



FSSU
Financial Support
Services Unit

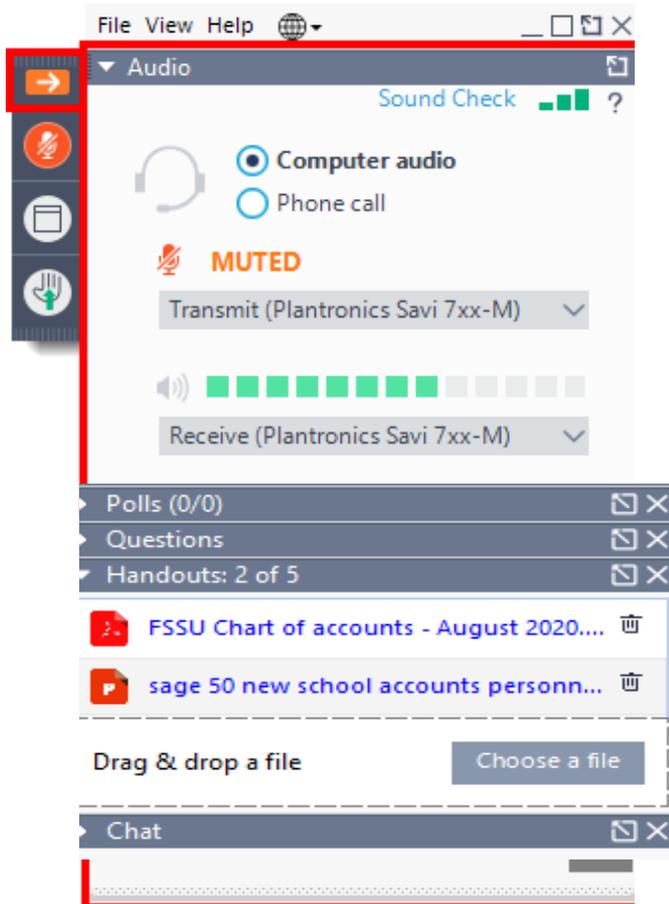
Surf Accounts Webinar

Using Departments in Surf Accounts

Introduction

Welcome to this Surf webinar

Presented by Breda Murphy from the FSSU and joined by Eileen Ahern & Liz Lambert



Attendee Control Panel

Join and select audio:

- Choose Computer audio

or if you cannot hear using computer audio

- Choose **Telephone** and dial the number (01 6572652)

Questions Tab: write in any questions you might have

Today's Powerpoint Presentation is available under handouts:

1. Click the name of a handout to access it.
2. The handout file will automatically start downloading
3. Click the downloaded file at the bottom of the browser to open or save it.
4. Note it alternatively may open in the default web browser depending on your pc setup and you can print and download from the web page

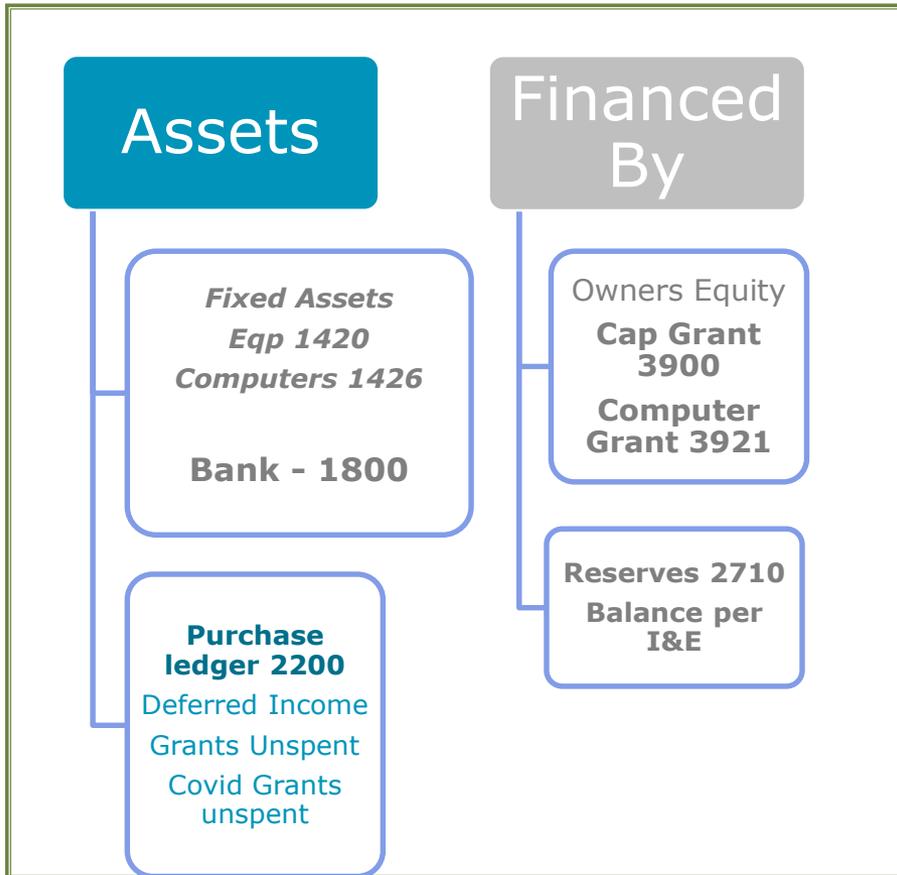
Note: Today's presentation is being recorded and will be provided within 48 hours.

