

STUDENT UNION OF
THE UNIVERSITY OF
HELSINKI

BUDGET OF OPERATING
FINANCES

2023

*Approved by the
Representative Council
13 December 2022*



ABBREVIATIONS

ea	estimated appropriation (may be exceeded by a maximum of 25% with the Board's decision and with the Representative Council's decision for any amount over 25%)
fa	fixed appropriation (may not be exceeded without the Representative Council's decision)
SB	supplementary budget
B	budget
BP	budget proposal
FS	financial statement
PFS	projected financial statement

GENERAL JUSTIFICATIONS

The 2023 budget proposal is based on the Representative Council's preliminary discussion held in autumn 2022. The proposal also takes into account the Medium-term Financial Plan.

The coronavirus pandemic and the global shortage of raw materials have had a major impact on Ylva's operations, and the distribution of profits for 2023 will remain as low as in 2022.

- The Student Union's membership fee for the 2023 calendar year is €52 for basic degree students and €51 for postgraduate students. The proposal is to raise the membership fee by six euros for 2023.
- The income from membership fees has been calculated based on 25,900 members.
- The personnel consists of 17 employees on a permanent contract and four on a fixed-term contract. In addition to this, HYY has project and seasonal employees.
- The personnel's pay and other terms of employment are based on the collective agreement and its local application contract. For more on remuneration, see Appendix 1.
- The size of the Board is 12 members. One member of the Board costs the Student Union around 18,500 euros.
- In 2023, the remuneration for a member of the Board will be 1,236 euros per month and the remuneration for the chair of the Board will be 2,076 euros per month. Additionally, the Board has a half-day lunch benefit.
- The premises used by the Student Union are located in the New Student House, the studio of Ylioppilasteatteri at the Old Student House, Domus Gaudium, Domus Academica and Mechelininkatu 3 D.
- The central themes for 2023 include parliamentary elections and producing a new Strategy. A project employee will be recruited in late 2022 to work on the parliamentary election campaign.

DETAILED JUSTIFICATIONS

INCOME

Income from membership fees

The actual membership fee for the 2023 calendar year is 52 euros for basic degree students. For postgraduate students, the membership fee for the 2023 calendar year is 51 euros.

Income from membership fees has been calculated based on the Student Union's income from membership fees in 2022, as estimated at the end of 2022. Income from membership fees is reduced by banks' service fees and other collection fees as well as expenses caused by refunding membership fees.

Interest income from the contingency fund

Income from assets is comprised of income recognition from the contingency fund. The development of interest income from the contingency fund is dependent on the development of the contingency fund's accrual as well as the general interest level. In 2023, interest level is expected to remain moderate for short-term interests.

Income recognition from the contingency fund

The contingency fund has been meant to serve as a bumper that secures stable funding for the Student Union's operating finances regardless of fluctuations in the result of its business operations. Covering expenses with income recognition from the contingency fund may, in the long term, only be done within the scope of Ylva's distribution of profits.

Alongside its investments in business properties, Ylva has invested heavily in premises used by HYY and its organisations. A renovation of Staircase A of the New Student House was done in 2017, with the interior design of the Central Office renewed at the same time. The renovation of Staircase A cost around 3 million euros. A lift is being built in the New Student House in 2022–2023, providing Ylva with additional costs. These renovated and to-be-renovated premises do not increase the total profits of HYY and Ylva, as the premises are used by the Student Union itself. Renting its own premises structurally decreases Ylva's ability to distribute profits due to the decrease in its result caused by operating costs, depreciations and interest. This is because the rents of HYY's operating finances are paid and financed by funds acquired via the distribution of profits, which, in turn, does not increase the external income needed for the distribution of profits in Ylva.

