



**This document has been withdrawn as it is out of date.**

# **Funding allocation pack: 2017 to 2018 academic year**

**A guide for mainstream academies opening between 1 April 2017 and 31 August 2017**

**April 2017**

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## Introduction

This operational guide helps you understand how the Education and Skills Funding Agency (ESFA) has calculated your 2017 to 2018 academic year funding. It updates last year's guidance, setting out the small number of changes to academy funding we have introduced this year. We have developed the guide in consultation with a sample of academies and free schools to make sure it better meets your needs.

The guide supports your general annual grant (GAG) statement. It sets out the funding you will receive, how we have calculated it, the factors that have been applied and the source of the data we use. You will notice small changes to some of the tables, but we have kept these to a minimum to allow headline year-on-year comparisons.

## How to use the guide

We have produced the guide in a format that allows you to easily access the specific parts that interest you, or areas where you require more detailed information.

The '[What's new?](#)' section shows the changes to academy funding in the 2017 to 2018 academic year at a glance, and where the change is reflected in your GAG statement. The subsequent chapters take you through an example funding statement table by table, explaining each line in turn.

We recognise that GAG funding makes up only part of the overall funding for your academy. We have added a section to the end of the guide listing the main [non-GAG revenue and capital funding lines](#). It includes links to information about how and when these are paid.

## Who is the guide for?

This guide is for mainstream academies that open between 1 April 2017 and 31 August 2017, including those with designated special units and resourced provision. Separate guidance is available for [special and alternative provision academies](#) that open between 1 April 2017 and 31 August 2017.

## Further information

In response to feedback from academies we have developed a [glossary of academy funding terms](#).

In addition to this guide you can access [on-line presentations and slide sets](#) about academy funding in the 2017 to 2018 academic year.

## What's new in the 2017 to 2018 academic year?

The changes to funding in 2017 to 2018 are summarised below and you can find more information on the technical aspects of these in subsequent chapters.

Further policy information on the [schools funding arrangements for 2017 to 2018](#) is also available. This includes the operational guidance on schools revenue funding and the factors that local authorities can use in their funding formula. We have also published [high needs funding arrangements for 2017 to 2018](#).

## Changes to the funding formula and your GAG statement

There is a small number of changes to the funding methodology for 2017 to 2018 which are set out below. Note that this does not include any local changes made by the local authority in discussion with the schools forum.

What's new?	What does this mean?	How will this be reflected in my GAG statement?
Removal of education services grant (ESG) general rate.	You will no longer receive ESG funding.	The ESG table has been removed from the GAG statement.
Change to the ESG protection thresholds.	The ESG tapered protection continues but we have updated the thresholds to reflect the ESG rates received by academies in the previous two academic years.	The ESG protection is set out in Table C.
Applying a national weighting to the secondary low attainment figures	We will apply a national weighting to scale back the proportion of year 7 pupils identified as low prior attainment, to a level commensurate with the number of pupils identified as low prior attainment in years 8 to 11 under the previous key stage 2 tests.  Further information is set out in annex 3 of the <a href="#">schools revenue funding 2017 to 2018 operational guide</a>	There is no change to Table A. The national weighting of 48.019237% has been applied to the year 7 pupils included in the calculation of the secondary low prior attainment weighting displayed in Table A.

What's new?	What does this mean?	How will this be reflected in my GAG statement?
<p>New Income Deprivation Affecting Children Index (IDACI) bands.</p>	<p>We have updated the IDACI banding methodology to return the IDACI bands to a roughly similar size (in terms of the proportion of pupils in each band) as in 2015 to 2016. Further information is set out in annex 2 of the <a href="#">schools revenue funding 2017 to 2018 operational guide</a>.</p>	<p>This will be reflected in the IDACI calculation in Table A.</p>
<p>Removal of the post-16 funding factor.</p>	<p>Local authorities can no longer allocate funding through this factor. To help schools adjust to this change, the funding will be protected through the minimum funding guarantee (MFG).</p>	<p>Table A will no longer include funding for existing sixth form commitments. This funding will no longer be excluded from the MFG calculation in Table B.</p>

## The GAG statement explained

The following sections of this guide walk you through the GAG statement for the 2017 to 2018 academic year. Please note that the figures in the sample Tables A to G **are intended as an illustration only**. They are drawn from a number of different cases to show you as many of the calculation workings as possible, and together they do not represent a single real-life academy.

### Summary statement

The first page of your GAG statement is a summary statement of the tables that make up your GAG. The information used to populate the summary table comes from each of the tables in your pack. Section 2 (high needs allocation) will only be populated if your academy has a designated special unit. Section 3 (16-19 allocation) will only be populated if your academy has a sixth form.

### Academic year 2017 to 2018 summary table

 Education Funding Agency	<b>Academic year 2017 to 2018 General Annual Grant statement</b>	
Name	Provider name	
LA name	LA name	
LAESTAB	LAEstabnumber	
UPIN	UPIN	
UKPRN	UKPRN	
URN	URN	
Opening date	01 May 2017	
Days open	Number of days open in academic year 2017 to 2018	
<b>1. Breakdown of academic year 2017 to 2018 school allocation</b>		
School budget share (excl. rates)	£0.00	See Table A
of which, notional SEN funding	£0.00	See Table A
funding previously de-delegated	£0.00	See Table A
Minimum funding guarantee	£0.00	See Table B
ESG protection	£0.00	See Table C
Post-opening grant (start-up grant)	£0.00	See Table D
<b>Total school allocation</b>	<b>£0.00</b>	

<b>2. Breakdown of academic year 2017 to 2018 high needs allocation</b>		
Pre-16 high needs place funding	£0.00	See Table E
Post-16 high needs place funding	£0.00	See Table F
<b>Total high needs allocation</b>	<b>£0.00</b>	(Excludes any top-up funding from LA)
<b>3. Breakdown of 16-19 allocation</b>		
Programme funding - formula	£0.00	Pro rata months
Formula protection funding	£0.00	
Student financial support funding	£0.00	
Total 16-19 allocation including student financial support funding	£0.00	
<b>Total allocation (1+2+3)</b>	<b>£0.00</b>	
Information on funding lines that are in addition to GAG will be provided separately (pupil premium, for example)		

## Sixth form funding

We wrote to schools and academies with sixth forms about [16 to 19 funding for the academic year 2017 to 2018](#) in December 2016. In this letter we set out the 16 to 19 funding formula, funding rates and the allocations timeline.

