

Budget Preparation Guidance 2020/21

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1.0 Introduction

- 1.1 This guide is intended to provide budget holders and other staff members of Kingdom Housing Association Limited (KHA) to have a detailed understanding of the budget setting process for 2020/21 for KHA , Kingdom Initiatives Limited (KI) and Kingdom Support & Care Community Interest Company (KSC)

2.0 Definition of a Budget

- 2.1 A budget is most simply defined as a 'plan expressed in financial terms' and focuses on estimating all income and expenditure required for the organisation for a specific period. Generally this will cover one financial year however as this feeds into longer term strategic plans such as the business plan then forecasting budgetary requirements over a medium term period is an important element. Budgeting provides an essential link between financial planning and control.

3.0 Business plan overview

- 3.1 The KHA business plan is a minimum 30 year forecast of the KHA's, KI's and KSC's combined income and expenditure, balance sheet movements and cash flow now called Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash flows. It aims to reflect all major influences on the Group's income and expenditure.
- 3.2 To ensure all of the Group's commitments to tenants and financial liabilities are met, including the investment programme, KHA and KI have pre-agreed borrowing with its funders, which must be repaid by specific dates but any new borrowing must be repayable within 30 years of its first drawdown year.
- 3.3 The business plan is updated annually with the income and expenditure and balance sheet plus cash flow budgets to ensure it reflects the most up to date information available.

4.0 Chart of Accounts

- 4.1 The chart of accounts is a system of coding which enables all items of income and expenditure to be allocated to different accounts in the finance system. It also assists in the differentiation of revenue and capital items, i.e. those included in the Statement of Comprehensive Income or those included in the Statement of Financial Position.
- 4.2 It enables financial monitoring and budget analysis to be performed in a structured way such that financial performance is understood at any point in time and controlled.

- 4.3 For KHA, KI and KSC the chart of accounts is made up of a project code and an activity code. For example:

Chart of Accounts	Code	Description
Project Code (7 digits)	10-1100	Housing
Activity Code (5 digits)	14905	Training

5.0 Collaborative Planning

- 5.1 Collaborative planning (CP) is a tool used by all companies to enable completion of the budget by company and department in a standard format which can then be consolidated to produce a budget for each of the businesses and the Group business plan. General information on CP can be found in **Appendix 4**.

6.0 Overview of the Group's Approach to Budget Setting

- 6.1 Given the level of financial information available on prior year income and expenditure, in addition to the knowledge and understanding of the business held by Group staff then the approach to budget setting for 2020/21 will utilise that knowledge and information together with the 2019/20 budget data.
- 6.2 Budget values for 2019/20 and year to date outturn information are available in CP on the budget input form for 2020/21. This information will form the basis for estimating the 2020/21 draft budget and will require budget holder knowledge and expertise to be applied.
- 6.3 Where significant changes to the business have occurred or will occur (for example a change in repairs due to a legislative implementation, e.g. income or expenditure arising from new legislation) then prior year information may be of little use and therefore it is more important to focus on current year information and budget holder knowledge instead.

7.0 Role of Budget Holders

- 7.1 Budget holders will work alongside members of their teams to produce budgets for their sections and the relevant activities.

Calendarisation

- 7.2 Budget holders must think about how the budget should be applied over the 12 month period e.g. the annual snow clearing costs should not simply be divided by 12 as this type of work would only be carried out at certain times of the year. This is called calendarisation of the budget, it is important as it

enables accurate performance throughout the period to be tracked using the management accounts.

- 7.3 Calendarisation applies to both capital and revenue budgets as it affects the cash flow of the organisation during the budget period.

Budget input

- 7.4 Budget holders will then arrange for the budgets to be input to CP. After the budgets are checked and submitted in CP Finance will then collate all sections to produce a budget for each company.
- 7.5 Budgets will be produced by budget holders for both income and expenditure but also capital receipts, e.g. grants, and expenditure.
- 7.6 The main objective for budget holders will be to produce a robust and workable income and expenditure account, balance sheet and cash flow budget for the following financial year, which fits within the constraints of the 30 year business plan.

Rents

- 7.7 Rental income calculations will be completed by Housing taking account of the projected rent increase recommended by KHA and KI Boards at their November 2019 meetings. At this time rental increases should be assumed at 2.5% as that is consistent with the business plan.