Ylva's long-term vision is to improve its result so that its distribution of profits could ensure that the Student Union's actual operations are not dependent on income from membership fees. Increasing the result requires HYY to look after its assets by developing properties and creating commercial investments. Investments require funds, but it is not possible to reach the long-term goals without making investments. Thus, Ylva is currently carrying out two major projects that have a significant cost structure preceding the profits. The coronavirus pandemic and the global shortage of raw materials have had a significant impact on Ylva's operations. This will cause Ylva's result to remain poor, and the reduced distribution of profits will consequently continue in 2023.

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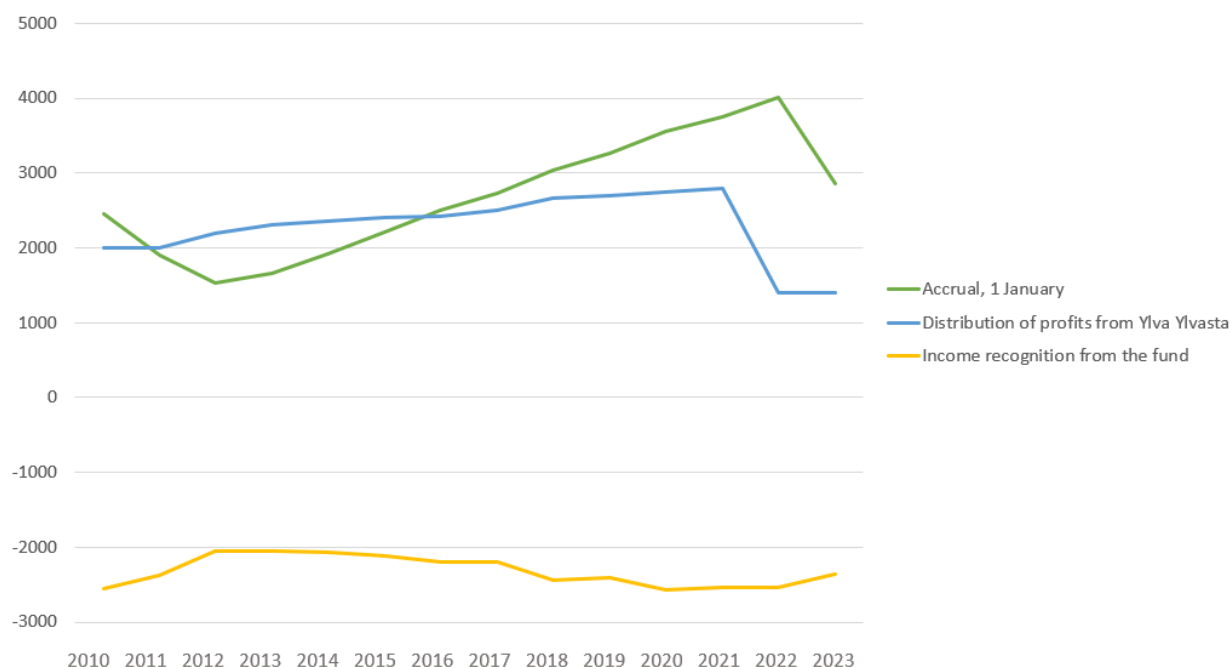
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In its Ownership Strategy and Medium-term Financial Plan, the Student Union has committed itself to raising the contingency fund to a level that would cover the following year's operations, which translates into around four (4) million euros. Largely due to the coronavirus pandemic, the expense side of operating finances has made some savings in 2020 and 2021. This has increased the amount of funds in the contingency fund to around four million in 2021. However, during financially challenging years, we have had to use funds from this bumper.