The summary table will present an extract from your 16 to 19 allocation statement (which we upload to document exchange separately) as shown in section 3 of the sample table above.

Further information about [16 to 19 funding allocations](#) including [post-16 funding allocations support documents](#) is also available.

## Table A - school budget share

Table A sets out how we calculate your school budget share (SBS). Your local authority agrees funding factors and rates in consultation with its schools forum and supplies these to ESFA using the local authority pro forma tool. We apply these to your academy pupil numbers.

Pupil numbers are derived either from your autumn 2016 validated school census return or your agreed estimate of pupil numbers for the 2017 to 2018 academic year, depending on the terms of your funding agreement. However, where the local authority notifies us of variations in school census numbers (through their authority proforma tool, for planned growth or infrastructure changes) then these will be used to calculate your allocation. [Table G](#) gives further information about the pupil numbers we use in the calculation of your allocation.

We do not include pupils in designated special units in the SBS as they are funded on the number of agreed places. [Table E](#) shows place funding for pre-16 high needs pupils and [Table F](#) shows funding for post-16 high needs pupils.

## Table A - structure description

**Factor:** this column shows the names of the factors through which the local authority can allocate funding. There are two mandatory factors that all local authorities must use in their funding formula: basic entitlement (AWPU) and deprivation.

Factors are labelled as either pupil-led or non-pupil-led. Pupil-led factors are driven by pupil numbers or pupil characteristics. At least 80% of a local authority's schools block funding must flow through pupil-led factors. This may not be the case for every individual school, however.

Non-pupil-led factors could include lump sum, split site funding, private finance initiative (PFI) and exceptional circumstances. The exceptional circumstances lines will only show on your statement if your local authority has ESFA agreement that it can apply exceptional factors and these are applicable to your academy.

**Description:** this column gives you more information about the basis for the calculation.

**Full year funding amount:** this is the amount the local authority has calculated for the 2017 to 2018 financial year.

**Part year funding amount:** this is a proportioned amount based on the full 2017 to 2018 financial year amount calculated by the local authority. It is based on the number of days between the date the academy opened and the end of the academic year on 31 August 2018. The heading will be adapted according to the opening date

of the academy. For academies opening on or before the 1 September 2017, this will be equivalent to the full year funding amount.

**Total pupil-led factors:** this is the total of all the pupil-led factors for which your academy is eligible.

**Total other factors:** this is the total for your non-pupil-led factors, for example lump sum, split site funding, PFI and exceptional circumstances, if applicable.

**Total school budget share:** this is the sum of your pupil-led factors and non-pupil-led factors.

**Percentage included in notional SEN:** local authorities will have identified a notional special educational needs (SEN) budget in each school budget share. This is called notional because it is not a ring-fenced budget and academies can make their own decisions about how much to spend on SEN support given the needs of their pupils.

When planning their budgets, academies should take into account that they must meet the costs of additional support for pupils with SEN up to £6,000 from their school budget share (including the notional SEN funding).

The total notional SEN budget is made up of a proportion of various factors included in your school budget share, depending on the local formula. The factors included and the proportion attributed to your notional SEN budget allocation is decided locally.

**Funding previously de-delegated:** Funding for services is delegated by local authorities to schools through the funding formula. Maintained schools collectively may then pass back, or de-delegate, funding to the local authority for certain services to be provided centrally, with the approval of the schools forum. A list of those services for which funding can be de-delegated can be found in the [schools revenue funding 2017 to 2018 operational guide](#).

In order to give the local authority time to plan services, some de-delegated funds are retained by local authorities after maintained schools convert to academy status. In these cases, new academies do not receive the de-delegated funds until an agreed point later in the year.

Academies that opened on 1 April 2017 receive all of the previously de-delegated funds from April to August 2017. They will continue to do so in their 2017 to 2018 academic year and subsequent allocations.

Academies that open after 1 April 2017 and before 1 September 2017 will not receive any previously de-delegated funding in the 2016 to 2017 academic year. They will, though, receive all of the previously de-delegated funds in their 2017 to 2018 academic year allocation. For these academies, local authorities should

continue to provide services for which funding is de-delegated until September 2017, if they are asked to do so. If the local authority is unable to provide the requested service then they could, alternatively, pay the funding directly to the academy.

## Sample Table A – school budget share

The example includes explanations to help you understand your own Table A.

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
<b>1. Basic entitlement age weighted pupil unit (AWPU)</b>	Primary (including reception)	£1,272,390.16	£1,272,390.16	<p>This factor is mandatory. For 2017 to 2018 the minimum unit values for primary and secondary pupils are £2,000 and £3,000 respectively. The LA can set different unit values for key stage 3 (KS3) and key stage 4 (KS4) but both of these must be at least £3,000 per pupil.</p> <p>LAs also have the option to apply a reception uplift, i.e. to add new reception pupils starting between the autumn and January census during 2015 to 2016.</p>
	Key stage 3	£2,146,279.04	£2,146,279.04	
	Key stage 4	£1,802,542.00	£1,802,542.00	
<b>2. Deprivation</b>	Primary IDACI band F	£7,982.16	£7,982.16	<p>The Income Deprivation Affecting Children Index (IDACI) measures the proportion of children under the age of 16 that live in low income households in the local area.</p> <p>Your local authority formula can use any combination of IDACI categories and/or free school meals data to allocate its deprivation funding. In 2017 to 2018 the IDACI banding has been updated to return the IDACI bands to a roughly similar size (in terms of the proportion of pupils in each band)</p>
	Primary IDACI band E	£9,479.93	£9,479.93	
	Primary IDACI band D	£41,019.27	£41,019.27	
	Primary IDACI band C	£52,502.17	£52,502.17	
	Primary IDACI band B	£20,753.81	£20,753.81	

