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| SCLogoOct08%20MONO%20FP | | | | **INTERNAL** RECHARGE | | RECHARGE NUMBER ***Date:***  ***Financial Year:*** | | | | |
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| **TOTAL DUE £:** | | |  | **-** |  | |

**BEFORE COMPLETING ACCOUNT CODES PLEASE SEE GUIDANCE ON REVERSE**

**CODES PREFIXED WITH A ARE FOR APPORTIONMENT OF COSTS**

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| **CODE TO BE CREDITED** | | | | | | | | | | | | | | |
| Account Code – **please select A or R** | | | | | | Cost Centre | | | | | Cat 5 Analysis code (Where applicable) | £ | - | p |
| R/A |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **CODE TO BE DEBITED** | | | | | | | | | | | | | | |
| Account Code– **please select A or R** | | | | | | Cost Centre | | | | | Cat 5 Analysis code (where applicable) | £ | - | p |
| R/A |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**IMPORTANT - THE SAME R/A ACCOUNT CODE PREFIX MUST BE USED ON BOTH SIDES OF THE IR, DEBIT AND CREDIT**

Authorised by:

Print name:

\* \* Please return to **Schools Finance Team** [**education-finance@shropshire.gov.uk**](mailto:education-finance@shropshire.gov.uk)

for processing by Journal Transfer \* \*

**ACCOUNT CODE GUIDANCE;**

Account codes starting with an R should be used for Traded Services. The credit account code for School’s income from internal services is R96404. The corresponding debit code for this credit account code must start with R4. When using R codes, the 4th digit on the income and 2nd digit on the expenditure must be the same – please select the relevant code from the latest Consistent Financial Reporting list saved in the link below;

**IMPORTANT - THE SAME R/A ACCOUNT CODE PREFIX MUST BE USED ON BOTH SIDES OF THE IR, DEBIT AND CREDIT**

<https://www.shropshirelg.net/services/finance/schools-finance-team-and-general-ledger/consistent-financial-reporting/>

For non-trading transfers between schools, account codes starting with an A can be used – see above list.

For apportionment of expenditure between federations, account codes starting with an A can also be used and without the need for an Internal Recharge form – Journals can be requested via your Schools Finance Officer. Federations may wish to set up an Inter school spreadsheet to record, review and approve shared federation costs which can be processed termly or when requested.

**Please see common examples;**

**Example 1 - Trading;**

CREDIT

R96**4**04 School's income from internal services

DEBIT

R**4**5025 IT Services & Consultancy Recharge

**Example 2 – Transfer of Income;**

CREDIT

R96507 – Payments received from other schools

DEBIT

R56160 – Schools Special facilities Recharge

**Example 3 – Apportionment of cost;**

CREDIT

A45015 IT Software Licences, Maintenance & Support or R45015 IT Software Licences, Maintenance & Support Recharge (where original charge traded such as original charge from Shropshire Council)

DEBIT

A45015 IT Software Licences, Maintenance & SupportR45015 IT Software Licences, Maintenance & Support Recharge (where original charge traded such as original charge from Shropshire Council)