

Financial Guideline P18 - 2019-2020

Primary School Capitation Rates

1. Introduction

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.

2. Capitation Grant Rates

- **Standard Capitation Rates**

The standard rate of grant for 2020/2021 school year is €183 per mainstream pupil with effect from 1st September 2020.

- **Enhanced Capitation Rates**

In addition to the increase in Standard Capitation, the enhanced rates of capitation will also increase with effect from 1st September 2020.

Revised grant rates are available at Appendix A below.

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. The grant paid to small schools is based on a minimum enrolment of 60 mainstream pupils. The first January instalment is based on 70% of the previous school years enrolments. The second June instalment 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.

The first instalment of the grant paid in 2020 was based on 70% of the enrolments in September 2018 and the standard per-capita rate of €179 per mainstream pupil. The second instalment due for payment in June 2020 will be based on the revised per-capita rate of €183 per mainstream pupil payable. The same arrangements have been applied in respect of enhanced capitation. Please refer to Appendix B below. These calculations will assist with preparation of the annual budget for the school.

If you need any further information please email primary@fssu.ie
or phone (01) 910 4020

Financial Support Services Unit

June 2020

Appendix A

2020/2021 School
Year Rates

Category	01/09/2020	01/09/2020
	Under 12 years €	12 years & over €
a) Mainstream Rate	183	183
b) National Schools maintained by OPW	73.20	73.20
c) Scoileanna Lan Ghaeilge	206	206
Enhanced rates of Capitation		
Visual Impairment	881	881
Hearing Impairment	881	881
Profoundly Deaf	903	903
Mild General Learning Disability(Mainstream School)	469	699
Mild General Learning Disability (Special school)	585	881
Moderate General Learning Disability	881	881
Severe/ Profound General Learning Disability	903	903
Specific Learning Disability (Mainstream School)	469	699
Specific Learning Disability (Special school)	585	881
Emotional Disturbance	881	881
Severe Emotional Disturbance	903	903
Physical Disability	881	881
Autism/Autistic Spectrum Disorders (ASD)	903	903
Specific Speech and Language Disorder	881	881
Multiple Disabilities	903	903
Traveller Children	258	258
Out of Control	903	903
ASD Early Intervention	903	903

The rates quoted above are inclusive of the mainstream rate

Appendix B

Examples of method of calculation of capitation grant payments for 2020 and 2021.

1. Example 1 – Calculation of capitation grants for 2020.

The January 2020 instalment was 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

1.1	Capitation Rates for 2020	
(i)	Rates per mainstream pupil with effect from 1/1/20	€179.00
(ii)	Rates per mainstream pupil with effect from 1/9/20	€183.00
1.2	January 2020 Instalment	
(iii)	Mainstream pupil enrolment at 30/9/18	120
(iv)	Rate per mainstream pupil	€179
(v)	(€179 x 120 mainstream pupils) X 70%	€15,036.00
(vi)	Total payable in January 2020 instalment	€15,036.00
1.3	June 2020 instalment	
(vii)	Mainstream pupil enrolment at 30/9/19	130
(viii)	Rate per mainstream pupil from 1/1/20-31/8/20 (8 months)	€179
(ix)	Rate per mainstream pupil from 1/9/20 - 31/12/20 (4 months)	€183
(x)	(€179 x 130 mainstream pupils) for 8 months	€15,513.33
(xi)	(€183 x 130 mainstream pupils) for 4 months	€7,930.00
(xii)	Overall Annual capitation payable in 2020	€23,443.33
(xiii)	less January instalment at (vi) above	€15,036.00
(xiv)	Total payable in June 2020 instalment	€8,407.33

2. Example 2 – Calculation of capitation grants for 2021

The January 2021 instalment is based on 70% of pupil enrolment of 30/09/19.
The June 2021 instalment is based on pupil enrolment of 30/09/20 less payment received in January instalment.