Development of the contingency fund in 2010–2023 (€1,000)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Accrual, 1 January	2 452	1 903	1 525	1 667	1 922	2 212	2 500	2 735	3 033	3 271	3 561	3 747	4 016	2 865
Distribution of profits from Ylva	2 000	2 000	2 200	2 300	2 360	2 400	2 425	2 500	2 670	2 700	2 750	2 800	1 400	1 400
Income recognition from the fund	-2 549	-2 378	-2 057	-2 046	-2 070	-2 111	-2 190	-2 202	-2 432	-2 410	-2 564	-2 531	-2 551	-2 392
Change from the previous year, %	-16 %	-7 %	-13 %	-1 %	1 %	2 %	4 %	1 %	10 %	-1 %	6 %	-1 %	1 %	-6 %
Accrual, 31 December	1 903	1 525	1 667	1 922	2 212	2 500	2 735	3 033	3 271	3 561	3 747	4 016	2 865	1 873
For informative purposes														
Total expenses	3 803	3 738	3 380	3 375	3 366	3 386	3 479	3 443	3 636	3 599	3 740	3 590	3 727	3 719
Change in the accrual of the fund	-549	-378	142	255	290	289	235	298	238	290	186	269	-882	-992

Development of the contingency fund in 2010-2023



EXPENSES

Bodies of trust

General meeting and member vote (fa)

General meeting and member vote are administrative forms permitted by the Student Union's Constitution. If these administrative forms are needed, their use requires the creation of a supplementary budget.

Representative Council (fa)

This includes the Representative Council's meeting expenses, expenses for the council's training and recreational activities, the Student Union's chair's available funds and meeting remuneration as well as the expenses caused by catering for the meetings of the chairs of the Representative Council groups and the streaming of the Representative Council's meetings.

HYY additionally compensates the travel expenses of Representative Council members who study in the University of Helsinki's campuses located outside the Uusimaa region to the meetings of the Representative Council and the Preparatory Committee.

Whispered interpreting in English and Swedish is arranged for representatives attending the meetings of the Representative Council and, if needed, the Preparatory Committee. Costs caused by this are also included in this appropriation. In terms of interpretation, the appropriation has provisions for the interpretation of meetings of the Representative Council, the Preparatory Committee and the chairs of the Representative Council groups.

Board (fa)

Remuneration expenses in the appropriation for the Board have been calculated based on 12 members who are paid a monthly meeting remuneration for 12 months. In addition to this, members of the Board receive 10 lunch vouchers per month.

HYY's property finances pays the remuneration of one member of the Board as compensation for handling affairs related to Ylva.

Statutory social security contributions are paid from social expenses. Social expenses also cover the Board's share of the costs of the weekly Central Office meeting.

Members of the Board are not paid separate remuneration for acting in the Student Union's other administrative bodies.

The Board has appropriations for its own meeting costs, representation and training. Representation costs arise mainly from the prices of dinner cards, and members of the Board are consequently expected to participate in the anniversary parties of various interest groups more often than before. External trainers who charge a fee for their services may also be used to provide orientation and training for a new Board, if needed.

Administrative bodies operating under the Board (fa)

This item covers working groups and committees appointed by the Board as well as the Financial Committee. The appropriation is meant to be used for costs caused by the basic operation of these bodies. Some of the general costs have been moved under volunteer activities.

It should be noted that the appropriations for the continuing activities of the Student Organisations Committee and the Development Cooperation Committee are separate from this appropriation.

Audit (ea)

This appropriation covers the audit of operating finances as per a reasonable invoice.

Personnel expenses

Salaries (ea) (Appendix 1)

Salary expenses include the salaries of the Student Union's permanent and fixed-term staff and possible project employees as well as the costs for persons undergoing non-military service. In recent years, there has not been anyone undergoing non-military service at HYY. Little HYY's personnel expenses are not included in this appropriation; they have been budgeted in a separate appropriation for the activities.

In terms of project employees, we have made provisions for hiring a coordinator for the selection of student representatives in administration and a parliamentary election worker for the spring.

The secretary general is in charge of operative supervision of work at the Student Union and thus decides on the hiring of short-term project and substitute employees.

Social expenses (ea)

The social security contributions and other add-on costs of the remuneration of salaried staff.

Other personnel expenses (fa)

This includes the orientation, training and recreational expenses for personnel as well as acquisitions related to HR administration.

