



Education
Funding
Agency

Funding allocation pack: 2016 to 2017 academic year

**A guide for special and alternative
provision academies and free schools
open before 1 April 2016**

February 2016

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Introduction

This operational guide helps you understand how the Education Funding Agency (EFA) has calculated your 2016 to 2017 academic year funding. It updates last year's guidance, setting out the changes to academy funding we have introduced this year. We have developed the guide in consultation with a sample of academies to make sure it better meets your needs.

The guide supports your general annual grant (GAG) statement. This sets out the funding you will receive and how we have calculated it. You may notice minor changes to some of the tables, but we have kept changes 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 funding for special and alternative provision academies in the 2016 to 2017 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 are looking at ways we can show all your EFA funding lines together in a single account. In the interim, we have added a section to the end of the guide listing the main [non-GAG revenue and capital funding lines](#). This section includes links to information about how and when these are paid.

Who is the guide for?

This guide is for special and alternative provision (AP) academies and free schools open before 1 April 2016. Separate guidance is available for [mainstream academies and free schools](#).

When we refer to academies in this document we are referring to all types, including free schools, unless otherwise stated.

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 a series of [on-line presentations and slide sets](#) about changes to academy funding in the 2016 to 2017 academic year.

What's new in the 2016 to 2017 academic year?

The high needs funding system remains largely unchanged from 2015 to 2016.

The small number of changes to the funding arrangements in 2016 to 2017 are summarised below and you can find more information on the technical aspects of these in subsequent chapters.

Further information on the [high needs funding arrangements](#) and [education services grant arrangements](#) for 2016 to 2017 is also available.

Changes to the funding formula and your GAG statement

What's new?	What does this mean?	How will this be reflected in my GAG statement?
Change to the education services grant (ESG) rate.	A reduction in the ESG general funding rate to £327.25 per place for special academies and £288.75 per place for alternative provision academies.	The new ESG rate is used in the calculation in Table C.
Change to the ESG protection thresholds.	The ESG tapered protection continues but the thresholds have been updated to reflect the ESG rates received by academies in the previous two academic years.	The ESG protection is set out in Table D.
Place change request process.	2015 to 2016 place numbers will form the basis for allocations to institutions. However we have introduced a place change request process for local authorities to notify the EFA of changes to the number of places for academies ¹ .	Changes to 2015 to 2016 place numbers agreed through this process are used to calculate the allocation.

¹ 2016 to 2017 places for special and AP free schools will be determined by the EFA based on a range of data including the school's financial plan, commissioning arrangements, occupancy levels.

The GAG statement explained

The following sections of this guide walk you through the GAG statement for the 2016 to 2017 academic year. Please note that the figures in the sample Tables A to D **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 3 (16-19 allocation) will only be populated if your academy has a sixth form.

Academic year 2016 to 2017 summary table

 Education Funding Agency	Academic year 2016 to 2017 General Annual Grant statement Special and Alternative Provision (AP) academies	
Name	Provider name	
LA name	LA name	
LAESTAB	LAEstabNumber	
UPIN	UPIN	
UKPRN	UKPRN	
URN	URN	
Opening date	Date	
1. Breakdown of academic year 2016 to 2017 school allocation		
Post-opening grant (start-up grant)	£0.00	See Table B
Education services grant	£0.00	See Table C
ESG protection	£0.00	See Table D
Total school allocation	£0.00	
2. Breakdown of academic year 2016 to 2017 high needs allocation		
Pre-16 high needs funding	£0.00	See Table A
Post-16 high needs funding	£0.00	See Table A
Hospital education funding	£0.00	See Table A

Total high needs allocation	£0.00	(Excludes any top-up funding from LAs and other schools)
3. Breakdown of 16-19 allocation		
Programme funding- formula	£0.00	See 16-19 allocation statement
Formula protection funding	£0.00	
Student financial support funding	£0.00	
Total 16-19 allocation including student financial support funding	£0.00	
Total allocation (1+2+3)	£0.00	
Information on funding lines that are in addition to GAG will be provided separately		

Sixth form funding

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

Section 3 of the summary table refers to the post-16 statement sent to alternative provision academies and free schools. Special academies with post-16 provision are funded for pre-16 and post-16 provision on the same place funded basis and do not receive a separate statement. Funding for student support services for special academies and alternative provision will be included in section 3.