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
	Primary IDACI band A	£5,872.21	£5,872.21	<p>as in 2015 to 2016.</p> <p>A separate rate can be paid for each of the six categories in the IDACI index, and for the primary and secondary phases.</p>
	Secondary IDACI band F	£39,203.71	£39,203.71	
	Secondary IDACI band E	£55,048.56	£55,048.56	
	Secondary IDACI band D	£133,702.24	£133,702.24	
	Secondary IDACI band C	£110,377.42	£110,377.42	
	Secondary IDACI band B	£47,498.53	£47,498.53	
	Secondary IDACI band A	£62,646.65	£62,646.65	
	Primary free school meals (FSM)	£157,398.96	£157,398.96	<p>This is the number of children in primary year groups in your academy eligible for a free school meal (FSM). Pupils eligible for FSM are recorded in the autumn 2016 school census. Note that if a LA uses free school meals it can only include either FSM or FSM6 (see below) and not both.</p>

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
	Primary FSM6	£0.00	£0.00	These are primary pupils who have been eligible for free school meals at any time in the past six years. The FSM6 indicator is produced by mapping the pupil premium 2016 to 2017 dataset onto the spring 2016 census.
	Secondary FSM	£251,632.15	£251,632.15	This is the number of children in secondary year groups in your academy that are eligible for a free school meal. Pupils eligible for FSM are recorded in the autumn 2016 census.
	Secondary FSM6	£0.00	£0.00	These are secondary pupils who have been eligible for free school meals at any time in the past six years. The FSM6 indicator is produced by mapping the pupil premium 2016 to 2017 dataset on to the spring 2016 census.
<b>3. Looked- after children (LAC)</b>	LAC	£10,919.77	£10,919.77	The term 'looked after' refers to children under 18 who have been provided with care and accommodation by children's services. The measure uses data collected from the <a href="#">SSDA903</a> return mapped to the spring school census. This factor covers all children who have been looked after for a day or more to 31 March 2016.

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
<p><b>4. Prior attainment</b></p>	<p>Primary attainment: primary low attainment 73 or 78 point</p>	<p>£36,157.32</p>	<p>£36,157.32</p>	<p>This factor may be applied for primary pupils identified as not achieving the expected level of development within the early years foundation stage profile (EYFSP).</p> <p>The EYFSP changed in 2013, so a weighting may be used to ensure that funding delivered through the primary prior attainment factor is not disproportionately affected by the year groups (years 1 to 4) assessed under the new framework.</p> <p>For pupils assessed using the old profile (years 5 to 6), local authorities will continue to be able to choose between two EYFSP scores, targeting funding to either all pupils who achieved fewer than 78 points; or all pupils who achieved fewer than 73 points on the EYFSP.</p>

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
	Secondary attainment: secondary pupils not achieving KS2 level 4 English or maths	£455,511.70	£455,511.70	<p>For secondary pupils, prior attainment funding can be targeted at all year 7 pupils not achieving the expected standard in reading, writing and maths, and year 8 to 11 pupils who achieved a level 3 or below in either English or mathematics at key stage 2. The national weighting of 48.019237% has been applied to the year 7 pupils included in the calculation of the weighting applied in this calculation.</p> <p>A national weighting has been applied to year 7 pupils to ensure that this cohort does not have disproportionate influence on the funding delivered through this factor.</p>
<b>5. English as an additional language (EAL)</b>	Primary EAL band 1	£0.00	£0.00	<p>Local authorities can choose to fund EAL for one, two or three years from the point where the pupil joins statutory education in England. This does not include reception.</p> <p>EAL band 1 refers to all pupils in the first year of statutory education, EAL band 2 includes those in their first or second year and EAL band 3 includes all pupils in their first, second or third year. The data will be taken from the national pupil database. The rate can differ for primary and secondary pupils.</p>
	Primary EAL band 2	£0.00	£0.00	
	Primary EAL band 3	£29,417.69	£29,417.69	
	Secondary EAL band 1	£0.00	£0.00	
	Secondary EAL band 2	£0.00	£0.00	
	Secondary EAL band 3	£51,662.08	£51,662.08	

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
<b>6. Mobility (over 10% applicable only)</b>	Primary pupils starting school outside of normal entry dates	£12,856.43	£12,856.43	<p>‘Pupil mobility’ refers to pupils who started the school at an unusual time during the last three academic years i.e. not in September (or not in January for pupils joining in reception).</p> <p>This factor allows funding to be targeted at schools experiencing levels of pupil mobility in excess of 10% of the whole school cohort.</p> <p>Data is taken from entry dates on the autumn census. Funding is applied to numbers in excess of a 10% threshold. A separate funding rate can be applied to primary and secondary phases.</p>
	Secondary pupils starting school outside of normal entry dates	£0.00	£0.00	
<b>Total pupil-led factors</b>		<b>£6,812,853.96</b>	<b>£6,812,853.96</b>	

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
<b>7. Sparsity</b>	Sparsity funding	£17,638.10	£17,638.10	<p>A fixed or variable amount may be applied to small schools and academies where the average distance to a pupil's second nearest school is more than 2 miles (primary) or 3 miles (secondary) and the average year group size is below the specified threshold for its phase.</p> <p>The maximum value for the sparsity factor is £100,000 per school (including fringe uplift).</p> <p>Local authorities can make an application to ESFA to include an exceptional factor of up to £50,000 for very small sparse secondary schools.</p> <p>More detail can be found in the <a href="#">sparsity factor</a> section.</p>
<b>8. Lump sum</b>	Primary lump sum	£100,000.00	£100,000.00	<p>The upper limit of the lump sum is £175,000. Local authorities may set a different lump sum for primary and secondary schools. All-through academies get the secondary rate, and middle schools get an average based on the number of year groups present in each phase.</p> <p>Any schools that merged in the 2016 to 2017 financial year will receive an allocation equivalent to 85% of the combined lump sums they would</p>

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
	Secondary lump sum			have received as separate establishments. The additional amount will be shown under the exceptional circumstance 1 line at the bottom of Table A.
<b>9. Split sites</b>	Split sites	£55,000.00	£55,000.00	This is an amount agreed by the local authority to cover additional costs associated with running a school across different sites. If the local authority chooses to apply this factor it must be based on clear criteria and a clear methodology for calculating the funding and be shown in the LA's pro forma.
<b>10. Private finance initiative (PFI)</b>	PFI	£500,000.00	£500,000.00	This factor funds the additional costs of being in a PFI contract. This is not necessarily the full cost. This factor can relate to additional premises costs and/or the affordability gap of the contract where this has been delegated. There is no limit to how much a local authority can allocate to this but they must set out a clear methodology for calculating the funding.

