

# Treatment of Shared Staffing

## Staff shared between more than one school

With an increasing number of schools sharing staff, e.g. Headteachers, it has become necessary to provide guidance to ensure consistency in the treatment of salaries. In essence the salary codes on your system must reflect the actual salary expenses of the school.

The treatment will depend on which school the member of staff works in as their main job.

Please follow the example below when coding salary costs: -

A Headteacher works at School A but is temporarily covering part time for an absence at School X.

- School A need to invoice School X for the proportion of salary relevant.
- When the income is received by School A it should be offset against the teacher's salary codes. (If your system does not allow you to post income directly to an expenditure code you will have to record it to income and then carry out journals)
- School X should code the invoice directly to the teacher's salary codes.
- School X should code any money from absence insurance schemes to I10.