Capitation Grant Payments to Recognised Primary Schools in the Free Education Scheme - 2026/27

1. Introduction

The Department of Education and Youth issued Information note SDF 02/2026 in June 2026 which outlined the revised payment arrangements for the Capitation Grant to primary schools in June 2026 and for the 2026/27 school year.

2. June 2026 Payment

The June 2026 payment was based on the 2025/26 school's enrolment to determine the total annual grant entitlement **less** payments already made in December 2025 and January 2026.

Circular 0040/2025 outlines the Capitation Grant rates for the 2025/26 school year.

3. Arrangements for 2026/27

As part of Budget 2026 the following changes will be made to the primary Capitation Grant, for the 2026/27 school year:

- Increase of €50 on the mainstream rate from €224 to €274.
- Special schools will receive the same rates of Capitation for young people aged 12 and over, as for their peers in mainstream post-primary schools.
- Special schools with fewer than 60 pupils will receive Capitation for a minimum of 60 pupils.
- An increase of €20 in Capitation rates for Urban Band One DEIS primary schools and DEIS Plus primary schools to €294.

In the 2026/27 school year, the grant will be paid in **three** instalments. Details of each instalment are outlined below:

Instalment 1: The first instalment of Capitation Grant funding for 2026/27 will be paid to schools in September 2026:

- The amount to be paid in this instalment is equal to 4 months of the €50 increase in the rate, which is the difference between the old rate (€224) and the new rate (€274). This works out at €16.67 per pupil enrolled for the 2025/26 school year.

- For DEIS Urban Band one and DEIS Plus primary schools, this instalment also includes four months of the €20 increase. This amounts to €6.67 per pupil enrolled for 2025/26 school year.
- For special schools, this instalment also includes four months of the rate for students over 12 years of age, at the same rate as their peers in mainstream post-primary schools, which is €44 based on students enrolled for 2025/2026 school year.

Instalment 2: The second instalment will be paid in January 2027 based on students enrolled for 2025/26.

Instalment 3: The third instalment will be a balancing payment for the full 2026/27 school year and will be paid in June 2027. This balancing payment will be amended to account for the discontinued practice of including a payment for the following school year.

An updated circular outlining the Capitation Grant rates and payment arrangements for the 2026/27 school year will be issued during term 1.

4. 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.

5. References

This financial guideline is based on **Department of Education and Youth** **Information note SDF 02/2026**.

6. Queries and Further Information

Queries in relation to the circular should be addressed to Schools Division Financial section at sdfinfo@education.gov.ie.

Financial Support Services Unit
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22nd September 2026

Íocaíochtaí Deontais Caipitíochta do Bhunscoileanna Aitheanta sa Scéim Oideachais Saor in Aisce - 2026/27

1. **Réamhrá**
   D'eisigh an Roinn Oideachais agus Óige nóta Faisnéise SDF 02/2026 i mí an Mheithimh 2026 inar leagadh amach na socruithe íocaíochta athbhreithnithe don Deontas Caipitíochta do bhunscoileanna i mí an Mheithimh 2026 agus don scoilbhliain 2026/27.

2. **Íocaíocht - Meitheamh 2026**
   Bhí íocaíocht mhí an Mheithimh 2026 bunaithe ar líon na ndaltaí ar rolla na scoile in 2025/26 leis an teidlíocht iomlán bhliantúil deontais **lúide** íocaíochtaí a rinneadh cheana féin i mí na Nollag 2025 agus in Eanáir 2026 a chinneadh.
   Leagtar amach i gCiorclán 0040/2025 na rátaí Deontais Caipitíochta don scoilbhliain 2025/26.

3. **Socruithe do 2026/27**
   Mar chuid de Bhuiséad 2026, déanfar na hathruithe seo a leanas ar an Deontas Caipitíochta do bhunscoileanna don scoilbhliain 2026/27:

- Méadú €50 ar an ráta príomhshrutha ó €224 go €274.
- Gheobhaidh scoileanna speisialta na rátaí céanna Caipitíochta do dhaoine óga atá 12 bhliain d'aois agus os a chionn, agus a íoctar i leith a bpiaraí i scoileanna iar-bhunscoile príomhshrutha.
- Gheobhaidh scoileanna speisialta a bhfuil níos lú ná 60 dalta iontu Caipitíocht i gcás 60 dalta ar a laghad.
- Méadú €20 ar rátaí Caipitíochta do bhunscoileanna atá i mBanda Uirbeach a hAon de DEIS agus do bhunscoileanna DEIS Plus go €294.

Sa scoilbhliain 2026/27, íocfar an deontas i **dtrí** thráthchuid. Tá sonraí gach tráthchuid leagtha amach thíos:

Tráthchuid 1: Íocfar an chéad tráthchuid de mhaoiniú an Deontais Caipitíochta do 2026/27 le scoileanna i Meán Fómhair 2026:

- Is ionann an méid atá le híoc sa tráthchuid sin agus 4 mhí den mhéadú €50 ar an ráta, arb ionann é agus an difríocht idir an seanráta (€224) agus an ráta nua (€274). Is ionann sin agus €16.67 in aghaidh gach dalta atá cláraithe don scoilbhliain 2025/26.
- I gcás bunscoileanna DEIS, Banda Uirbeach a hAon, agus DEIS Plus, áirítear ceithre mhí den mhéadú €20 sa tráthchuid seo freisin. Is ionann seo agus €6.67 in aghaidh gach dalta atá cláraithe don scoilbhliain 2025/26.
- I gcás scoileanna speisialta, áirítear sa tráthchuid seo freisin ceithre mhí den ráta do dhaltaí os cionn 12 bhliain d'aois, ag an ráta céanna lena bpiaraí i scoileanna iar-bhunscoile príomhshrutha, arb ionann é agus €44 bunaithe ar dhaltaí atá cláraithe don scoilbhliain 2025/2026.

Tráthchuid 2: Íocfar an dara tráthchuid i mí Eanáir 2027 bunaithe ar líon na ndaltaí atá cláraithe do 2025/26.

Tráthchuid 3: Beidh an tríú tráthchuid ina híocaíocht chothromaíochta don scoilbhliain iomlán 2026/27 agus íocfar í i mí an Mheithimh 2027. Leasófar an íocaíocht chothromaíochta seo le cuntas a thabhairt sa chleachtas atá scortha maidir le híocaíocht a chur san áireamh don scoilbhliain dár gcionn.

Eiseofar ciorclán nuashonraithe ina leagtar amach rátaí agus socruithe íocaíochta an Deontais Caipitíochta don scoilbhliain 2026/27 i gcaitheamh théarma 1.

4. Cuspóir an Deontais Caipitíochta

Is é is aidhm leis an maoiniú caipitíochta ná rannchuidiú le costais reatha na scoile ó lá go lá agus, dá bhrí sin, ba cheart é a úsáid le costais a sheasamh, amhail téamh, soilsiú, glanadh, árachas agus cothabháil ghinearálta na scoile.

5. Tagairtí

Tá an treoirlíne airgeadais seo bunaithe ar **nóta faisnéise na Roinne Oideachais agus Óige SDF 02/2026**.

6. Fiosrúcháin agus Tuilleadh Eolais

Ba chóir ceisteanna maidir leis an gciorclán a sheoladh chuig Rannóg Airgeadais an Rannáin Scoileanna ag sdfinfo@education.gov.ie.

An tAonad um Sheirbhísí Tacaíochta Airgeadais
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22 Meán Fómhair 2026