Factor	Description	Full year funding amount	Part year funding amount (as full year for academies open on or before 1 September 2017)	Explanation
<b>11. London fringe</b>	London fringe	£113,079.06	£113,079.06	This factor supports schools that have to pay higher teacher salaries because they are in one of 5 local authorities in the London fringe area, where only part of the authority is in this area. These are: Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex. It is applied as a multiplier to the total schools block factors excluding premises factors (PFI, split-site, and approved exceptional funding factors).
<b>Total other factors</b>		<b>£785,717.16</b>	<b>£785,717.16</b>	
Exceptional circumstance 1	Additional lump sum for schools amalgamated during the financial year 2016 to 2017	£150,000.00	£150,000.00	This is the additional amount payable as a result of the amalgamation. It is 85% of the combined lump sums from the year after amalgamation. Additional lump sums may be agreed in a second year after amalgamation, these will be shown as one of exceptional circumstance 3 to 6.
Exceptional circumstance 2	Additional sparsity lump sum for small schools	£50,000.00	£50,000.00	Local authorities can apply to include an additional lump sum of up to £50,000 for very small secondary schools in sparsely populated areas.
Exceptional circumstance 3	Exceptional circumstances 3	£53,229.88	£53,229.88	Local authorities may request the inclusion of additional factors in their formula for exceptional circumstances relating to the nature of their

<b>Factor</b>	<b>Description</b>	<b>Full year funding amount</b>	<b>Part year funding amount (as full year for academies open on or before 1 September 2017)</b>	<b>Explanation</b>
Exceptional circumstance 4	Exceptional circumstance 4	£19,984.00	£19,984.00	premises. Such factors have to be approved by ESFA. To qualify as 'exceptional' these factors must normally affect fewer than 5% of schools (including academies) in the authority and the cost for the institution must normally exceed 1% of their budget. Note that these exceptional circumstances lines will only appear in Table A if your local authority has an approved exceptional factor and it applies to your academy.
Exceptional circumstance 5	Exceptional circumstance 5	£36,973.00	£36,973.00	
Exceptional circumstance 6	Exceptional circumstance 6	£0.00	£0.00	
<b>Total school budget share (excluding rates)</b>		<b>£7,908,758.00</b>	<b>£7,908,758.00</b>	
<b>of which notional SEN budget</b>		<b>£758,619.44</b>	<b>£758,619.44</b>	
<b>funding previously delegated</b>		<b>(£63,979.24)</b>	<b>(£63,979.24)</b>	

## The sparsity factor

The sparsity factor is derived from the distance that pupils live from their second nearest eligible school. For each school, those pupils for whom the school is the closest eligible school are identified and then the average distance to the second nearest eligible school for these pupils is calculated. Distances are calculated using the crow flies distance from a pupil's postcode to a school's postcode. This has been calculated using pupil and school postcode coordinates from the autumn pupil level and school level census. For the purposes of this factor, selective grammar schools are not considered when identifying the second nearest school. In addition, pupils living outside of England are excluded from the sparsity distance calculations.

The school size criteria in the sparsity calculation is based on average year group.

A school may attract sparsity funding if it meets the following criteria:

Phase	Average year group size fewer than:	Distance
Primary	21.4 pupils	2 miles +
Middle	69.2 pupils	2 miles +
Secondary	120 pupils	3 miles +
All-through	62.5 pupils	2 miles +

Local authorities can narrow the eligibility criteria by increasing the average distance to the second nearest school or reducing the pupil number thresholds. They may not widen the eligibility criteria. Local authorities can determine a sparsity lump sum for each of the above phases, up to a maximum of £100,000 per academy in each case. They can also apply a 'taper' so that the amount paid to an institution is relative to their pupil numbers. This means the smallest schools receive higher sparsity funding.

Local authorities can also apply to include an additional lump sum of up to £50,000 for very small secondary schools in sparsely populated areas. The criteria for eligibility of a school are:

- pupils present in years 10 and 11
- 350 pupils or fewer
- a sparsity distance of 5 miles or more

If this additional lump sum applies to your academy it will be shown in the [exceptional circumstances](#) part of Table A.

## Table B – minimum funding guarantee (MFG)

Table B sets out how your minimum funding guarantee (MFG) is calculated. The MFG is a protection against changes in per pupil school budget share (SBS) funding between the 2016 to 2017 and 2017 to 2018 academic years. The amount of protection will vary according to the impact of local changes in the funding formula and the effect of these on individual per pupil rates. The floor remains at -1.5% for 2017 to 2018.

To determine whether to apply the MFG we calculate and compare the MFG per pupil values for the two academic years. If there is a fall in funding of more than 1.5% per pupil the fall is capped at this rate.

As the MFG calculation operates at a per pupil level, not on the overall SBS, we do not protect falling budgets caused by a reduction in pupil numbers.

MFG is not calculated for special and alternative provision academies, as these are funded for the number of agreed high needs places.

MFG applies to pupils in reception to year 11, excluding any reception uplift if it is applied by the local authority.

### Exclusions and adjustments

A number of exclusions and adjustments are applied to the respective SBS to ensure a valid comparison.