Voids and bad debts

- 7.8 Voids figures will be calculated by Housing based on 7.7 above using the rate of 0.75% per annum of gross rents for social housing and mid market rent lettings.
- 7.9 Bad debts will be calculated by Housing based on 7.7 above using the rate of 0.75% per annum of gross rents for social housing and mid market rent lettings.
- 7.10 KSC may wish to consider undelivered hours as a form of void and apply a % to the total income hours.

Digital

- 7.11 It is essential that early dialogue with the Head of Digital is undertaken by departments on their projected Digital hardware and software needs for the budget period to ensure that appropriate and accurate budget projections for both revenue and capital budgeting take place.

7.12 Budget holders should be aware that Digital projects can straddle financial periods and as a result discussion with the Head of Digital should consider not only the costs of a project but also its deliverability. Therefore consideration should be paid as to where the financial impact be expected in the year and if it falls outwith the budget year.

Capital or Revenue?

7.13 Budget holders need to distinguish between capital or revenue and income or expenditure. In its broadest sense income and expenditure which is related to the running of the business or operations, is classed as revenue. Where income or expenditure is related to the development of a long term asset that contributes to the generation of future income this is classed as capital expenditure.

7.14 Grants will be treated as capital income where they contribute to the development of an asset, e.g. houses for rent. These types of grants feature on the balance sheet as that is where the costs will reside and not the income and expenditure account.

7.15 Expenditure on building new houses and offices is classed as capital expenditure as it contributes to the business over time and in future rental income.

7.16 Grants for services such as a Fife Council grant for Fife Works will be revenue grants and these will be included in the income and expenditure account as they refer to the provision of services and the costs they relate to are in the income and expenditure account.

7.17 Procurement of new Digital hardware and systems is generally classed as capital expenditure, including any implementation costs and initial training and support in developing the system.

7.18 The replacement of components within our houses is classed as capital expenditure if the component is related to the components in our accounting policies. It is essential that these costs are classified appropriately in order to avoid over stated income and expenditure account positions.

7.19 Office furniture and replacement Digital equipment which is less than £1,000 in value will be treated as revenue. Where the cost of a single item is greater than £1,000 it will be classed as capital.

7.20 Therefore capital income and expenditure is likely to be a key concern for Development, Repairs and maintenance, and Digital.

- 7.21 See **Appendices 2 and 3** for a list of budget holders and their areas of responsibility including a list of activity codes that will be completed by someone other than the budget holder, for example Insurance costs will be calculated by Finance.

8.0 Role of Finance

- 8.1 The Finance Department are responsible for the coordination of the budget setting process and ensuring that the budget is completed in line with the agreed timetable (see **Appendix 1** for detail).
- 8.2 A particular focus for the Finance Department in the process will be on additional narrative for reports and meeting timeframes. **This is the first year we are aiming to collate the budget before the festive holidays** thus avoiding key pressure points of Christmas and New Year leaving only adjustments to be made in January.
- 8.3 By 18th October 2019 Finance will ensure the new form is available in CP for input of 2020/21 budget values.
- 8.4 Finance provides budget holders with any financial information required to assist with budget setting. Finance will also be available to meet with budget holders as required to explain and discuss the process, and provide guidance and support in the preparation of budgets.
- 8.5 Finance will consolidate all individual budget submissions into one KHA budget, one KI budget and one KSC using CP.
- 8.6 It is a departmental responsibility to ensure the “raw” budget submissions against; the current year budget, the performance year to date and projected outturn expectations for the current year are appropriate. Finance will carry out a “sense” check review of the budget and revert back to departments where there are areas of further information required or to carry out any necessary adjustments.
- 8.7 Part of the Finance role within this process is to provide analysis of this draft budget and also to provide clarification to budget holders where necessary through the appropriate reporting channels.
- 8.8 Finance has a role to ensure that the annual budget can be accommodated within the current business plan and that when it is replicated year on year the business plan remains viable over 30 years.
- 8.9 Viability is determined by the ability for the individual entities and the Group to meet its future planned objectives, pays its obligations as they fall due whilst ensuring it repays debt within 30 years and meets financial covenant tests.

Overhead allocations

- 8.10 In the 2021-21 annual accounts Finance will reallocate Corporate Costs per the 2019/20 audited accounts. Direct Digital costs are allocated per usage. KSC services are provided under an SLA (Service Level Agreement) so there is no need to allocate costs to KSC. The SLA income will be allocated to Corporate Costs to offset Finance, Digital and HR expenditure incurred (net of direct costs). KI currently receives services from Capital Investment, Housing Management and Finance. The amounts recharged should account for new activity or increased support depending upon KI's business requirements.