Using Departments in Surf Accounts

Agenda

- 🔄 An overview of the monthly BOM Reporting requirements
- 🔄 Using the Departments in Surf Accounts
- 🔄 Practical example of creating a Department & amending transactions to facilitate reporting on designated income
- 🔄 Practical examples of running reports using departments in Surf to answer some frequently asked accounts questions
- 🔄 Summary

An overview of monthly BOM Reporting requirements



Month End 20/21 file would include

- Run a **General ledger** report for the breakdown of what is in each nominal account
- BOM Monthly Reporting Pack
 1. **Income & Expenditure** report for month ending... – overview and summary for all departments
 2. Bank reconciliations for all bank accounts at month end
 3. Run the **Balance sheet** at month end reporting date
 4. Run the Suppliers ledger report
 5. Run a report by **department for** all capital projects showing the grants and related expenditure.

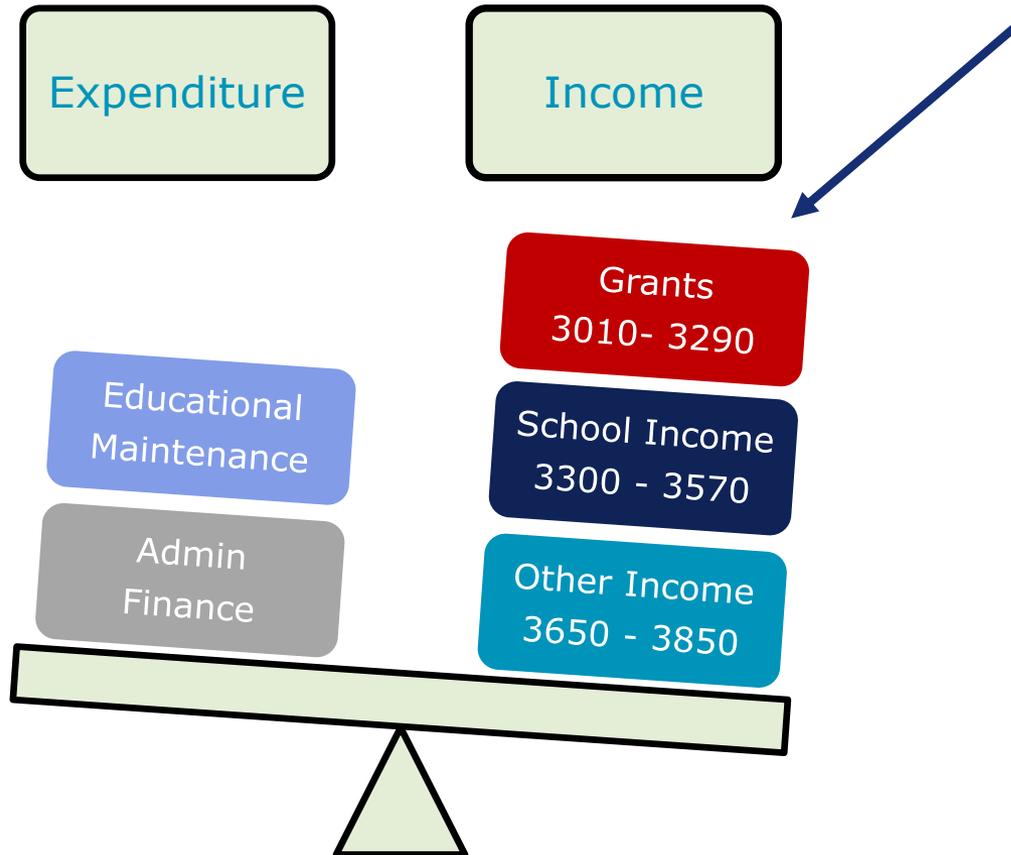
Standardised COA AND Surf looks after the Debits & Credits