#### Exclusions

The funding lines automatically excluded from the MFG calculation are:

- early years funding – this is paid by the local authority and not included in the SBS
- post-16 funding – this has its own form of protection
- the lump sum – this is not treated as a per pupil amount because for small schools the lump sum forms a significant amount per pupil. If it were included in the MFG calculation it would build in excessive protection where a school is increasing its numbers
- the sparsity factor - sparsity is similar to the lump sum in its purpose and therefore including it would distort the protection that MFG provides
- high needs pupils in designated units within a mainstream setting
- national non-domestic rates (NNDR) - these are paid on receipt of a claim using an [online form](#), and paid in a single amount outside of the SBS

Where local authorities used a sixth form factor within their formula in 2016 to 2017, this will be included in the schools' MFG baselines and will therefore be protected.

Any additional lump sum funding received in the 2016 to 2017 academic year by academies that amalgamated during the 2015 to 2016 academic year is deducted from the baseline only. Any additional lump sum funding in the 2017 to 2018 academic year for academies amalgamating in 2016 to 2017 is excluded from the 2017 to 2018 MFG budget, but not the baseline.

If local authorities wish to exclude any additional funding lines from the MFG calculation - from either the 2016 to 2017 baseline funding or the 2017 to 2018 academic year funding - they must make an exceptional case to ESFA. An example of an approved MFG exclusion is where a school would be receiving split site funding for the first time in the 2017 to 2018 academic year. This exclusion allows the school to receive the full benefit of the additional funding. Similarly, where a school will no longer be operating on a split site in 2017 to 2018 the local authority may wish to exclude the split site funding from the baseline for 2016 to 2017 when calculating the MFG, so that the protection does not include funding for which the school is no longer eligible.

## **Technical adjustments**

Local authorities can make technical adjustments to the 2016 to 2017 baseline to make this comparable with 2017 to 2018 funding in certain exceptional circumstances. These relate to changes in delegation – for example where a budget was previously funded centrally and is now delegated into the funding formula, or where funding has been moved to the high needs block to commission AP places for schools as well as for the local authority.

## **Capping and scaling – affordability adjustments**

Local authorities are able to cap and/or scale back overall gains for individual schools to make the funding formula affordable. The cap is the limit to which any per pupil gains in SBS can be retained by the school or academy. The scale is the degree to which gains above the cap will be scaled back in the calculation. Local authorities in consultation with their schools forums determine whether and how to limit gains.

For example:

- a 4% cap and 40% scaling means gains up to 4% are kept by schools, and any gains above 4% are scaled back by 40%
- a 10% cap and 100% scaling means all gains above 10% are removed
- a 0% cap and 70% scaling means all gains are scaled back by 70%

Your SBS includes all gains before any MFG is applied. Any adjustments made as a result of capping or scaling will appear as a negative amount on your summary table.

Capping and scaling will not be applied to new schools if they have opened in the last 7 years and do not have all year groups present

## Sample Table B – academic year 2017 to 2018 minimum funding guarantee

Line	Value	Calculation	Explanation
1. Academic year 2017 to 2018 school budget share	£1,938,985.36	From table A	This is the school budget share shown in your Table A. It is the 2017 to 2018 financial year allocation calculated by the local authority adjusted pro rata for the remainder of the 2017 to 2018 academic year.
2. MFG adjustment - full year	£21,670.43		This is the calculation made by the local authority for the whole 2017 to 2018 financial year. If a local authority has applied capping or scaling then this would appear as a deduction.
3. Pupil numbers used in original MFG calculation	588		
4. Number of pupils actually funded	588		This shows the total number of pupils being funded.
5. MFG adjustment – 365 days pro rata	£21670.43	$= (2 \times 365) / 365 \times (4 / 3)$	This is the total MFG adjustment, proportioned from for the number of days your academy is open between 1 September 2017 and the end of the academic year, 31 August 2018. For academies open on or before 1 September 2017 this will be equivalent to the figure in [2].
<b>6. Adjusted academic year 2017 to 2018 school budget share</b>	<b>£1,960,655.79</b>	<b>= 1 + 5</b>	

## Table C - education services grant (ESG) protection

A tapered protection will be applied to provide continued protection against significant budget reductions as a result of changes to the ESG rate. The protection ensures that the reduction in funding resulting from these changes cannot be greater than a specified percentage of the total allocation on a per pupil basis. An academy's total allocation in this case is defined as the total of SBS, MFG, ESG, ESG protection, post-16 funding (excluding student financial support funding).

The percentage protection for an academy is determined by its level of ESG per pupil (ESG + ESG protection) in the 2016 to 2017 academic year. For academies that had no ESG protection the level of ESG per pupil would be £77; for others with ESG protection, the level of ESG per pupil will be higher.

The tapered protection is applied as follows:

- if the academy received up to and including £77 of ESG per pupil the protection rate will be -1% of the academy's total allocation
- if the academy received up to and including £87 of ESG per pupil the first £77 will be protected at -1% and the amount above £77 will be protected at -2% of the academy's total allocation
- if the academy received more than £87 ESG per pupil the first £77 will be protected at -1%, any amount above £77 and up to and including £87 will be protected at -2%, and any amount above £87 will be protected at -3% of the academy's total allocation

## Sample Table C – academic year 2017 to 2018 education services grant (ESG) protection

Line	Value	Calculation	Explanation
<b>C.1 Academic year 2017 to 2018 reduction rate</b>			
<b>Pupil numbers</b>			
1.	Academic year 2016 to 2017 pupil count: reception to post-16 excluding high needs places	1,476	Four separate pupil counts are used to calculate the amount of ESG protection the academy will receive in the 2017 to 2018 academic year. Pupil counts for both the 2016 to 2017 and 2017 to 2018 academic years are used as the calculation compares per pupil funding rates for each year. Pupil counts including and excluding high needs places are used as these pupils attract different funding elements.  The pupil count in line [1] excludes pupils in designated special units or resourced provision. It includes reception uplift if this was applied by the local authority.
2.	Academic year 2016 to 2017 pupil count: reception to post-16 including high needs places	1,485	This pupil count includes pupils in designated special units or resourced provision and reception uplift if this was applied by the local authority.
3.	Academic year 2017 to 2018 pupil count: reception to post-16 excluding high needs places	1,515	This pupil count excludes pupils in designated special units. It includes reception uplift if this was applied by the local authority.
4.	Academic year 2017 to 2018 pupil count: reception to post-16 including high needs places	1,515	This pupil count includes pupils in designated special units or resourced provision and reception uplift if this was applied by the local authority.
<b>Academic year 2016 to 2017 total allocation unit values</b>			