9.0 Role of Payroll Team

- 9.1 Salary budgets will be prepared by the (recently established) Payroll team, based on the current staffing establishment and existing staff in post. This will take account of any planned contract end dates, changes, increments, maternity pay etc. The data prepared will refer to the global assumptions for pay awards, National Insurance and superannuation costs which are considered and approved by the Board. This information will be issued to budget holders for them to check and verify the contents. Include provision for sell back of annual leave.
- 9.2 Changes to salary allocation percentages for existing posts and the methodology used to allocate new posts should be carefully considered due to the impact on the unit cost calculations in the annual accounts Key Performance Indicators.
- 9.3 The EMT/SMT will consider proposals for changes to establishment posts for 2020/21 as soon as possible, with a view to ensuring approval is gained by the Board in November 2019 to ensure recruitment commences for staff to be in post by the new budget year and thereby not having a budget variance slippage of 3 months. This information, where known will be included in the salary data.
- 9.4 The EMT/SMT will consider proposals for changes to establishment posts for 2020/21 as soon as possible, with a view to ensuring approval is gained by the Board in November 2019 to ensure recruitment commences for staff to be in post by the new budget year and thereby not having a budget variance slippage of 3 months. This information, where known will be included in the salary data.
- 9.5 Any proposed amendments to the establishment require to be discussed and where approved these will be included. The salary account codes per **Appendix 4** will be populated for all Departments by Payroll in CP from the data verified by EMT/SMT and all other employee related account codes must be completed by the budget holder e.g. agency staff & recruitment costs.

10.0 Role of EMT/SMT

- 10.1 The EMT/SMT will consider the proposed budgets in line with the strategic delivery plan objectives set by the Board for the current and forthcoming year taking account of key assumptions and the wider economic environment.
- 10.2 The EMT/SMT will also consider the budget proposals in light of the need for efficiency gains and line by line in conjunction with the prior year budget, actual performance to date, expected outturn and business plan constraints such as covenants and future risks.

11.0 Role of the KHA, KI and KSC Boards

- 11.1 The KHA Board have the ultimate governance responsibility for all activities of KHA but also the Group.
- 11.2 The KI Board has the ultimate governance responsibility for all activities of KI only but their budget requires KHA Group Board approval.
- 11.3 The KSC Board has the ultimate governance responsibility for all activities of KSC only but their budget requires KHA Group Board approval.
- 11.4 The final annual 2020/21 budgets will therefore be required to be formally approved by both the KI and KSC Boards in January 2020. The KHA Board will approve its budget and KI and KSC budgets in February 2020.

12.0 2020/21 Budget Setting Process and Timescales

- 12.1 **Appendix 1 and 2** shows a detailed budget setting timetable for KHA, KI and KSC respectively. The Finance Department will issue guidelines for budget setting to budget holders by Tuesday 15th October and will ensure CP budget input forms for 2020/21 are available for input by Friday 18th October 2019.
- 12.2 **Budget holders should then submit their first draft budget to Finance by Friday 15th November 2019.**
- 12.3 A draft income and expenditure (cash flow) budget for the whole organisation will then be collated by Finance by Friday 29th November 2019. This information will be compared with the business plan by the Director of Finance and Digital by Friday 6th December 2019. Any amendments required will be fed back to the budget holders for discussion and agreement before a second draft budget prepared and submitted by Friday 13th January 2020 for KI and KSC and Friday 31st January 2020 for KHA.
- 12.4 Please note that the draft budgets will make assumptions about the relevant rent increase and pay award for planning purposes.

- 12.5 It is important that departmental submission dates for information are met due to the volume of work involved in collating each of the three company's budgets in the Group and then reviewing against the business plans. **This is the first year we are aiming to collate the budget before the festive holidays.**
- 12.6 The proposed budgets and amended business plans will then be submitted to the KHA Board on Friday 7th February 2020 for its meeting on the 17th February 2020.
- 12.7 KI and KSC Boards will finalise their budgets at meetings virtual (KI) and physical (KSC) on 23rd January 2020.
- 12.8 This will be followed by final budgets submitted to the KHA Boards on 17th February 2020 for approval.
- 12.9 The business plan will be submitted to the Lenders and the Scottish Housing Regulator for information in due course.
- 12.10 Once the cash flow budget has been signed off Finance will be responsible for converting the information into a profit and loss budget for internal use within the management accounts and for external reporting. The profit and loss budget will include some non cash items such as depreciation, grant amortisation and bad debts written off and provided for.
- 12.11 The last stages in the budget setting process will be for Finance to issue the final budgets to budget holders and import the budgets into the financial ledgers no later than 20th March 2020 for the start of the new financial year.