Facility expenses

Rents (ea)

The Student Union pays rent to HYY Real Estate for the premises it uses. The rents have increases of at least 1.5%, which shows as annually rising expenses.

In staircases A and B of the New Student House, the Student Union has the premises of the Central Office at its disposal. There is 439 m² of meeting and festive facilities that organisations can reserve in Staircase A. This figure also includes hall, hallway and other general premises. In addition to this, the New Student House

has a total of 1,058 m² of premises placed at the disposal of organisations operating under the Student Union. The rent for these premises is ca. €26/m².

A total of 837 m² of premises of organisations operating under the Student Union are located in Domus Gaudium. The rental cost for these premises is €26/m². In addition to this, the old premises at Domus hold ca. 130 m² of organisational premises with a rental cost of €8/m². There is 631 m² of space in the old library building of Domus Academica that is mainly used by organisations but also include general meeting facilities. The rental cost for these premises is ca. €16.5/m². Domus also hosts the Student Union's archives and their office premises.

The Student Union helps cover the costs caused by the Music Corporations' (Akademiska Sångföreningen, Akademiska Damkören Lyran rf, Ylioppilaskunnan Laulajat ry and Ylioppilaskunnan soittajat ry) agreed rehearsals at the Old Student House with an appropriation of 50,000 euros. The Student Union also covers the costs of the premises of Ylioppilasteatteri at the Old Student House.

Cleaning (ea)

Cleaning expenses for the Central Office, the Student Union's meeting and festive facilities as well as staircases and other general premises under the control of operating finances.

Energy and other maintenance expenses (ea)

Electrical and other maintenance expenses for premises, various equipment acquisitions and small repair expenses caused by the regular use and deterioration of premises.

Charges for premise usage (ea)

Small usage fees charged for using Alina Hall, set by the Financial Committee. This item also includes fines related to facility reservations and keys.

Non-recurring investments in premises (ea)

This appropriation is reserved for any small reparation work that arises during the year as well as any possible surveys that need to be conducted.

Operating and administrative expenses

Office expenses (fa)

General office expenses such as office supplies, magazine subscriptions, a multi-function printer and the phones of personnel and the Board. The item also includes the financial transaction fees of the Services Office and the chat service.

Administrative services (fa)

Administrative services bought from Ylva (e.g. payment transactions, financial administration, HR, information management).

Information management (fa)

The information technology expenses of operating finances, including user's licenses, hardware and software acquisitions, the payment terminal costs for the Services Office and the University user accounts that are subject to a fee.

Consumption expenses (fa)

This includes all expenses not included in other budget items, such as the acquisition of the Student Union's badges of honour and merit as well as membership fees for various organisations. The item also covers the secretary general's general and public relation expenses.

Archiving activities (fa)

Expenses for archiving activities cover the normal operating costs of the archives, acquisitions and the conservation of art objects and construction drawings. In recent years, archiving activities have been burdened with the conservation of three pieces of art by Tove Jansson owned by the Student Union.

Advocacy work

Advocacy work (fa)

This includes the total costs caused by HYY's own advocacy work, consisting of various meeting costs, participation fees, travel expenses and other operating costs. The item further includes the costs of the Student Union's advocacy work caused by keeping in contact with the University, the management of the City of Helsinki, the municipalities of the Capital Region, the Government, the Foundation for Student Housing in the Helsinki Region (Hoas), the Finnish Student Health Service (FSHS), the WSC association, student unions and other parties.

The item also covers expenses caused by the meetings of student representatives in administration as well as keeping in contact with them. The expenses also make provisions for being ready to participate in advocacy work campaigns or other measures supporting societal discussion if needed. The expenses of parliamentary election advocacy work are also included in advocacy work.

National student organisations – membership fees (ea)

In 2022, the membership fee of the National Union of University Students in Finland (SYL) is €5.70, and that of the Finnish Student Sports Federation (OLL) is €0.60. The appropriation is calculated based on 25,900 members with the assumption that SYL's membership fee increases by 0.1 euros and OLL's membership fee remains at the 2022 level.