Line		Value	Calculation	Explanation
5.	Academic year 2016 to 2017 school budget share	£6,443,693.35		This step calculates the total 2016 to 2017 allocation in per pupil terms. Line [5] is the amount of school budget share received in the 2016 to 2017 academic year. This is shown in Table A of your 2016 to 2017 funding statement.
6.	Academic year 2016 to 2017 minimum funding guarantee / affordability adjustment	£409,745.29		This is the amount of MFG paid in the 2016 to 2017 academic year (if applicable) as shown in Table B of your 2016 to 2017 funding statement. If an affordability adjustment was made through capping and scaling this will be shown as a negative amount.
7.	Academic year 2016 to 2017 ESG	£122,045.00		This is the total ESG received for the 2016 to 2017 academic year for pupils from reception to post-16. This may not equate to your ESG allocation in 2016 to 2017 as shown on your 2016 to 2017 funding statement because it excludes any nursery pupils that may have been present.
8.	Academic year 2016 to 2017 ESG protection	£0.00		This is the total amount of ESG protection received in the 2016 to 2017 academic year. This protected per pupil funding against losses resulting from the fall in the ESG rate and the SEN LACSEG adjustment.
9.	Academic year 2016 to 2017 post-16 allocation (total funding excluding student financial support funding)	£690,783.00		This is the total post-16 allocation for the 2016 to 2017 academic year excluding student financial support funding. This is shown in the summary table of your 2016 to 2017 funding statement.

Line		Value	Calculation	Explanation
10.	Academic year 2016 to 2017 total allocation adjusted unit value	£5,193.45	$= ((5 + 6 + 9) / 1) + (7 + 8) / 2)$	<p>This is the total per pupil allocation for the 2016 to 2017 academic year. If the academy is to receive a protection amount in the 2017 to 2018 academic year the percentage protection rate will be applied to this figure multiplied by the number of pupils on roll for the 2017 to 2018 academic year.</p> <p>Each funding element is divided by the number of pupils attracting that element. The SBS, MFG and post-16 allocation are divided by the number of pupils on roll excluding high needs pupils as these pupils attract high needs place funding. The ESG and ESG protection are divided by the number on roll including high needs pupils.</p>
<b>ESG per pupil rates and change between academic years 2016 to 2017 and 2017 to 2018</b>				
11.	Academic year 2016 to 2017 ESG per pupil rate	£77.00		This step calculates the difference between the academic year 2016 to 2017 and 2017 to 2018 ESG rates. Line [11] is the ESG rate per pupil for 2016 to 2017 which is equal to £77.
12.	Academic year 2017 to 2018 ESG per pupil rate	£0.00		This is £0.00 as the ESG general rate has been removed.
13.	Change to ESG rate between academic years 2016 to 2017 and 2017 to 2018	(£77.00)	$= 12 - 11$	This is the reduction in the ESG per pupil rate between the two academic years (£77).
<b>Academic year 2017 to 2018 adjusted reduction unit value</b>				
14.	Change to ESG rate between academic years 2016 to 2017 and 2017 to 2018	(£77.00)	$= 13$	As [13] this is the reduction in the ESG per pupil rate between the two academic years (£77).

Line		Value	Calculation	Explanation
15.	Removal of academic year 2016 to 2017 ESG protection	£0.00	= 8	The removal of the 2016 to 2017 ESG protection is used to calculate the potential reduction in an academy's funding between the 2016 to 2017 and 2017 to 2018 academic years.
16.	Academic year 2017 to 2018 adjusted reduction unit value	(£77.00)	= 14 + ((-1 <sup>1</sup> x 15) / 4)	This line shows the potential reduction in the academy's funding without any protection. It is divided by the number of pupils on roll including high needs places to show the reduction per pupil.
17.	Academic year 2017 to 2018 reduction rate (loss) = adjusted reduction as a proportion of total allocation adjusted unit value	-1.48%	= 16 / 10	This shows the reduction per pupil as a proportion of the total allocation received in the 2016 to 2017 academic year. It shows the proportion of the academy's academic year 2016 to 2017 per pupil allocation they would lose without protection.
<b>C.2 Academic year 2017 to 2018 tapered protection</b>				
<b>Academic year 2016 to 2017 funding rate</b>				
18.	Academic year 2016 to 2017 ESG	£122,045.00	= 7	This step calculates the tapered protection rate for the academy's 2017 to 2018 academic year funding. As [7] this line shows the total ESG received for academic year 2016 to 2017 for pupils from reception to post 16.
19.	Academic year 2016 to 2017 ESG protection	£0.00	= 8	As [8] the amount of ESG protection received in academic year 2016 to 2017. This is shown in Table E of your 2015 to 2016 funding statement.

