



## **NCSE SET Allocation Review Guidelines 2026 (Primary & Post-Primary)**

### **Request for a Review of Special Education Teaching Allocation where a unique or unanticipated circumstance has had a substantial impact on a school**

- The Department of Education and Youth Circular 64/2024 outlines the operation/application and deployment of Special Education Teacher resources for Primary and Post-Primary Schools. Circulars 0011/2026 (Primary) & 0012/2026 (Post-Primary) outline The Special Education Teacher (SET) Allocation for the 2026/27 school year.
- Schools' educational profiles were updated by the Department of Education and Youth in line with these circulars in March 2026 and each school will have received confirmation of their SET allocation for the school year 2026/27.
- A review process is in place, where unique circumstances may present in a school which could require a review. The unique or unanticipated circumstances must be demonstrated to have had a substantial impact on the school, to the extent that the school is clearly unable to meet the needs of the full cohort of children/young people, even when all existing resources have been fully and effectively managed and deployed. The school should clearly evidence that the overall level of special education teaching allocation in the school does not have the capacity to meet this additional need.
- SET Allocation Reviews will be conducted by the NCSE, between April and June 2026.
- The decision of the SET Allocation Review is the final stage in the process.

### **Unique or Unanticipated Circumstance(s) which has had a substantial impact on a school**

The profiling of schools by the Department of Education and Youth now occurs annually therefore resulting in a model which is more responsive to changes in a school's profile. The Department of Education and Youth is cognisant that it is possible for unique circumstances to present in a school which could require a review. In such circumstances, the school may apply for a SET Allocation Review through the NCSE School Portal.

The overall responsibility for the provision of education for all children and young people, including those with special educational needs lies with the Board of Management. Boards of Management and Principals are charged with specific duties in legislation. The Board must ensure that special education teaching resources are used for their intended purpose, to support children and young people with special educational needs in their school. The

Principal of the school must ensure that the Board is informed annually of the allocation of SET resources.

Before applying for a review, schools must be in a position to demonstrate that they are deploying their allocation in accordance with the 2024 Guidelines for [Primary Schools/ Post Primary Schools](#) on supporting children/young people with Special Educational Needs in Mainstream Classes.

Schools must ensure that they have adjusted the way in which they deploy their special education teaching resources as necessary, to also provide for newly enrolled children/young people who have special educational needs. In accordance with the Guidelines for Primary and Post-Primary Schools, the school must ensure that support is provided for all children/young people who are most in need of support. Schools must have identified and already sought any relevant training and support available from the National Council for Special Education (NCSE) and/or National Educational Psychological Service (NEPS) or ETBI School Psychological Service, where relevant.

### **School Review on the Grounds of Unique or Unanticipated Circumstances**

A review of the Special Education Teaching Allocation for the school will be considered on receipt of a completed application form from a school Principal via the school portal by the NCSE.

The review will involve detailed consideration of the school's Special Education Teaching Allocation. It will also review the evidence provided, that the SET Allocation has been deployed in accordance with Circular [64/2024](#) and the 2024 Guidelines for Primary and Post Primary Schools - Supporting Children/Young People with Special Educational Needs in Mainstream Classes.

In requesting a review, the school agrees to participate in a review of the school's deployment of its full Special Education Teaching Allocation.

The NCSE, in conducting a review, will seek access to evidence of the prevalence of Special Educational Needs within the school.

This evidence will include:

- Support plans for children/young people with identified needs
- Information on the deployment of teachers and timetables
- Additional information as required

### **Managing Allocated Resources**

- The SET Guidelines 2024 detail how Primary and Post- Primary schools should utilise their Special Education Teaching resources to support the meaningful inclusion of all children/young people in their learning and the life of the school community. The Guidelines are provided in the context of Circulars 0011/26 (Primary) & 0012/26 (Post-Primary).

The Guidelines encourage schools to ensure they deploy their resources appropriately to meet the needs of all children/young people in their school who require additional teaching support. It is critical that all schools deploy the additional Special Education Teaching Allocation effectively to meet the needs of those identified in the School Provision Plan for children/young people with Special Educational Needs. The inappropriate deployment of the Special Education Teaching hours allocated to a school for purposes other than intended, deprives children/young people with Special Educational Needs of direct access to these resources.

### **Evidence to Support a Review**

In conducting the review of a school's capacity to meet identified needs from its existing allocation, the NCSE may seek information or evidence relating to the following:

- Evidence that all resources which have been allocated to the school under its Special Education Teaching Allocation are being used appropriately to support children/young people with Special Educational Needs as set out in DE Circulars 64/2024 and 0011/2026 (Primary) & 0012/2026 (Post-Primary).
- Evidence of how the school has responded to the unique circumstances that have arisen and how it has prioritised those children/young people who have the greatest level of need in line with the Continuum of Support.

The NCSE will review whether the unique circumstances arising in the school are beyond that of which could have been anticipated by the school profile.