Surf Reports - Practice running and reviewing reports including by department to ensure accuracy

Make sure that all the month end reports tie in to each other.

The reconciled bank balances, suppliers list and the Net Profit figure should tie into those headings in the Balance sheet

Surf Accounts Monthly Reporting



Income & Expenditure Account

Information to the BOM on the monies received and expenses incurred.

Comparisons with budget and prior year

Where reporting by department comes in ?

- BOM - Accountable for the Grants received and for how the money is spent.
- Some grants are ringfenced

What are the key questions being asked about the accounts in Surf?

- How much is left to spend?
- & many more!

Use of departments in Surf

- ❁ A department can be used where the school needs to monitor the expenditure of a particular type of grant or income across a range of different expense headings.

- ❁ The school must monitor the expenditure of the
 - ✓ Capital building or equipment grants
 - ✓ Minor Works Grant
 - ✓ ICT Grant
 - ✓ Book grant
 - ✓ Supervision and substitution grant
 - ✓ Covid Grants
 - ✓ Non-teacher pay grant as these are ring fenced grants i.e. can only be spent for the purpose for which the grant has been given.

 - ✓ A number of other departments have been set up for expenditure which a school typically wants to track, example SSSF, TY and non-pay grant.

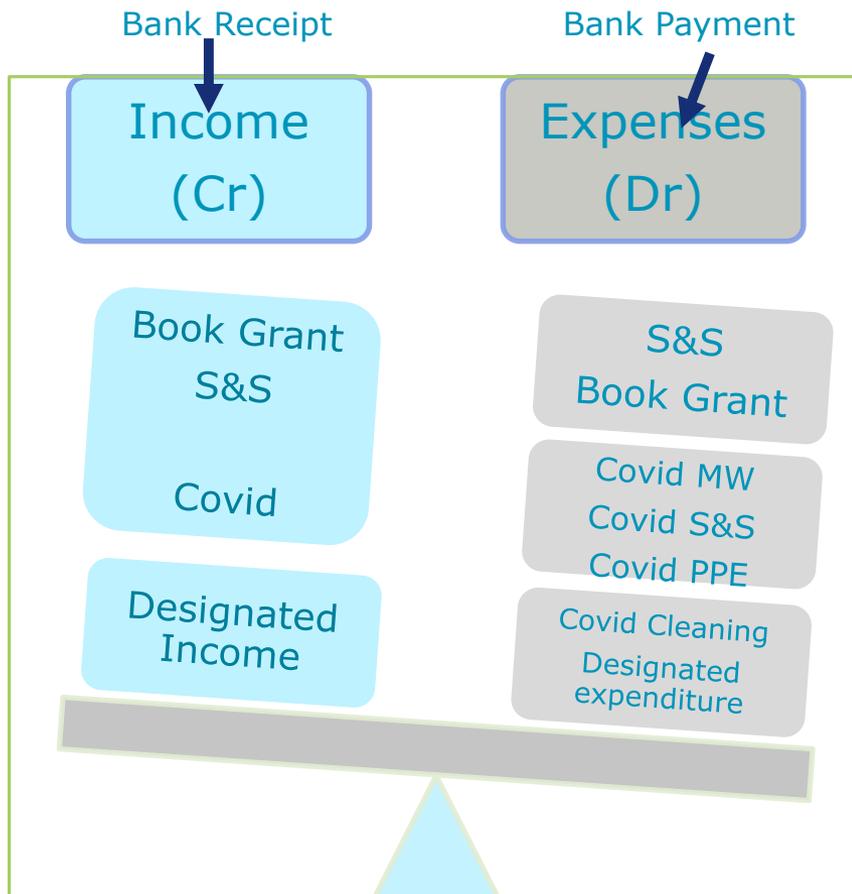
- ❁ A school can add a department where it needs to monitor the expenditure of a particular grant or income within its own school e.g. canteen, breakfast club, adult education, designated income