National student organisations – other expenses (ea)

Expenses caused by the general assemblies, seminars and other meetings of SYL and OLL. For SYL's General Assembly, HYY pays the participation fees of all actual and vice representatives for the Representative Council groups. For OLL's General Assembly, HYY covers the participation fees and travel expenses of actual representatives.

Service activities and reaching the membership

Communications and informing (fa)

Expenses caused by sending the Student Union's newsletter, the statement service, media and social media monitoring, social media marketing, print products such as overall badges and acquisitions for communication. The appropriation also covers costs caused by website development and maintenance.

A large-scale project on developing HYY's communication, along with the creation of a photo bank, for instance, has been planned for 2023. The costs of this project have been included in this appropriation.

Cultural activities (fa)

Costs of HYY's May Day, Opening Carnival, Independence Day, Anniversary and other cultural events and projects. This also includes the costs of the registration system and other production costs (e.g. EcoCompass).

Reception of new students (fa)

General, material, communication and event costs for the reception of new students. This includes the Tutor and Fresher Adventures, which are HYY's most significant events. The Fresher Adventure includes an afterparty as a crucial part of the event.

Grants for innovative learning methods (fa)

The discontinuation of the grants for innovative learning methods has been proposed for financial reasons.

Development cooperation activities (ea)

HYY continues to participate in development cooperation by allocating an appropriation for the activities. The appropriation includes project aid, remuneration for the development cooperation coordinator and the expenses of the Development Cooperation Committee.

Most of HYY's development cooperation funds are used for a development cooperation project focusing on the rights of children and youth in Mozambique. In our contract, HYY has committed itself to funding the project with 19,000 euros annually in 2019–2022. The contractual project aid was not paid in full due to the coronavirus pandemic. As a result, the project and contract are both extended to 2023 within the framework of the contractual funding. The appropriation also covers the costs of the project coordinator, a possible follow-up trip, including environmental add-ons, and the project costs caused by activities in Finland. HYY's development cooperation funds also cover costs related to project evaluations and project communication.

HYY collects voluntary donations for its development cooperation and global education activities in connection with its membership fees. Additionally, HYY's development cooperation operators conduct their own fund-raising by organising various events and campaigns. Collected funds may be used for the Mozambique project, the Guatemala project conducted in cooperation with SYL or the communication and global education projects of the Development Cooperation Committee, such as the Development Cooperation Week and the expenses of the Kimppu magazine in Finland. In 2023, the Kimppu magazine will be made electronically, like the previous year, and a small print run may be made during the year.

Volunteer activities (fa)

This includes costs caused by developing training activities, actual training events and the production of various materials (e.g. videos). The acquisitions and other costs related to receiving, engaging and thanking volunteers have also been taken into account in the appropriation.

The appropriation also includes the fixed annual costs of committees to ensure that all costs for volunteering activities in HYY are under the same budget item.

Ylioppilaslehti and Studentbladet (ea)

The Student Union provides all its members with Ylioppilaslehti delivered home. The subscription fee of Ylioppilaslehti is annually decided by the Board of Ylioppilaslehden Kustannus Ltd. In 2023, the subscription fee will presumably remain at the previous year's level (€13.04 in 2018–2020, €13.07 in 2017) and includes the advertisement costs of the HYY page. In addition to this, Ylioppilaslehden Kustannus Ltd produces the student calendar for the Student Union. Through the membership fees of SSI, which publishes Studentbladet, the Student Union does its part to fund the electronically published Studentbladet for its Swedish-speaking members in addition to Ylioppilaslehti.

Little HYY (ea) (Appendix 2)

Little HYY provides studying parents with short-term childcare assistance for a fee for the duration of a lecture, exam or some other study activity, for instance. Little HYY is open throughout the year, with the exception of times of annual leave. It currently operates in premises provided by the University at Siltavuorenpenger. In 2022, Little HYY had one full-time childminder working in it. The activities of the service have shown signs of returning to the 2019 level, and the appropriation thus includes provisions for hiring another employee on a fixed-term contract.