2.1	Capitation Rates for 2021	
(i)	Rates per mainstream pupil with effect from 1/9/20	€183.00
2.2	January 2021 Instalment	
(ii)	Mainstream pupil enrolment at 30/9/19	120
(iii)	Rate per mainstream pupil	€183
(iv)	(€183 x 120 mainstream pupils) X 70%	€15,372.00
(v)	Total payable in January 2021 instalment	€15,372.00
2.3	June 2021 instalment	
(vi)	Mainstream pupil enrolment at 30/9/20	130
(vii)	Rate per mainstream pupil from 1/1/21-31/12/21	€183
(viii)	€183 x 130 mainstream pupils	€23,790.00
(ix)	Overall Annual capitation payable in 2021	€23,790.00
(x)	less January instalment at (v) above	€15,372.00
(xi)	Total payable in June 2021 instalment	€8,418.00

Treoirline Airgeadais - P18 2019/2020

Rátaí Caipitíochta Bunscoile

1. Réamhrá

Is é atá i gceist le maoiniú caipitíochta ná cúnamh a thabhairt i leith gnáthchostas reáchtála agus laethúla scoileanna agus dá réir sin ba chóir é a úsáid chun foc as na costais ar rudaí cosúil le teas, solas, glanadh, árachas agus gnáthchúrsaí cothabhála i scoileanna. Chomh maith leis sin, ba chóir a thabhairt faoi deara go bhfuil sé i gceist go mbainfeadh scoileanna úsáid as cuid den deontas chun cuidiú le hábhair agus acmhainní teagaisc a cheannach.

2. Rátaí Deontais Caipitíochta

- **Rátaí Caipitíochta Caighdeánach**

Is é ráta caighdeánach an deontais do scoilbhliain 2020/2021 €183 do gach dalta príomhshrutha le héifeacht ón 1ú Meán Fómhair 2020.

- **Rátaí Feabhsaithe Caipitíochta**

Chomh maith leis an méadú sa Chaipitíocht Chaighdeánach, méadóidh na rátaí feabhsaithe caipitíochta le héifeacht ón 1ú Meán Fómhair 2020

Tá na rátaí deontais athbhreithnithe ar fáil in Aguisín A thíos.

Íoctar an deontas caipitíochta foriomlan bunaithe ar rolluithe reatha na scoilbhlianta Mean Fómhair. Íoctar é i ndá thráthchuid, i mí Eanáir agus mí Meitheamh gach bliain.

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

Bhí an chéad thráthchuid den deontas a íocadh i mí Eanáir bunaithe ar 70% de na rolluithe na bliana roimhe sin.

Beidh an dara thráthchuid atá le híoc i mí an Mheithimh bunaithe ar rolluithe reatha na Scoilbhlianta d'fhonn an teidlíocht deontais don bhliain a ríomh Laghdaítear é seo ansin de réir luach na chéad thráthchoda a íocadh i mí Eanáir.

Bhí an chéad thráthchuid den deontas a íocadh in 2020 bunaithe ar 70% de na rolluithe i mí Mheán Fómhair 2018 agus an ráta caighdeánach per capita de €179 do gach dalta príomhshrutha. Beidh an dara thráthchuid atá le híoc i mí an Mheithimh 2020 bunaithe ar an ráta per capita athbhreithnithe de €183 do gach dalta príomhshrutha iníoctha le héifeacht ón 1ú Meán Fómhair 2020. Cuireadh na socruithe céanna i bhfeidhm i dtaca leis an gcaipitíocht fheabhsaithe.

Féach Aguisín B thíos. Cabhróidh an Tábla seo le buiséad bliantiúil don scoil a chomhlíonadh.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie nó cuir glao ar (01) 9104020

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Meitheamh 2020

Aguisín A

Rátaí Scoilbhliain 2020/2021

Catagóir	01/09/2020	01/09/2020
	Faoi bhun 12 bhliain d'aois €	12 bhliain d'aois & os a cionn €
a) Ráta Príomhshrutha	183	183
b) Scoileanna Náisiúnta atá á gcoinneáil ag an OPW	73.20	73.20
c) Scoileanna Lán-Ghaeilge	206	206
Rátaí feabhsaithe Caipitíochta		
Lagú Radhairc	881	881
Lagú Éisteachta	881	881
Bodhar Amach is Amach	903	903
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	469	699
Míchumas Foghlama Ginearálta Éadrom (Scoil Speisialta)	585	881
Míchumas Foghlama Ginearálta Meánach	881	881
Míchumas Foghlama Ginearálta Trom	903	903
Míchumas Foghlama ar Leith (Scoil Phríomhshrutha)	469	699
Míchumas Foghlama ar Leith (Scoil Speisialta)	585	881
Suaithheadh Mothúchánach	881	881
Suaithheadh Mothúchánach Trom	903	903
Míchumas Coirp	881	881
Uathachas/Neamhoird de chuid Speictream an Uathachais (ASD)	903	903
Neamhord ar Leith Urlabhra agus Teanga	881	881
Míchumais Iomadúla	903	903
Leanaí ar baill den Lucht Siúil iad	258	258
Imithe ó Smacht	903	903
Idirghabháil Luath ASD	903	903

Tá an ráta príomhshrutha san áireamh sna rátaí atá luaite thuas.