- ❁ A department can also be used to provide a breakdown of a nominal account code:
 - Income received in advance
 - Grants received in advance
 - Other Subjects

A report for a Department is a monitoring of specific Income streams and how that income is spent

Income & Expenditure Report for all departments
(leave dept blank)

Income & Expenditure report with a department ref
selected



I&E report for a particular department will provide a summary of the relevant income and expense codes for selected department in one document

If you want a drill down report on the figures in this summary of an income stream, the [General ledger report](#) for that department will provide that detail

Practice

Knowing how to run the report and interpret the figures

Easier to pick up errors in recording from the reports by Dept

Practical example of setting up and using Departments in Surf

The school received a donation of €15,000 from a past pupil and they want it spent on a wellbeing program for the students. Schools are registered charities so they must be accountable and transparent and be able to report on such designated income

<3851> Designated Income	€15,000
<4918> Designated expenditure	€7,500
<4650> Gym hire for PE	€3,500

Some of this information is entered in Surf – how to find it ?

In my demo work we will see how we can trace what is entered and what we have to do to report on this designated income if required by the Charities regulator or by the BOM

Setting up a department

1. Click Settings (bottom left of the screen)
2. Under Accounts Heading > select Departments.
3. To add more departments, click the 'Add' icon (at the bottom left of the screen), scroll down to the bottom of the list of departments and in the blank box enter a code and description for the department you want to set up.
4. Click 'Save' when done.

FAQ 1 – Report for the “Wellbeing Donation”

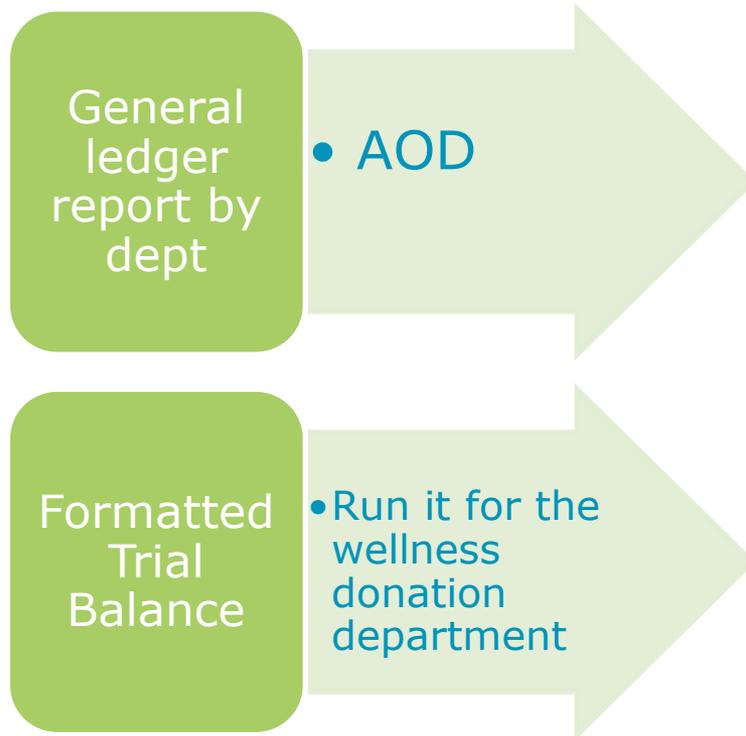
Code	Description	2020	
		Current Period	Budget
		€	€
Income and Expenditure Account			
Income			
Income Department Grants			
3010	Non Pay Budget	126,000.00	-
3020	DEIS Grant	-26,000.00	-
3030	Non Teachers Pay Budget	-1,000.00	-
3050	Support Services Grant	-1,000.00	-
3150	Book Grant	-1,000.00	-
3230	Computer / IT Grant	50,000.00	-
3240	Supervision/Substitution	5,130.00	-
3277	Covid Minor Works Grant Non Capital	38,025.00	-
3280	Covid Aide Grant	2,800.00	-
3281	COVID Capitation for PPE Grant	3,500.00	-
3283	Covid Capitation for Additional Cleaning Grant	350.00	-
		€196,805.00	- €
Income School Generated			
3390	School Administration Charges	60,000.00	-
		€60,000.00	-
Income Other Income			
3850	Other Special Income	15,000.00	-
		€15,000.00	-
	TOTAL Income	€271,805.00	- €
Expenditure			
Expenditure Education Salary			
4150	Supervisors Salaries	4,200.00	-
		€4,200.00	-
Expenditure Education Other			
4410	Non Capital Computers / ICT Expense	5,000.00	-
4650	Physical Education	3,500.00	-
4918	Designated Expense	7,500.00	-
		€16,000.00	-
Expenditure Repairs, Maintenance and Establishment			
5316	Covid Minor Works Grant (Non Capital) Expense	38,025.00	-
5801	Covid Aide Grant Expense	2,800.00	-
5802	Covid PPE Grant Expense	4,000.00	-
5804	Covid Capitation for Cleaning Wages Expense	350.00	-