Further information on [16 to 19 funding allocations](#) is also available.

Table A – high needs place funding

Local authorities have a role in funding high needs pupils in academies, as a commissioner of special education provision for these pupils. This means that academies receive funding for pupils with high needs from both the EFA (place funding) and local authorities (top-up funding). In the case of alternative provision (AP) the top-up funding can also come directly from other schools, where they commission places directly.

High needs place funding for both pre-16 and post-16 special educational needs (SEN) is funded on a simple per place basis.

AP provision (which by definition is pre-16 only) is also funded on a simple per place basis. Post-16 students at AP academies are funded per pupil at the national 16-19 funding formula rate. There may also be some post-16 SEN places at AP academies which are funded on a per place basis.

In the 2016 to 2017 academic year we will roll forward your 2015 to 2016 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 the EFA where there was disagreement). In this instance we would use this changed figure in your allocation. Free schools are out of scope of this process. Place numbers for special and AP free schools will be determined by the EFA based on a range of data including the school's financial plan, commissioning arrangements, occupancy levels.

Top-up funding above these levels, based on the assessed needs of the pupil and the cost of meeting these in the setting, should be agreed between the commissioning local authority and the special or AP academy. Top-up funding is paid for the period that the pupil is actually occupying the place in the academy. It is paid directly to the academy on a monthly basis unless a different payment frequency is agreed with the local authority. Top-up funding for pupils in AP can be paid directly by other academies and schools if they commission the places for those pupils.

Where a special academy was previously maintained by a local authority, the top-up rates paid by that authority are protected so that the academy does not suffer too great a reduction in funding from year to year provided its number and mix of pupils remains the same. These conditions are set out in the conditions of grant for the Dedicated Schools Grant paid to local authorities. The local authority, in deciding on top-up funding rates for the pupils to be placed in its maintained special schools and special academies it previously maintained, must ensure that the special school or special academy's budget reduces by no more than 1.5% in cash between the 2015 to 2016 and 2016 to 2017 financial years. This should be calculated on the basis that all the pupils in the special school or special academy were placed by the local

authority, and the number and type of places remained the same in the two financial years.

The protection does not apply to top-up rates paid by other authorities, though they may decide to make these consistent with those of the host authority, nor does it protect against reductions in either numbers placed or changes in the assessed need of pupils.

Hospital education places that exist in some academies will be funded at the same rate as in 2015 to 2016, unless the local authority has agreed a higher rate. Pupils occupying these places do not attract top-up funding.

More information on [high needs funding arrangements](#) is available online.

Sample Table A – high needs place funding

Pre-16 breakdown					
Type	Place numbers	Annual per place unit value	Total pre-16 allocation		Explanation
1. Special	188	£10,000.00	£1,880,000.00		Place numbers: for academies: rolled forward pre-16 2015 to 2016 places (or agreed place numbers where a change in place numbers has been requested); for free schools: as agreed by EFA Unit value: £10,000 Total allocation = place numbers x unit value
2. Alternative provision	60	£10,000.00	£600,000.00		
3. Total pre-16 high needs place funding			£2,480,000.00	= 1 + 2	Total pre-16 allocation (special) + total pre-16 allocation (alternative provision)

Post-16 breakdown			
Place numbers	Annual per place unit value	Total post-16 allocation	Explanation
20	£10,000.00	£200,000.00	Place numbers: rolled forward post-16 2015 to 2016 places Unit value: £10,000 Total post-16 allocation = place numbers x unit value

Hospital education breakdown		
Place numbers	Total hospital allocation	Explanation
0	£0.00	Funding per place remains the same as in 2015 to 2016, unless the local authority has agreed a higher rate. It is an amount unique to the academy that will normally have been calculated by the local authority who previously maintained the provision.