13.0 Budget Setting Guidelines

- 13.1 The key to effective budgeting is to understand the current position, from the 2019/20 quarterly management accounts, and to consider how this may change in the future.
- 13.2 To help with this a 2019/20 expected outturn will be produced by Finance early November after Quarter 2 management accounts are finalised.
- 13.3 Special consideration should be given to areas of income or expenditure where there is currently no budget and where budget is required going forward, similarly where there currently is a budget, which will no longer be required. Account codes can easily be amended, suspended or added, by Finance as required (**refer to Appendix 4**).
- 13.4 In addition thought should be given to whether it is appropriate for certain budgets to be centralised or decentralised or whether any budgets could be more appropriately managed by another manager.

- 13.5 For each type of income and expenditure a different approach to budgeting may be required. For fixed costs, such as rates, reference to leases, contracts and legal agreements will give a good indication of what expenditure will be due.
- 13.6 The previous year's expenditure will also provide a guide as to what will be due the following year and inflation can be added to this if necessary. For variable costs, such as repairs, the budget calculations could be broken down into the anticipated number of units multiplied by an average cost per unit to give a total budget. Otherwise past trends and the anticipation of any changes in policy or procedure may help.
- 13.7 It is advised that where there are material variances in budget between years then a note is included in CP at this stage to assist with the analysis undertaken by Finance and also the review by EMT/SMT. By including meaningful narrative this will hopefully reduce the volume of queries back to budget holders for additional information. Material variances are variances in excess of £10,000 or 5% of budget whichever is the greater.
- 13.8 Workings and details of how budget figures for both income and expenditure were arrived at should be emailed to Finance. **A separate return should be completed for Capital Income (grants) and Capital Expenditure.**
- 13.9 Salary budgets will be prepared by the Payroll team based on the current staffing establishment as outlined in section 9.
- 13.10 Only unavoidable inflation should be included in budget returns, where goods or services are known to be subject to inflation in 2020/21. For example where there is a contractual commitment and costs increase in line with RPI (Retail Price Index) annually.
- 13.11 RPI is currently 3.1% per annum, based on August 2019 RPI, however the business plan assumes 2.0% cost inflation where unavoidable, inflated costs/income should therefore be included at an assumed maximum rate of 2.0% only.
- 13.12 Any new areas of expenditure should be identified separately as a 'Cost Pressure' and included in the back up workings details in 13.7 and can be added into the NOTES sections on CP. If new codes are required please contact Finance (**refer to Appendix 5**)
- 13.13 As a starting point any cost pressures identified, including the cost of inflationary increases, should be met from generating efficiencies and savings from within the existing budget available. Similarly cross referencing efficiency gains against planned budget overspend should be annotated to the NOTES on CP.

- 13.14 Budget holders should check that any inter company transactions are correctly reflected in each budget e.g. MMR lease costs in KI are MMR lease income in KHA and SLA costs in the KSC are income in KHA.

Forecasting, Variance analysis and Reconciliations

- 13.15 It is important to ensure that the figures produced in the budget are as accurate as possible. The use of reconciliations against prior year when setting budget objectives having noted reasons for variance are key tools when constructing the budget for each department.
- 13.16 Variance analysis against prior year and in the management account process is key to strong budgeting and use of budgets as a planning tool. The budget process needs to take in to consideration a more realistic position which builds in some comfort but not excessive amounts of comfort.
- 13.17 The organisation is aiming to improve its budget construction process, not for its own sake but because the budget is the starting point for in year analysis of actual performance against planned performance through the management accounts production.
- 13.18 How the budget is calendarised i.e. allocated to each month is key to assessing the outturn performance against the remainder of the budget period to arrive at a fair and reasonable forecast outturn position at any point in time.
- 12.18 Fundamentally all these aspects of the budget process impact on cash flow requirements for KHA. The organisation has had a tendency to hold large cash balances in recent years. The margin between our deposit rate and our borrowing rate is in the region of 2.5%.