**The following are examples of unique or unanticipated circumstances which have significantly impacted a school's profile, and which may be considered as grounds for review.**

## Examples of Unique Circumstances – Primary and Post Primary Schools

- Very significant and immediate changes to the local population have occurred in a short space of time. For example, an increase in housing developments/social housing in the surrounding school area. Therefore, potentially resulting in an increased number of children/young people with special educational needs enrolling in a school. The school should clearly evidence that the overall level of Special Education Teaching Allocation in this school does not have the capacity to meet this additional need.
- Developing schools who have a significant increase to enrolment based on the previous year's enrolment. The school should clearly evidence that the overall level of Special Education Teaching Allocation in this school does not have capacity to meet this additional need.
- Significant trauma at local level that has had a significant impact on a school community and the educational needs of a wide number of children/young people and families in the school. The school should clearly evidence that the overall level of Special Education Teaching Allocation in this school does not have the capacity to meet this additional need.
- **(Primary)** A significant increase in the intake or population of children (junior infants to 2nd class) at primary level who have the greatest level of need in line with the Continuum of Support. Evidence will be required to confirm the level of need and/or that these children are accessing services or on waiting lists for services. The school should clearly evidence that the overall level of Special Education Teaching Allocation in this school does not have the capacity to meet this additional need.
- **(Primary)** - Senior Schools (3<sup>rd</sup>Class)  
A significant increase in the intake or population of children (who have entered 3<sup>rd</sup> class) those **who have transferred to the Senior feeder school** who have the greatest level of need in line with the Continuum of Support. Evidence will be required to confirm the level of need and/or that these children are accessing services or on waiting lists for services. The school should clearly evidence that the

overall level of Special Education Teaching Allocation in this school does not have the capacity to meet this additional need.

- **(Post- Primary)** A significant increase in the intake or population of young people in first year at post primary level who have the greatest level of need in line with the Continuum of Support. Evidence will be required to confirm the level of need and/or that these young people are accessing services or on waiting lists for services. The school should clearly evidence that the overall level of Special Education Teaching Allocation in this school does not have the capacity to meet this additional need.

**The following circumstances are not considered grounds for a review:**

- Application requests based solely on comparisons with allocations made to other local schools.
- Schools where there has been a significant fall in enrolments.
- A separate department process is in place to support schools with large IPAS/Ukrainian student enrolments.
- Requests based on the provision of support for individual children from within the total allocation.
- It is expected that there will be some changes to enrolments during the period that the profile stays in place and that some new children/young people with special education needs will enrol in the school over this time. It is envisaged that this would not be considered as grounds for a review.
- It is also expected that there will be some children/young people from within the current enrolment who may have newly identified needs. It is envisaged that this would not be considered as grounds for a review.

For the most part, where there are children/young people moving within the school system, it is anticipated that the number of new children/young people with emerging or additional needs arriving to a school will be broadly balanced by leavers.

## **Process for Review**

Schools seeking a **SET Allocation Review** must complete the application form which is available to download on the NCSE website and submit their request through the NCSE school portal.

**Applications for the 2026 SET Review Process can only be submitted through the NCSE school portal from the 13<sup>th</sup> of April to the 1<sup>st</sup> May 2026.**

During the SET Application Review process (April – June) a dedicated email account will be in operation. School Principals who may have questions or need assistance/clarification on SET Reviews can email [setqueries@ncse.ie](mailto:setqueries@ncse.ie)

An internal NCSE review panel will consider the application ensuring that the school has outlined clearly the unique circumstances and has clearly evidenced that the overall level of special education teaching allocation in the school does not have capacity to meet this additional identified need/unique circumstance(s).

The outcomes on foot of a SET Review application are:

1. No significant evidence of unique circumstance(s) in application form - review will not progress
2. Where it is evident in the application form that there may be a unique circumstance(s) in a school, the application will then progress to a full review of the schools SET Allocation

Full SET Reviews will take the form of:

**Desktop Reviews** – (Schools with enrolment of less than 200 children/young people)

**Schools will be requested to upload documentation through the NCSE Portal to be examined by the SET Review Team**

**In School Reviews** (Schools with enrolment of more than 200 children/young people)

***Schools will be requested to have further documentation printed and available to be viewed onsite by the SET Review Team***

**If a school progresses to a Full SET Review-** they must ensure that the timetables for Special Education Teachers/Class/Subject teachers will be provided when requested to assist with the review. Schools should ensure that coded copies of student support plans for all

children/young people at school support plus level are available when requested as part of the review. It should be clear that these support plans have been reviewed and monitored on a regular basis.

The NCSE is committed to a timely response to a school's request for review.

### **SET Review Outcome**

Following the review, the SET reviewers will provide their findings to the NCSE Senior SET Review panel. The panel will consider this information and any other supporting/relevant information from the NCSE/Department of Education and Youth when making their final decision.

The panel outcomes will be as follows:

1. No change to SET Allocation
2. No change to SET Allocation - Support from NCSE Advisor is required or Teacher Professional Learning is required
3. A recommendation to the Department of Education and Youth for an increase to SET Allocation

The Department of Education and Youth will ultimately determine the quantum of the increase and approve the recommendation from the NCSE Panel as appropriate. Once the Department of Education and Youth communicate their decision back to the NCSE Panel, the NCSE will communicate this back to the school.

**The Decision of the Review Panel will be final.**

**NCSE SET Review Team**

**March 2026**