Table B – post-opening grant (start-up grant)

Table B will only be included in your 2016 to 2017 funding statement if you are due to receive start-up grant or post-opening grant funding.

Start-up grant (SUG)

Start-up grant is paid to sponsored academies. From September 2013 this was limited to full sponsored academies only.

Special and AP academies may receive start-up grant part A. This is a flat rate allocation paid in the first year of opening only: 50% in month one, 25% in month two and 25% in month three.

Special and AP academies do not receive start-up grant B, which is a formulaic allocation for leadership capacity. This is because these academies receive a GAG allocation per place rather than per pupil, which already takes account of staff diseconomies of scale and recognises that pupil numbers in such provision can fluctuate widely throughout the year.

More information is available in [Sponsored academies funding: advice for sponsors](#).

Post-opening grant (POG)

Post-opening grant is paid to special and AP free schools to reflect the additional costs in establishing a new publicly-funded school. The POG provides funding in two elements as the school grows: per-pupil resources, paid on a per place basis, and a leadership diseconomies grant. These titles reflect the basis on which the funding is calculated, but the grant can be spent on any legitimate purpose of the school.

The first element (resources) is paid each year that the school builds up to capacity for each new pupil expected to be on roll.

The second element (leadership) is agreed on a case-by-case basis with the project lead. It is based on the needs of the new special or AP free school.

Sample Table B – academic year 2016 to 2017 post-opening grant (start-up grant)

Line		Value	Calculation	Explanation
1.	Start-up grant part A	£4,000.00		For academies that opened from April 2013 this is a one-off payment. For academies that opened before April 2013 the payments will be made over a number of years and any funding applicable to the 2016 to 2017 academic year will be shown in this line.
2.	Start-up grant part B – formulaic allocation	£42,254.98		Special and AP academies do not receive start-up grant B.
3.	Start-up grant part B – assessment	£0.00		
4.	Post-opening grant – per pupil resources	£0.00		For special and AP free schools this is the total of the resource element of the POG.
5.	Post-opening grant – leadership diseconomies	£0.00		For special and AP free schools this is the total of the diseconomies element of the POG.
6.	Total post-opening grant (start-up grant) allocation	£46,254.98	= 1 + 2 + 3+ 4+ 5	The sum of SUG or POG elements as applicable.

Table C – education services grant (ESG)

ESG is allocated on a simple per place basis. It is payable for the total number of places. The place number is derived in the same way as for your high needs place funding.

In academic year 2016 to 2017 each special or hospital place is funded at 4.25 times² the basic per pupil rate of £77 at £327.25 per place. Each alternative provision (AP) place is funded at 3.75 times the basic per pupil rate at £288.75 per place. Table D shows the protection against the impact of significant reductions in ESG allocations.

Note that post-16 learners at an AP academy will be paid ESG at the mainstream rate.

ESG is paid to academies to cover the cost of the services that local authorities provide centrally to maintained schools but which academies must secure independently. These may include school improvement, education welfare, audit and asset management.

² Special schools, special academies, pupil referral units (PRUs) and alternative provision (AP) academies have smaller group sizes and offer intensive support, which means they need more space per pupil and have much higher staffing ratios - around 4 times higher than in mainstream settings. These factors all result in increased overheads and higher staff-related costs

Sample Table C – academic year 2016 to 2017 education services grant (ESG)

Line	Value	Calculation	Explanation
1.	70		Total place numbers including sixth form pupils.
2.	£327.25		£327.25 per place in 2016 to 2017.
3.	£22,907.50	= 1 x 2	Total ESG allocation is calculated by a simple multiplication of place numbers by the per place rate.
4.	8		Total number of pre-16 places.
5.	£288.75		£288.75 per place in 2016 to 2017.
6.	0		The number of post-16 students at an AP academy. These learners receive ESG funding at the basic rate.
7.	£77		£77 for post-16 students at AP academies.
8.	£2,310.00	= (4 x 5) + (6 x 7)	The total ESG for AP places and for post-16 students at academies with pre-16 AP.
9.	£25,217.50	= 3 + 8	The academy's total ESG allocation.