Income & Expenditure report –

Can I see the postings here?

Example of using a Surf report to check for accuracy of accounts

Surf Report



Amending Transactions



Using department reports to provide answers to some sample frequently asked accounts questions

Suggested Frequently asked accounts questions

1. Request for an analysis of the Wellness Donation showing how the funds were spent
2. How much of the S&S Grant is spent for 2019/2020?
3. What have we spent the 2019/2020 ICT grant on ?

What is the current position with the Covid Grants?

4. How much have we received thus far?
5. How much of each covid grant is left to spend at 31.8.2020
6. Provide an update on the covid grants as at 30.9.2020

Surf Reports by Department



FAQ 2 – Update on the S&S Grant

Formatted Trial Balance for S&S Grant

Formatted Trial Balance Report - SS		Date Range: 1st Sep 2019 To 31st Aug 2020	
Sample C & C School			
	2020	2019	
Code	Current	Comparative	Department
	€	€	
Income and Expenditure Account			
Income			
Income Department Grants			
3240	Supervision/Substitution	5,130.00	- Supervision & substitution
		€5,130.00	-
	TOTAL Income	€5,130.00	-
Expenditure			
Expenditure Education Salary			
4150	Supervisors Salaries	4,200.00	- Supervision & substitution
		€4,200.00	-
	TOTAL Expenditure	€4,200.00	-
	NET SURPLUS/DEFICIT	€930.00	-

General ledger for S&S with detail

General Ledger Accounts						Date Range: 1st Sep 2019 To 31st Aug 2020		
Sample C & C School								
Code	Date	Doc.No.	Department	Type	Details	Debit	Credit	Balance
3240-Supervision/Substitution								
3240	29/12/2019	21	Supervision & substitution	RCPT	DES S&S grant	-	2,130.00	-2,130.00
3240	29/06/2020	22	Supervision & substitution	RCPT	DES S&S grant	-	3,000.00	-5,130.00
					Totals:	-	€5,130.00	€-5,130.00
4150-Supervisors Salaries								
4150	31/08/2020	12	Supervision & substitution	NJRNL	S&S Total cost	4,200.00	-	4,200.00
					Totals:	€4,200.00	-	€4,200.00
					Totals:	€4,200.00	€5,130.00	€-930.00

FAQ 3 - What have we spent the 2019/2020 ICT grant on ?

General Ledger Accounts Sample C & C School						Date Range: 1st Sep 2019 To 31st Aug 2020		
Code	Date	Doc.No.	Department	Type	Details	Debit	Credit	Balance
1460-Capital: Computer Equip								
1460	04/08/2020	1289	ICT grant	PINV	Compac 4 ipac-Capital: Computer Equip	35,000.00	-	35,000.00
Totals:						€35,000.00	-	€35,000.00
1800-Current Account								
1800	23/04/2020	20	ICT grant	RCPT	ICT Grant received	50,000.00	-	50,000.00
Totals:						€50,000.00	-	€50,000.00
2100-Purchase Ledger Control								
2100	31/07/2020	1223	ICT grant	PINV	Compac 4 ipac-Non Capital Computers / ICT Expense	-	5,000.00	-5,000.00
2100	04/08/2020	1289	ICT grant	PINV	Compac 4 ipac-Capital: Computer Equip	-	35,000.00	-40,000.00
Totals:						-	€40,000.00	€-40,000.00
3230-Computer / IT Grant								
3230	23/04/2020	20	ICT grant	RCPT	ICT Grant received	-	50,000.00	-50,000.00
Totals:						-	€50,000.00	€-50,000.00
4410-Non Capital Computers / ICT Expense								
4410	31/07/2020	1223	ICT grant	PINV	Compac 4 ipac-Non Capital Computers / ICT Expense	5,000.00	-	5,000.00
Totals:						€5,000.00	-	€5,000.00
8080-Annual Depreciation - Other								
Totals:						-	-	-
Totals:						€90,000.00	€90,000.00	-