Since autumn 2009, the University has provided the premises for the Student Union for free. The City of Helsinki has subsidised the activities every year, with 35,000 euros in 2019. In 2020, the city awarded a subsidy of 38,000 euros, with half of this allocated for 2021. The city's subsidy for 2022 was 25,000 euros.

The childcare fee is the same as in 2022: 5 euros per hour.

Legal advice (fa)

HYY remunerates Pykälä and Codex, the law students' organisations operating under it, for the legal advice services they provide. The legal advice service is free for HYY's members.

Nyyti (fa)

The appropriation covers Nyyti ry's membership fee, which is €500.

Student services (ea)

This includes the acquisition and distribution costs for the year tags, expenses of the service point at the exchange students' Welcome Fair event, costs of keeping in contact with the University's Student Services and data transfer expenses related to student cards. The campus-specific distribution points for the year tags in autumn 2023 will be organised in the same way as in previous years.

Advocacy work grant (fa)

A separate grant meant for engaging the students of law and social work studying in Vaasa, paid to Justus ry by HYY.

Direct organisational services / operating grants (fa)

HYY awards operating grants to organisations operating under it in order to support and enable the organisations' activities. The Board awards the grants at the proposal of the Financial Committee.

Grants for student magazines (fa)

Grants for student magazines. The Financial Committee decides on the criteria for allocating the grants in more detail. Separate project grants for organisations are awarded at the Financial Committee's decision.

General organisational services (fa)

This covers the general and communication expenses of organisational services as well as expenses caused by training events organised for organisations. The appropriation also includes funds used for the activities of the Student Organisations Committee, as the committee's activities are a part of organisational services. The maintenance, development and information management expenses of TAHLO are also covered by the appropriation. Expenses and profits of device services as well as discretionary grants are also included in this item.

Organisations' furniture acquisitions (fa)

Grants for organisations' furniture and interior decoration acquisitions.

Grant for the organisational use of attic sauna Sivistys (ea)

Costs and usage fees of Domus Gaudium's attic sauna Sivistys. The costs include the rent, electricity, water, cleaning and other maintenance costs of the premises. The usage fees are decided by the Financial Committee.

Projects

No separate projects are planned for 2023.

Operating provisions

General operating provision (fa)

The general operating provision is a separate appropriation reserved for unexpected needs for supplementary appropriations that arise during the year and that could not have been anticipated when approving this budget. The general operating provision is only meant to cover needs for supplementary appropriations for which it would have been difficult to plan for their realisation at the time of approving the budget. These kinds of unexpected things could be, for instance, a surprising advocacy work campaign that requires a quick reaction. The Student Union's Board decides on the use of the general operating provision.

Legal expenses (fa)

Legal expenses have been added as a new item in the budget. Several appeals have been made against HYY's operation in 2021 and 2022. In 2023, we have made provisions for possible appeals through their own budget item, whereas the legal expenses used for responding to appeals in 2021 and 2022 were included in the general operating provision.

HYY Operating Finances – Budget 2023

	B 2023	B 2022	FS 2021	FS 2020
INCOME				
Income from membership fees	1 326 800	1 176 000	1 168 115	1 189 552
Interest income from the contingency fund	0			0
Income recognition from the contingency fund	2 391 800	2 551 200	2 421 369	2 204 248
TOTAL INCOME	3 718 600	3 727 200	3 589 484	3 393 800
EXPENSES				
Bodies of trust				
Representative Council	-33 000	-41 000	-35 247	-8 969
Representative Council elections	0	-20 000	0	-17 955
Board	-188 700	-227 000	-239 772	-213 328
Bodies operating under the Board	-2 000	-7 000	-1 546	-2 024
Audit	-7 000	-7 000	-6 820	-6 820
Bodies of trust, total	-230 700	-302 000	-283 385	-249 096