Table D - education services grant (ESG) protection

The ESG rate in the 2016 to 2017 academic year will be £327.25 per place for special academies and hospital education and £288.75 per place for alternative provision. This is set out in [Table C](#).

A tapered protection will be applied to provide continued protection against significant budget reductions as a result of changes to ESG rates. This per place protection ensures that the reduction in funding resulting from these changes cannot be greater than a specified percentage of the total allocation³.

The percentage protection for an academy is determined by its level of ESG per place (ESG + ESG protection) in the 2015 to 2016 academic year. For academies that had no ESG protection the level of ESG per place would be £369.75 for special academies and £326.25 for AP; for others with ESG protection the level of ESG per place will be higher.

For special and hospital education:

- if the academy received up to and including £369.75 of ESG the protection rate will be -1% of the academy's total allocation
- if the academy received up to and including £595 of ESG the first £369.75 will be protected at -1% and the amount above £369.75 will be protected at -2% of the academy's total allocation
- if the academy received more than £595 the first £369.75 will be protected at -1%, any amount above £369.75 and up to and including £595 will be protected at -2% and any amount above £595 will be protected at -3% of the academy's total allocation

For alternative provision:

- if the academy received up to and including £326.25 of ESG the protection rate will be -1% of the academy's total allocation
- if the academy received up to and including £525 of ESG the first £326.25 will be protected at -1% and the amount above £326.25 will be protected at -2% of the academy's total allocation
- if the academy received more than £525 the first £326.25 will be protected at -1%, any amount above £326.25 and up to and including £525 will be protected at -2% and any amount above £525 will be protected at -3% of the academy's total allocation

³ This excludes any top-up funding from the local authority.

Sample Table D – academic year 2016 to 2017 education services grant (ESG) protection

Line	Value		Calculation	Explanation
	Special and hospital	Alternative provision		
D.1 Academic year 2016 to 2017 reduction rate				
High needs places				
1.	Academic year 2015 to 2016 total number of high needs places (pre-16 and post-16)	78		The place count in line [1] is the total number of high needs places including pre- and post-16 places for the 2015 to 2016 academic year. For academies with joint special and alternative provision the total places shown in line [1] will be the sum of the number of its special / hospital and AP places shown separately in line [2].
2.	Academic year 2015 to 2016 number of high needs places (pre-16 and post-16)	70	8	This is the number of high needs places for the 2015 to 2016 academic year including pre- and post-16 places. It shows special / hospital and AP places separately. For most academies this number will be the same as the number in line [1].
3.	Academic year 2016 to 2017 number of high needs places (pre-16 and post-16)	70	8	This is the total number of high needs places for the 2016 to 2017 academic year including pre- and post-16 places. It shows special / hospital and AP places separately.
Academic year 2015 to 2016 total allocation unit values				
4.	Academic year 2015 to 2016 high needs allocation	£700,000.00	£800,000.00	This step calculates the total 2015 to 2016 allocation in per place terms. Line [4] is the high needs allocation for the 2015 to 2016 academic year including post-16. This is shown in Table A of your 2015 to 2016 funding statement. This excludes any top-up funding from your local authority.