Departments and reporting from Surf - Summary

Surf Reports

- 🔄 Knowing what reports to run to answer queries
- 🔄 The more practice the better you will become at spotting items for correction
- 🔄 Presentation of the information from Surf looks well

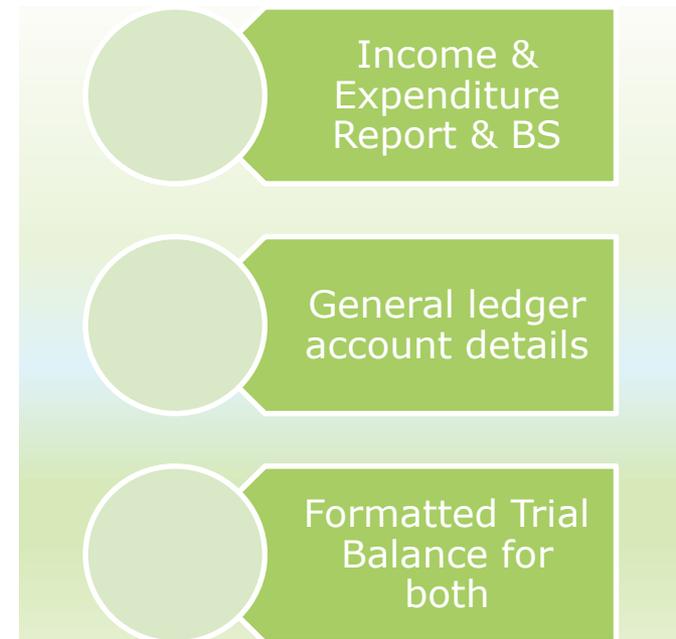
General ledger report

- 🔄 Review for accuracy and completeness
- 🔄 Review the GL report for AOD
- 🔄 Make any amendments where necessary – handy option there within the general ledger report

Which report by Department ?

- 🔄 Formatted Trial Balance Useful for providing a summary of specific Grants and how they are used
- 🔄 General ledger report by Dept by **transaction date** is very useful, e.g for Covid analysis by date range

Surf Reports by Department



Using department reports to provide answers to some sample frequently asked accounts questions

Suggested Frequently asked accounts questions

FAQ's - Covid Grants?

4. How much have we received thus far?
5. How much of each covid grant is left to spend at 31.8.2020
6. Provide an update on the covid grants as at 30.9.2020

Surf Reports by Department



FAQ 4 – How much Covid Grants has School received to date?

1800-Current Account								
1800	04/08/2020	1	COVID 19	RCPT	Covid Minor works grant	70,000.00	-	70,000.00
1800	04/08/2020	3	COVID 19	RCPT	Covid Capitation for PPE	25,000.00	-	95,000.00
1800	04/08/2020	4	COVID 19	RCPT	Covid Enhanced supervision	20,000.00	-	115,000.00
1800	04/08/2020	2	COVID 19	RCPT	Covid Aide Grant	2,800.00	-	117,800.00
1800	04/08/2020	5	COVID 19	RCPT	CLeangin grant	6,000.00	-	123,800.00
1800	27/08/2020	7	COVID 19	PMT	Cleaners -Additional hours Payroll tax	-	70.00	123,730.00
1800	27/08/2020	6	COVID 19	PMT	Cleaners -Additional hours	-	280.00	123,450.00
1800	28/08/2020	3	COVID 19	PMT	COVID Aide Net wages	-	2,100.00	121,350.00
1800	28/08/2020	1	COVID 19	PMT	100 Extra Desks	-	8,000.00	113,350.00
1800	28/08/2020	4	COVID 19	PMT	ROS PAYE	-	700.00	112,650.00
1800	31/08/2020	2	COVID 19	PMT	Furniture Storage Costs DD Ltd	-	1,000.00	111,650.00
Totals:						€123,800.00	€12,150.00	€111,650.00
2100-Purchase Ledger Control								
2100	19/08/2020	57186	COVID 19	PINV	Athlone Suppliers-Adapting toilets	-	15,000.00	-15,000.00
2100	25/08/2020	222	COVID 19	PINV	Athlone Suppliers- Reconfigure Classroom Space	-	20,000.00	-35,000.00
2100	28/08/2020	01564140	COVID 19	PINV	Sanitiser Express-Hand sanitiser and dispensers	-	1,500.00	-36,500.00
2100	28/08/2020	222	COVID 19	PINV	PPE Ltd-Face Masks, visors, aprons	-	2,000.00	-38,500.00
Totals:						-	€38,500.00	€-38,500.00