Aguisín B – Samplaí den mhodh le híocaíochtaí deontais chaipitíochta a ríomh do 2020 agus 2021.

1. Sampla 1 – Deontais chaipitíochta a ríomh do 2020.

Bhí an chéad tráthchuid den deontas a íocadh i mí Eanáir 2020 bunaithe ar 70% de rollú na ndaltaí den 30/09/18.

Tá an tráthchuid i mí an Mheithimh 2020 bunaithe ar rollú na ndaltaí den 30/09/19 lúide an íocaíocht a fuarthas i dtráthchuid mhí Eanáir.

1.1	Rátaí Caipitíochta do 2020	
(i)	Rátaí do gach dalta príomhshrutha le héifeacht ón 1/1/20	€179.00
(ii)	Rátaí do gach dalta príomhshrutha le héifeacht ón 1/9/20	€183.00
1.2	Tráthchuid Mhí Eanáir 2020	
(iii)	Rollú na ndaltaí príomhshrutha ar an 30/9/18	120
(iv)	Ráta do gach dalta príomhshrutha	€179
(v)	(€179 x 120 dalta príomhshrutha) X 70%	€15,036.00
(vi)	Iomlán le híoc i dtráthchuid mhí Eanáir 2020	€15,036.00
1.3	Tráthchuid Mhí an Mheithimh 2020	
(vii)	Rollú na ndaltaí príomhshrutha ar an 30/9/19	130
(viii)	Ráta do gach dalta príomhshrutha ón 1/1/20-31/8/20 (8 mí)	€179
(ix)	Ráta do gach dalta príomhshrutha ón 1/9/20 - 31/12/20 (4 mhí)	€183
(x)	(€179 x 130 dalta príomhshrutha) ar feadh 8 mí	€15,513.33
(xi)	(€183 x 130 dalta príomhshrutha) ar feadh 4 mhí	€7,930.00
(xii)	Caipitíocht bhliantúil fhoriomlán le híoc in 2020	€23,443.33
(xiii)	Iúide tráthchuid mhí Eanáir ag (vi) thuas	€15,036.00
(xiv)	Iomlán le híoc i mí an Mheithimh 2020	€8,407.33

2. Sampla 2 – Deontais chaipitíochta a ríomh do 2021

Tá tráthchuid mhí Eanáir 2021 bunaithe ar 70% de rollú na ndaltaí den 30/09/19.

Tá tráthchuid mhí an Mheithimh 2021 bunaithe ar rollú na ndaltaí den 30/09/20 lúide an íocaíocht a fuarthas i dtráthchuid mhí Eanáir.

2.1	Rátaí Caipitíochta do 2021	
(i)	Rátaí do gach dalta príomhshrutha le héifeacht ón 1/9/20	€183.00
2.2	Tráthchuid Mhí Eanáir 2021	
(ii)	Rollú na ndaltaí príomhshrutha ar an 30/9/19	120
(iii)	Ráta do gach dalta príomhshrutha	€183
(iv)	(€183 x 120 dalta príomhshrutha) X 70%	€15,372.00
(v)	Iomlán le híoc i dtráthchuid mhí Eanáir 2021	€15,372.00
2.3	Tráthchuid Mhí an Mheithimh 2021	
(vi)	Rollú na ndaltaí príomhshrutha ar an 30/9/20	130
(vii)	Ráta do gach dalta príomhshrutha ón 1/1/21-31/12/21	€183
(viii)	€183 x 130 dalta príomhshrutha	€23,790.00
(ix)	Caipitíocht bhliantúil fhoriomlán le híoc in 2021	€23,790.00
(x)	Iúide tráthchuid mhí Eanáir ag (v) thuas	€15,372.00
(xi)	Iomlán le híoc i mí an Mheithimh 2021	€8,418.00