Appendix 1: KHA Budget Timetable 2020/21

Task	Responsibility	Deadline
Budget Setting Guide to EMT/MT	NP/TJ	Monday 14 th October 2019
Budget Setting Guide issued to all budget holders	NP	Wednesday 16 th October 2019
CP forms ready for budget holder input	TJ/KD	Friday 18 th October 2019
Digital requirements to be agreed with Head of Digital	Departments/ GH	Friday 1 st November 2019
Draft departmental budgets to be agreed with Director/Head of Service before submitting to Finance	EMT/SMT Departments	Friday 8 th November 2019
Budget Setting Guide to A&FC	NP	Friday 8 th November 2019 & Monday 18 th November 2019
Draft departmental budgets to be submitted in CP	Budget holders	Friday 15th November 2019
Develop capital expenditure and grant budget	SK/JL	Friday 15 th November 2019
Rent budget to be submitted in CP*	Housing	Tuesday 18th November 2019
Loans and interest costs New funding requirements re capital programme	JL	Friday 21 st November 2019
Draft budget reporting packs to be collated	Finance	Friday 29 th November 2019
Review draft budgets against prior year budget, actual performance to date, expected outturn and business plan constraints.	Finance	Friday 6 th December 2019
Present revised business plan and proposed budget to EMT/MT**	NP/EMT/SMT	Friday 13th December 2019 SMT Study Day
Review and revise budgets as required	NP /EMT/SMT	To 31 st January 2020
Final proposed 3 budgets to KHA Board	NP	Friday 7th February 2020 and Monday 17th February 2020
Confirm final budgets are updated in CP to budget holders and import budget from CP to Open Accounts	TJ	Friday 20 th March 2020

* The approval of the rent increase will be considered at the 18th November 2019 board meeting.

** The approval pay award will be considered at the 20th January 2020 Board meeting therefore the budget will be subject to the approval of pay.

Appendix 2: KI and KSC Budget Timetable 2020/21

Task	Responsibility	Deadline
Budget Setting Guide to EMT/MT	NP/TJ	Monday 14 th October 2019
Budget Setting Guide issued to all budget holders	NP	Wednesday 16 th October 2019
CP forms ready for budget holder input	TJ/KD	Friday 18 th October 2019
Digital requirements to be agreed with Head of Digital	Departments/ GH	Friday 1 st November 2019
Draft departmental budgets to be agreed with Director/Head of Service before submitting to Finance	EMT/SMT Departments	Friday 8 th November 2019
Budget Setting Guide to A&FC	NP	Friday 8 th November 2019 & Monday 18 th November 2019
Draft departmental budgets to be submitted in CP	Budget holders	Friday 15th November 2019
Develop capital expenditure budget and loans and interest costs	SK/JL	Friday 15 th November 2019
Loans and interest costs New funding requirements re capital programme	JL	Friday 15 th November 2019
Draft budget reporting packs to be collated*	Finance	Friday 21 st November 2019
Rent budget to be submitted in CP*	Housing	Wednesday 27th November 2019
Review draft budgets against prior year budget, actual performance to date, expected outturn and business plan constraints.	Finance	Friday 29 th November 2019
Submit revised business plan and proposed budget to EMT/MT**	NP/EMT/SMT	Friday 13th December 2019 SMT Study Day
Review and revise budgets as required	NP /EMT/SMT	To 10 th January 2020
Issue proposed budgets and present to Boards of KI KSC	NP	Monday 13th January 2020 for Virtual meeting January 2020 Meeting on 23rd January 2020
Final proposed 3 budgets to KHA Board	NP	Friday 7th February 2020 and Monday 17th February 2020
Confirm final budgets are updated in CP to budget holders and import budget from CP to Open Accounts	TJ	Friday 20 th March 2020

* The approval of the rent increase will be considered at the 26th November 2019 board & strategy day.

** The approval pay award will be considered at the January Board meetings therefore the budget will be subject to the approval of pay.

Appendix 3 : Budget Responsibilities per Cost Centre (calculations and input to CP)

Project Code	Name	Responsibility and Input
05-1100	Capital Investment	Director of Development
05-2100	Routine Repairs	Director of Housing and Asset Mgmt
05-2200	Maintenance Team	Director of Housing and Asset Mgmt
05-2300	Planned & Cyclical Maintenance	Director of Housing and Asset Mgmt
05-5000	Renewable Energy	Director of Housing and Asset Mgmt
05-3200	Care & Repair and Disability Support Svc	Care & Repair Manager
05-3300	Small Repairs Service	Care & Repair Manager
05-3950	Kingdom Works	Kingdom Works Manager
10-1100	Housing Management - General Needs	Head of Housing
10-1120	Housing Management - Shared Ownership	Head of Housing
10-1300	Estate Services-General Needs	Head of Housing
10-1350	Factoring-Shared Owners/ Owner Occupiers	Head of Housing
10-1400	James Bank Hostel	Head of Housing
15-1100	Finance	Finance Manager
15-2200	Digital	Head of Digital
20-2100	Chief Exec – Board	Chief Executive
20-5100	Chief Exec Department	Chief Executive
25-1100	Saltire Office	Svc Co-ord (Housing)
25-4100	Depot	Director of Housing and Asset Mgmt
25-5100	Boston Road	Svc Co-ord (Development)
30-* to 35-*	Interest Received/ Interest Paid	Director of Finance & Digital