2160-Covid Minor Works Grant Unspent

General ledger – or Nominal activity
Transaction Dates - NB
1800 & 2100 will give a good summary

FAQ 5 – How much of the Covid Grants have we left to spend at 31.8.2020

Current Liability Accruals

2169	Covid Minor Works Grant Unspent	23,975.00	- COVID 19
2182	Covid PPE Grant Unspent	21,500.00	- COVID 19
2183	Covid Enhanced Supervision Grant Unspent	20,000.00	- COVID 19
2184	Covid Capitation for Additional Cleaning Grant Unspent	5,650.00	- COVID 19

Balance sheet report
Formatted TB for the Covid Dept

Sample data for Covid grants - Overview

DES Covid Grant	Income code	Total Grant Received	Included in income up to 31 Aug 2020 (to take account of spending)	Accountant Adjustment	Adjusted Income up to 31 August 2020	Remainder Included in Income for year starting 01 Sept 2020
Covid Minor Works	3277	€70,000	€46,025	€8000 spent on capital items (accountant reclassified as capital grant)	€38,025	€23,975
Covid Aide Grant	3280	€2,800	€2,800		€2,800	0
Capitation for PPE, consumables & equip	3281	€25,000	€3,500		€3,500	€21,500
Enhanced Supervision Grant	3282	€20,000	0		0	€20,000
Capitation additional cleaning	3283	€6,000	€350		€350	€5,650
			0			

To view the total grants received in detail generate a general ledger accounts detail report and you will see the total grants received for a relevant period e.g. transaction date 01/08/2020-30/09/2020

Sample Data for Covid expenses - Overview

DES Covid Grant	Cost Code	Cost incurred to 31.8.2020	Accountant Adjustment	Adjusted Expenditure up to 31 August 2020	Expense incurred in September 2020	Total Spend for Aug 20 & Sep 20 Per Accounts	Total Spend for Aug 20 & Sep 20 Before Audit Adjustment
Covid Minor Works Expense	5316	€46,025	€8000 spent on capital items (accountant reclassified as capital grant)	€38,025	€24,000	€62,025	€70,025
Covid Aide Grant Wages Expense	5801	€2,800		€2,800	0	€2,800	
Capitation for PPE, consumables & equip Expense	5802	€3,500		€3,500	€4,000	€7,500	
Enhanced Supervision Grant Wages Expense	5803	0		0	€5,555	€5,555	1650
Capitation additional cleaning Wages Expense	5804	€350		€350	€1,650	€2,000	
	5805	0		0			

General ledger can be run using the transaction date

Account Details

Back

Print

Excel

Save

Email

	BASED ON	DATE FROM	DATE TO	ACCT. CODE FROM	ACCT. CODE TO	DEP
	Transaction Date ▾	01/08/2019 	30/09/2020 	From 	To 	COVID ▾

Run

Advanced Settings

Auditor may Reclassify some minor works as a capital transaction

3277-Covid Minor Works Grant Non Capital

3277	31/08/2020	2	COVID 19	NJRNL	Amount of covid minor works grants spent Aug 20	-	46,025.00	-46,025.00
3277	31/08/2020	13	COVID 19	NJRNL	Accountants adjustment: Capitalise Covid minors works re desks purchased	8,000.00	-	-38,025.00
3277	01/09/2020	3	COVID 19	NJRNL	Balance of covid minor works grant remaining at 01/09/2020	-	23,975.00	-62,000.00
Totals:						€8,000.00	€70,000.00	€-62,000.00

