€200 x 140 dalta príomhshrutha) ar feadh 8 mí	€18,666.67
(xi)	(€224 x 140 dalta príomhshrutha) ar feadh 4 mhí	€10,453.33
(xii)	Caipitíocht bhliantúil iomlán iníoctha do 2025	€29,120.00
(xiii)	Lúide tráthchuid Eanáir 2025 ag (vi) thuas	-€16,800.00
(xiv)	**Iomlán iníoctha i dtráthchuid Mheitheamh 2025**	**€12,320.00**

2. Sampla 2 – Deontais chaipitíochta do 2025 a ríomh

Tá tráthchuid Eanáir 2026 bunaithe ar 70% de rollú daltaí amhail an 30/09/2024. Tá tráthchuid Mheitheamh 2026 bunaithe ar rollú daltaí amhail an 30/09/2025 lúide an íocaíocht a fuarthas i dtráthchuid Eanáir.

2.1	**Rátaí Caipitíochta do 2026**	
(i)	Ráta in aghaidh an dalta príomhshrutha le héifeacht ó 01/09/2025	€224
2.2	**Tráthchuid Eanáir 2026**	
(ii)	Rollú daltaí príomhshrutha amhail an 30/09/2024	140
(iii)	Ráta in aghaidh an dalta príomhshrutha	€224
(iv)	(€224 x 140 dalta príomhshrutha) x 70%	€21,952
(v)	**Iomlán iníoctha i dtráthchuid Eanáir 2026**	**€21,952**
2.3	**Tráthchuid Mheitheamh 2026**	
vi)	Rollú daltaí príomhshrutha amhail an 30/09/2025	150
(vii)	Ráta in aghaidh an dalta príomhshrutha ón 01/01/2026 – 31/12/2026	€224
(viii)	€224 x 150 dalta príomhshrutha	€33,600
(ix)	Caipitíocht bhliantúil iomlán iníoctha do 2026	€33,600
(x)	Lúide tráthchuid Eanáir ag (v) thuas	€21,952
(xi)	**Iomlán iníoctha i dtráthchuid Mheitheamh 2026**	**€11,648**