KSC Budget Only:

10-2100	Support and Care	Director of KSC
10-2710	Dunfermline Service	Director of KSC
10-2720	Rosyth Service	Director of KSC
10-2730	James Bank Service	Director of KSC
10-2750	Falkirk Service	Director of KSC
10-2760	Slamannan Service	Director of KSC
10-2810	Locheil Service	Director of KSC
10-2820	Collydean Service	Director of KSC
10-2830	Balfarg Service	Director of KSC
10-2850	Kennoway Service	Director of KSC
10-2860	Saunders Ct & Kirkcaldy	Director of KSC
10-2870	Cupar	Director of KSC
20-2100	Board	Svc Co-ord (KSC)
25-3100	James Bank Office	Svc Co-ord (KSC)

Appendix 4: Budget Exceptions per Activity Codes

(Budget holders are responsible for ALL income & expenditure codes, with exception of the following final calculations and input to CP)

Activity Code	Name	Responsibility/Input
09031	I-Hag amortised	Finance
09032	I-OthFund Amortised	Finance
10505	E-Gross Salary	Payroll
10510	E-Employer's NI	Payroll
10515	E-Pension Cntbn	Payroll
10516	E-Pension DC	Payroll
10517	E-Pens AE	Payroll
10521	E-SalaryRealloc	Payroll
10531	E-EMTHealthcare	Payroll
10545	E-PHI Insurance	Payroll
11025	E-Car Allowance	Payroll
12705 to 12755	E-Depn (all codes)	Finance
12805	E-DispComponent	Finance
13005	E-Insurance	Finance
13010	E-Ins Property	Finance
13015	E-Ins EL/PL	Finance
13020	E-Ins Vehicles	Finance
13025	E-Ins Other	Finance
15515 to 15545	Overhead Reallocations	Not applicable
16005	E-CapitalXfr>BS	Finance
13325	E-Repairs (offices & Depot)	Service Co-ordinators/Director of Housing and Asset Mgmt
13350	E-H&S Alarm&Sec	Service Co-ordinators/Health & Safety Officer
13355	E-H&S ElecTest	Service Co-ordinators/Health & Safety Officer
13360	E-H&S Legionella	Service Co-ordinators/Health & Safety Officer
14460	E-H&S Off DSE	Health & Safety Officer
14465	E-H&S Off Sundry	Health & Safety Officer
18095	E-JB Paintwork	Service Co-ordinator (S&C)/ Director of Housing and Asset Mgmt
19040	E-S&C Repairs	Service Co-ordinator (S&C)/ Director of Housing and Asset Mgmt

Appendix 5: General Information on CP (Please read!)

If you

- cannot access CP
- have forgotten your password
- have problems entering information
- cannot access a budget form
- cannot input to a budget form
- need a project code added or removed
- need an activity code added or renamed
- require a refresher session
- encounter any other problem within CP

then please contact :

Andria White (Assistant Finance Manager), Kelly Dow (Finance Officer), or Michael Mayes (Finance Officer) all based at Saltire Office

CP Users with Input Access to specified codes agreed by Departmental Director/ Head of Service

Alana Anderson	Jacqui Hoskisson
Kristina Ansell	Leigh Shearer
Lesley Proudfoot	Linda Stone
Lorraine Kinloch	Wendy Douglas

CP Users with Read Only Access to specified codes agreed by Director/ Head of Service

Calum Kippen	Heather Simpson
Ida Taylor	Jackie Ritchie
Lesley Proudfoot	Lorraine Reekie
Lorraine Reekie	Lynne Dunn
Matthew Busher	Rosemary Trainer
Shona Laird	Wilma Sinclair

CP Users with Read Only Access to all codes for KHA, KI & KSC

Alan Simpson	Andrew Latto
Bill Banks	Nick Pollard
Scott Kirkpatrick	Norah Smith

Finance Staff who work on preparing Budget Forms, collating all Departments budgets and/or have Full Access to CP including administration options

Tracey Jordan	Kelly Dow
Andria White	Michael Mayes