316-Covid Minor Works Grant (Non Capital) Expense

316	19/08/2020	57186	COVID 19	PINV	Athlone Suppliers-Adapting toilets	15,000.00	-	15,000.00
316	19/08/2020	1	COVID 19	NJRNL	VAT on Adapting Toilets	2,025.00	-	17,025.00
316	25/08/2020	222	COVID 19	PINV	Athlone Suppliers-Reconfigure Classroom Space	20,000.00	-	37,025.00
316	28/08/2020	1	COVID 19	PMT	100 Extra Desks	8,000.00	-	45,025.00
316	31/08/2020	13	COVID 19	NJRNL	Accountants adjustment: Capitalise desks purchased	-	8,000.00	37,025.00
316	31/08/2020	2	COVID 19	PMT	Furniture Storage Costs DD Ltd	1,000.00	-	38,025.00
316	25/09/2020	50164	COVID 19	PINV	Athlone Suppliers-Covid Minor Works Grant (Non Capital) Expense	24,000.00	-	62,025.00
Totals:						€70,025.00	€8,000.00	€62,025.00

801-Covid Aids Grant Expense

FAQ 6 – Provide a Covid update at 30.9.2020

Formatted Trial Balance Report - COVID		Date Range: 1st Sep 2020 To 31st Aug 2021		
Sample C & C School				
		2021	2020	
Code	Description	Current	Comparative	Department
		€	€	
Income and Expenditure Account				
Income				
Income Department Grants				
3277	Covid Minor Works Grant Non Capital	23,975.00	38,025.00	COVID 19
3280	Covid Aide Grant	-	2,800.00	COVID 19
3281	COVID Capitation for PPE Grant	21,500.00	3,500.00	COVID 19
3282	COVID Enhanced Supervision Grant	20,000.00	-	COVID 19
3283	Covid Capitation for Additional Cleaning Grant	5,650.00	350.00	COVID 19
		€71,125.00	€44,675.00	
	TOTAL Income	€71,125.00	€44,675.00	
Expenditure				
Expenditure Repairs, Maintenance and Establishment				
5316	Covid Minor Works Grant (Non Capital) Expense	24,000.00	38,025.00	COVID 19
5801	Covid Aide Grant Expense	-	2,800.00	COVID 19
5802	Covid PPE Grant Expense	4,000.00	3,500.00	COVID 19
5803	Covid Enhanced Supervision Grant Expense	5,555.00	-	COVID 19
5804	Covid Capitation for Cleaning Wages Expense	1,650.00	350.00	COVID 19
		€35,205.00	€44,675.00	
	TOTAL Expenditure	€35,205.00	€44,675.00	
	NET SURPLUS/DEFICIT	€35,920.00	-	

FAQ 6 – Sample Data summary at 30.9.2020

DES Covid Grant	Income code	Remainder Included in Income for year starting 01 Sept 2020	Expense incurred in September 2020	Cost Code	Grant Remaining (Subtract one from the other)
Covid Minor Works	3277	€23,975	€24,000	5316	-€25
Covid Aide Grant	3280	0	0	5801	€0
Capitation for PPE, consumables & equip	3281	€21,500	€4,000	5802	€17,500
Enhanced Supervision Grant	3282	€20,000	€5,555	5803	€14,445
Capitation additional cleaning	3283	€5,650	€1,650	5804/5805	€4000

FAQ's - Covid Grants? What have we learnt

- Be mindful when running the reports by Covid Department
 - Transactions are recorded over at least two financial years
 - There may be audit adjustments at 31.8.2020
 - That will leave Covid transactions in both the I&E and BS
 - Formatted Trial Balance will provide a summary of both
 - The general ledger report by transaction date will also provide additional information
- It will depend on the question being asked as to the best report to run to provide an answer

Conclusion

Surf Accounts = a very effective School accounts system

No excel if you can avoid it

Departments will assist with reporting on Income streams

Make sure you are working with the Revised FSSU COA August 2020

Practice running reports

Know what each report will give you

Check that the figures make sense compared with what the Board were given

All about building your confidence

Presentation is important

Finally

Today's training - a big focus on reporting & don't be concerned if it seems a bit daunting

Practice, time and experience will be the key

Don't panic, just do your best

Each month it will get easier!

FSSU team always here to support

Thank You for Attending