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

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**