Line		Value		Calculation	Explanation
		Special and hospital	Alternative provision		
5.	Academic year 2015 to 2016 education services grant	£25,882.50	£2,610.00		This is the amount of ESG received in the 2015 to 2016 academic year. This is shown in Table B of your 2015 to 2016 funding statement.
6.	Academic year 2015 to 2016 ESG protection	£9,259.00	£9,259.00		ESG protection was paid in academic year 2015 to 2016 to protect academies' per place funding against losses resulting from the fall in the ESG rate between the 2014 to 2015 and 2015 to 2016 academic years. If this applies to your academy it will be shown in Table C of your 2015 to 2016 funding statement.
7.	Academic year 2015 to 2016 post-16 allocation (total funding excluding student financial support funding)	£0.00	£0.00		This is the total post-16 allocation for the 2015 to 2016 academic year as shown in the summary statement, where applicable. It excludes student financial support funding.
8.	Academic year 2015 to 2016 total allocation adjusted unit value	£10,488.46	£10,444.96	= ((4 + 5) / 2) + ((6 + 7) / 1)	This is the total per place allocation for the 2015 to 2016 academic year. If the academy is to receive a protection amount in the 2016 to academic year the percentage protection rate will be applied to this figure multiplied by the number of places for the 2016 to 2017 academic year. Place numbers from lines [1] and [2] are used because special / hospital and AP places attract different funding rates. This applies to academies with joint special / hospital and alternative provision. For most academies the place numbers in both lines will be identical.
ESG per place rates and change between academic years 2015 to 2016 and 2016 to 2017					
9.	Academic year 2015 to 2016 ESG per place rate	£369.75	£326.25		This step calculates the difference between the ESG rates for the two academic years. Line [9] is the ESG rate per place for 2015 to 2016 which is equal to £369.75 for special and hospital provision and £326.25 for alternative provision.

Line		Value		Calculation	Explanation
		Special and hospital	Alternative provision		
10.	Academic year 2016 to 2017 ESG per place rate	£327.25	£288.75		The 2016 to 2017 academic year ESG per place rate is £327.25 for special and hospital provision and £288.75 for alternative provision.
11.	Change to ESG rate between academic years 2015 to 2016 and 2016 to 2017	(£42.50)	(£37.50)	= 10 - 9	This is the reduction in the ESG per place rate between the two academic years. This equals -£42.5 for special and hospital provision and -£37.5 for alternative provision.
Academic year 2016 to 2017 adjusted reduction unit value					
12.	Change to ESG rate between academic years 2015 to 2016 and 2016 to 2017	(£42.50)	(£37.50)	= 11	As line [11].
13.	Removal of academic year 2015 to 2016 ESG protection	£8,309.36	£949.64	= (6 / 1) x 2	The removal of the 2015 to 2016 ESG protection - along with the reduction in the ESG rate - is used to calculate the potential reduction in an academy's funding between the 2015 to 2016 and 2016 to 2017 academic years.
14.	Academic year 2016 to 2017 adjusted reduction unit value	(£161.21)	(£156.21)	= 12 - (13 / 3)	This line shows the potential reduction in the academy's funding per place as a result of the reduced ESG rate. It is made up of the reduction in the ESG rate between the two academic years and the removal of academic year 2015 to 2016 ESG protection. It is divided by the number of places to show the reduction per place.

Line		Value		Calculation	Explanation
		Special and hospital	Alternative provision		
15.	Academic year 2016 to 2017 reduction rate (loss) = adjusted reduction as a proportion of total allocation adjusted unit value	-1.54%	-1.50%	= 14 / 8	This shows the reduction per place as a proportion of the total allocation received in the 2015 to 2016 academic year. It shows the proportion of the academy's academic year 2015 to 2016 per place allocation they would lose without protection.
D.2 Academic year 2016 to 2017 tapered protection					
Academic year 2015 to 2016 funding rate					
16.	Academic year 2015 to 2016 ESG	£25,882.50	£2,610.00	= 5	This step calculates the tapered protection rate for the academy's 2016 to 2017 academic year funding. As [5] this line shows the total ESG received for academic year 2015 to 2016.
17.	Academic year 2015 to 2016 allocation protection	£8,309.36	£949.64	= 13	As [13] the rate of allocation protection received in academic year 2015 to 2016.
18.	Academic year 2015 to 2016 funding rate	£488.46	£444.96	= (16 + 17) / 2	The funding rate for academic year 2015 to 2016 is made up of the amount of ESG and allocation protection received. This is divided by the number of places to show the funding rate per place.
Academic year 2016 to 2017 tapered protection					
19.	Condition 1	1%	1%		The conditions and thresholds refer to the protection rates and the level of ESG these apply to. Condition 1 is the lowest rate of protection of 1%.
20.	Threshold 1	£369.75	£326.25		Threshold 1 is £369.75 for special and hospital education and £326.25 for alternative provision.
21.	Condition 2	2%	2%		Condition 2 is 2%.