<sup>1</sup>Please note that the -1 reference in lines 16,27,28 & 29 are part of the calculation and do not refer to line 1

Line		Value	Calculation	Explanation
20.	Academic year 2016 to 2017 pupil count: pupil numbers used to allocate ESG (excluding nursery pupils)	1,485	= 2	As [2] the number of pupils attracting ESG for academic year 2016 to 2017 from reception to post-16 including pupils in designated special units and reception uplift if applicable.
21.	Academic year 2016 to 2017 funding rate	£82.19	= (18 + 19) / 20	The funding rate for academic year 2016 to 2017 is made up of the amount of ESG (excluding that for nursery pupils), and the amount of ESG protection received. This is divided by the number of reception to year 11 pupils attracting ESG for that year to show the funding rate per pupil.
<b>Academic year 2017 to 2018 tapered protection</b>				
22.	Condition 1	1%		The conditions and thresholds refer to the protection rates and the level of ESG (including SEN LACSEG and transitional protection) these apply to. Condition 1 is the lowest rate of protection of 1%
23.	Threshold 1	£77.00		Threshold 1 is £77.00
24.	Condition 2	2%		Condition 2 is 2%
25.	Threshold 2	£87.00		Threshold 2 is £87.00
26.	Condition 3	3%		Condition 3 is 3%
<b>Academic year 2017 to 2018 adjusted reduction unit value</b>				
27.	Funding rate up to and including threshold 1 is protected against losses below condition 1	-0.94%	= -1 <sup>2</sup> x (MIN(23,21) / 21) x 22	The 2017 to 2018 allocation reduction floor is the maximum loss to an academy's funding between the 2016 to 2017 and 2017 to 2018 academic years. For each academy this is calculated by applying the protection rates (conditions) to the relevant part of the 2016 to 2017 academic year per pupil funding rate. The 2016 to 2017 funding rate up to and including £77 is protected at -1%.

<sup>2</sup> Please note that the -1 reference in lines 16,27,28 & 29 are part of the calculation and do not refer to line 1

Line		Value	Calculation	Explanation
28.	Funding rate beyond threshold 1 up to and including threshold 2 is protected against losses below condition 2	-0.13%	$= -1^3 \times (\text{MIN}((25-23),(21-23)) / 21) \times 24$	The 2016 to 2017 funding rate above £77 and up to and including £87 is protected at -2%.
29.	Funding rate beyond threshold 2 is protected against losses below condition 3	0.00%	$= -1^4 \times (\text{MAX}(0, 21 - 25) / 21) \times 26$	The 2016 to 2017 funding rate above £87 is protected at -3%.
30.	Allocation reduction floor	-1.06%	$= 27 + 28 + 29$	This line shows the maximum per pupil loss to the academy's funding between the two academic years resulting from the reduction in ESG.
<b>C.3 Academic year 2017 to 2018 ESG protection calculation</b>				
<b>Academic year 2017 to 2018 ESG protection</b>				
31.	Extent to which academic year 2017 to 2018 reduction rate falls below the allocation reduction floor	0.42%	$= \text{IF}(30 < 17, 0, 30 - 17)$	This shows how much the per pupil funding has dropped beyond the threshold shown in Line [32] between the two academic years.
32.	Academic year 2017 to 2018 ESG protection	£33,010.20	$= 31 * 10 * 4$	This line shows the total protection amount the academy will receive in the 2017 to 2018 academic year. It is calculated by applying the protection rate to the total 2016 to 2017 allocation per pupil multiplied by the academic year 2017 to 2018 pupil numbers.

<sup>3</sup>Please note that the -1 reference in lines 16,27,28 & 29 are part of the calculation and do not refer to line 1

<sup>4</sup>Please note that the -1 reference in lines 16,27,28 & 29 are part of the calculation and do not refer to line 1

## Table D – post-opening grant (start-up grant)

Table D will only be populated if you are due to receive start-up grant or post-opening grant funding in the 2017 to 2018 academic year.

### Start-up grant (SUG)

SUG is paid to full sponsored academies only.

There are two elements, part A and part B. Part A is a flat rate allocation that is paid in the first year of opening. Part B is a formulaic allocation that is intended to contribute to costs, such as leadership, as a new academy grows towards full capacity. It is paid over 2 years for primary schools and 3 years for secondary schools.

Academies that opened before 1 September 2013 were allowed to apply, or bid, for additional part B funding. Their applications were assessed against the criteria for their particular year of opening. The specific detail of this assessment element is not described in the funding statement, but would have been explained to the academy in writing when they opened.

The part A rates and the calculation of part B are different for primary and secondary, and for special and alternative provision academies. More information is available in [Sponsored academies funding: advice for sponsors](#).

### Post-opening grant (POG)

POG is paid to free schools, studio schools and university technical colleges. These lines will not therefore be populated in your statement, unless your school is one of these types. POG is intended to enable these new schools to cover the initial costs of opening, such as buying books and equipment. Like SUG, it includes an element to contribute to costs, such as leadership, as a new school grows towards full capacity.

## Sample Table D – academic year 2017 to 2018 post-opening grant (start-up grant)

Line		Value	Calculation	Explanation
1.	Start-up grant part A	£3,000.00		For academies that opened from April 2013 this is a one-off payment.
2.	Start-up grant part B – formulaic allocation	£2,667.00		For academies that opened from April 2013 the total part B value will be paid in the first 3 years after opening for secondary and the first 2 years after opening for primary academies.
3.	Start-up grant part B – assessment	£0.00		
4.	Post-opening grant – per pupil resources	£0.00		For free schools, UTCs and studio schools, this is the total of the resource element of the POG.
5.	Post-opening grant – leadership diseconomies	£0.00		For free schools, UTCs and studio schools, this is the total of the diseconomies element of the POG.
<b>6.</b>	<b>Total post-opening grant (start-up grant) allocation</b>	<b>£5,667.60</b>	<b>= 1 + 2 + 3 + 4 + 5</b>	The sum of SUG or POG elements as applicable.

## **Table E – pre-16 high needs place funding**

This table will only be populated for those mainstream academies that have designated special units.

High needs funding for designated units in mainstream academies is calculated on a simple per-place basis.

In the 2017 to 2018 academic year we will roll forward your 2016 to 2017 academic year place numbers and use these to calculate your allocation. The exception to this is where your local authority has requested a change in pre-16 place numbers which was agreed with you (or accepted by ESFA where there was disagreement). In this instance we would use this changed figure in your allocation.

This place funding provides a base level of funding. Any additional funding above this level (top-up funding) must be agreed with your commissioning local authority. Top-up funding is paid by the local authority and is therefore not shown on your GAG funding statement.