Line		Value		Calculation	Explanation
		Special and hospital	Alternative provision		
22.	Threshold 2	£595	£525		Threshold 2 is £595 for special and hospital education and £525 for alternative provision.
23.	Condition 3	3%	3%		Condition 3 is 3%.
Academic year 2016 to 2017 adjusted reduction unit value					
24.	Funding rate up to and including threshold 1 is protected against losses below condition 1	-0.76%	-0.73%	$= -1 \times (\text{MIN}(20, 18) / 18) \times 19$	<p>The 2016 to 2017 allocation reduction floor is the maximum reduction in an academy's funding between the two academic years. For each academy this is calculated by applying the protection rates (conditions) to the relevant part of the 2015 to 2016 academic year per place funding rate.</p> <p>For special and hospital education the 2015 to 2016 funding rate up to and including £369.75 is protected at -1%.</p> <p>For alternative provision the 2015 to 2016 funding rate up to and including £326.25 is protected at -1%.</p>
25.	Funding rate beyond threshold 1 up to and including threshold 2 is protected against losses below condition 2	-0.49%	-0.53%	$= -1 \times (\text{MIN}((22 - 20), (18 - 20)) / 18) \times 21$	<p>For special and hospital education the 2015 to 2016 funding rate up to and including £595 is protected at -2%.</p> <p>For alternative provision the 2015 to 2016 funding rate up to and including £525 is protected at -2%.</p>
26.	Funding rate beyond threshold 2 is protected against losses below condition 3	0.00%	0.00%	$= -1 \times (\text{MAX}(0, 18 - 22) / 18) \times 23$	<p>For special and hospital education the 2015 to 2016 funding rate above £595 is protected at -3%.</p> <p>For alternative provision the 2015 to 2016 funding rate above £525 is protected at -3%.</p>
27.	Allocation reduction floor	-1.24%	-1.27%	= 24 + 25 + 26	This line shows the maximum per place reduction in the academy's funding between the two academic years resulting from the reduction in ESG.

Line	Value		Calculation	Explanation	
	Special and hospital	Alternative provision			
D.3 Academic year 2016 to 2017 protection calculation					
Academic year 2016 to 2017 ESG protection					
28.	Extent to which academic year 2016 to 2017 allocation reduction rate falls below the protection floor	0.29%	0.23%	=IF (27 < 15, 0, 27 -15)	This shows how much per pupil funding has dropped beyond the threshold shown in line [27] between the two academic years.
29.	Academic year 2016 to 2017 ESG protection	£2,158.20	£191.12	= 28 x 8 x 3	This line shows the protection amount the academy will receive in the 2016 to 2017 academic year for each type of provision it provides. It is calculated by applying the protection rate to the total 2015 to 2016 allocation per place multiplied by the academic year 2016 to 2017 place numbers.
30.	Academic year 2016 to 2017 total ESG protection	£2,349.32			For most academies this figure will be the same as the figure in line [29]. For academies with joint special and alternative provision line [30] shows the total protection amount the academy will receive in the 2016 to 2017 academic year for its total place numbers, including special, hospital and AP places as applicable.

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 the EFA
- [PE and sport premium for primary schools](#) - paid by the EFA in the autumn term
- [universal infant free school meals](#) – paid in two instalments by the EFA to academies with infant classes or pupils of infant age
- 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 2016 to 2017 [high needs funding arrangements](#) is available.
- funding for commissioned SEN or AP services – paid by local authorities and other schools and academies, usually under a service level agreement or contract, where such services are offered by the academy.

Further information about [revenue funding payments for academies](#) is available.

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

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.



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