## Sample Table E – academic year 2017 to 2018 pre-16 high needs place funding

Type		Place numbers	Annual per place unit value	Total pre-16 allocation	Allocation to August 2018 (as total allocation for academies open on or before 1 September 2017)	Calculation	Explanation
1.	Special	12	£10,000.00	£120,000.00	£120,000.00		<p><b>Place numbers:</b> rolled forward 2016 to 2017 places (or agreed place numbers where a change in place numbers has been requested).</p> <p><b>Unit value:</b> £10,000</p> <p><b>Total allocation</b> = place numbers x unit value</p> <p><b>Allocation to August 2018:</b> Total allocation x days open/365</p>
2.	Alternative Provision	0	£10,000.00	£0.00	£0.00		<p><b>Place numbers:</b> rolled forward 2016 to 2017 places (or agreed place numbers where a change in place numbers has been requested).</p> <p><b>Unit value:</b> £10,000</p> <p><b>Total allocation</b> = place numbers x unit value</p> <p><b>Allocation to August 2018:</b> Total allocation x days open/365</p>
3.	<b>Total pre-16 high needs allocation (365 days pro-rata to 31 August 2018)</b>				<b>£120,000.00</b>	<b>= 1 + 2</b>	Total pre-16 allocation (special) + total pre-16 allocation (alternative provision), proportioned from the time you open as an academy until the end of the academic year, 31 August 2018.

## **Table F – post-16 high needs place funding**

This table will only be populated for those mainstream academies that have post-16 pupils in designated special units.

High needs funding for post-16 pupils in designated units in mainstream academies is calculated on a simple per-place basis. This is paid in two elements: £6,000 per place which is paid through the high needs block (and shown in Table F) and the per pupil amount paid at the national funding formula rate (included in the 16-19 allocation lines shown on the summary table of your statement).

We will roll forward your 2016 to 2017 academic year place numbers and use these to calculate your 2017 to 2018 academic year allocation. The exception to this is where your local authority has requested a change in post-16 place numbers which was agreed with you (or accepted by ESFA where there was disagreement). In this instance we would use this changed figure in your allocation.

This place funding provides a base level of funding. Any additional funding for post-16 high needs above this level (top-up funding) must be agreed with your commissioning local authority. Top-up funding is paid by the local authority and is therefore not shown on your funding statement.

## Sample Table F – academic year 2017 to 2018 post-16 high needs place funding

Place numbers	Annual per place unit	Total post-16 allocation	Allocation to August 2018 (as total allocation for academies open on or before 1 September 2017)	Explanation
20	£6,000.00	£120,000.00	£120,000.00	<p><b>Place numbers:</b> rolled forward post-16 2017 to 2018 places (or agreed place numbers where a change in place numbers has been requested).</p> <p><b>Unit value:</b> £6,000</p> <p><b>Total post-16 allocation</b> = place numbers x unit value</p> <p><b>Allocation to August 2018:</b> total allocation x days open/365</p>

Further information on [high needs funding arrangements](#) for 2017 to 2018 is available.

## Table G – pupil number matrix

Table G shows the pupil numbers used in each of the calculations. The main sources of pupil numbers are the autumn 2016 census, estimates provided by academies and agreed high needs places. Within your allocation the number of pupils attracting the various funding elements may differ. For example, the calculations for school budget share (SBS) do not include nursery or post-16 pupils.

In mainstream academies, pupils in designated special units or resourced provision are not included in the calculation of SBS pupil-led factors. These pupils are funded separately under the place funding system. Note that the removal of pupils in designated special units from the school budget share pupil count is on the basis of 2017 to 2018 academic year place numbers (excluding those not registered at the school).

Your local authority can opt to apply a reception uplift to your pupil numbers. The pupils counted in the reception uplift are also counted in all other primary pupil-led factor calculations in the SBS. They are not, however, included in the calculation of MFG.

For census- funded academies, pupil numbers are taken from the autumn 2016 validated school census using single registration at the school and current main - dual registration. However, where the local authority notifies us of variations in school census numbers (through their authority proforma tool, for planned growth or infrastructure changes) then these will be used to calculate your allocation.

For estimate-funded academies pupil numbers are drawn from the final validated revenue funding data collection (RFDC) dataset.

## Sample Table G - academic year 2017 to 2018 pupil matrix

	Reception uplift 1	Primary 2	Secondary 3	Post-16 4	High needs places 5	Total	Calculation
School budget share (SBS)	0	425	940	N/A	12	1,353	$= 1 + 2 + 3 - 5$
Minimum funding guarantee (MFG)	N/A	425	940	N/A	12	1,353	$= 2 + 3 - 5$
ESG protection	0	425	940	0	12	1,353	$= 1 + 2 + 3 + 4 - 5$

## Funding outside the GAG

The previous sections explain the elements that make up your GAG funding. As an academy you will receive other revenue funding that is not part of your GAG. This includes:

- [early years funding](#) - paid by the local authority to academies with a nursery class through the early years single funding formula (EYSFF)
- national non-domestic rates (NNDR) - paid on receipt of a claim using an [online form](#) in a single amount outside of the SBS
- [pupil premium](#) - paid in four instalments by ESFA
- [PE and sport premium for primary schools](#) - paid in two instalments by ESFA
- [universal infant free school meals](#) - paid in two instalments by ESFA to academies with infant classes or pupils of infant age
- [year 7 literacy and numeracy catch-up premium](#) – paid in one instalment by ESFA to academies with year 7 pupils who did not achieve the expected standard in reading or maths at the end of key stage 2 (KS2)
- high needs top-up funding - paid by the local authority where required. In the case of AP, top-up funding can be paid directly by other schools and academies. Information about 2017 to 2018 [high needs funding arrangements](#) is available

Further information about [revenue funding payments for academies](#), the [growth fund](#) and [falling rolls fund](#) is available.

In addition your academy may receive [capital funding](#) from the ESFA.

## Risk protection arrangement (RPA)

If you are a member of [RPA](#) any adjustment made to your funding will be shown on your monthly pay schedule. It is not shown on your GAG statement as it does not affect your allocation, but does affect the amount you will receive on a monthly basis. If you opt into RPA after the allocation was published you will not receive an adjusted GAG statement, but your monthly pay schedule will be reissued.



Education & Skills  
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