Personnel expenses

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Salaries	-602 000	-564 500	-581 229	-545 396
Social Security expenses	-183 000	-175 000	-169 247	-148 292
Development of personnel and other personnel expenses	-14 500	-14 500	-13 873	-16 409
Personnel expenses, total	-799 500	-754 000	-764 350	-710 097
Facility expenses				
Rents / Office + others	-221 100	-217 800	-211 249	-208 320
Rents / organisational premises	-907 300	-892 000	-848 959	-839 831
Rents / meeting and festive premises	-155 600	-154 300	-149 944	-147 418
Cleaning	-55 000	-70 000	-35 944	-33 436
Energy and other maintenance costs	-42 000	-38 000	-24 621	-36 892
Charges for premise usage	16 200	15 000	6 477	3 311
Non-recurring investments in premises	-12 000	-20 000	-49 550	-19 993
Facility expenses, total	-1 376 800	-1 377 100	-1 313 790	-1 282 579
Operating and administrative expenses				
Office expenses	-26 400	-15 700	-14 864	-17 763
Administrative services	-171 000	-160 900	-150 846	-146 506
Information management	-30 000	-20 200	-37 534	-16 923
Consumption expenses	-6 000	-6 000	-7 277	-1 816
Archiving activities	-14 000	-12 000	-8 602	-13 685
Operating and administrative expenses, total	-247 400	-214 800	-219 924	-196 693
Advocacy work				
Advocacy work	-24 000	-25 000	-26 987	-11 052
National student organisations – membership fees	-166 000	-165 000	-165 003	-167 239
National student organisations – other expenses	-19 000	-19 000	-13 138	-9 382
Advocacy work, total	-209 000	-209 000	-205 129	-187 673
Service activities and reaching the membership				
Communications and informing	-47 600	-43 400	-44 753	-34 338
Cultural activities	-25 000	-77 000	-43 265	-36 973
Reception of new students	-30 000	-30 000	-22 161	-10 262
Grants for innovative learning methods	0	0	-2 125	-900
Development cooperation activities	-16 000	-28 300	-22 828	-21 626
Volunteer activities	-7 800	-11 000	-2 306	
Member services				
Ylioppilaslehti and Studentbladet	-341 000	-356 000	-349 085	-361 792
Little HYY	-30 000	-24 700	-11 848	-16 176
Legal advice	-12 400	-12 400	-12 000	-11 400
Nyyti ry	-500	-4 000	-500	-4 000
Student services	-13 000	-13 000	-8 073	-8 726
Advocacy work grant	-7 000	-6 000	-6 000	-6 000
Direct organisational services				
Faculty and subject organisations, operating grants	-104 500	-104 500	-104 500	-103 384
Student nations, operating grants	-17 700	-17 700	-17 700	-17 700

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Political student organisations, operating grants	-12 000	-12 000	-12 500	-12 000
Other organisations, operating grants	-25 000	-25 100	-25 100	-24 383
Orchestras, choirs and theatres, operating grants	-14 700	-14 700	-14 700	-14 700
Project grants	-3 000	-4 000	-6 000	-5 699
Indirect organisational services				
Grants for student magazines	-13 000	-13 000	-19 550	-19 240
General organisational services	-12 000	-14 000	-12 813	-10 804
Furniture acquisitions for organisations	-1 000	-3 000	-1 970	-1 945
Grants for the organisational use of attic sauna Sivistys at DG	-37 000	-37 000	-33 434	-36 297
Service activities and reaching the membership, total	-770 200	-851 300	-772 711	-758 345
PROJECTS				
Development of the management system	0	0	-10 000	0
UH's 375th Anniversary	0	0	0	0
Making HYY's brand known	0	0	0	0
Anniversary years	0	0	0	0
Projects, total	0	0	-10 000	0
OPERATING PROVISIONS				
General operating provision	-15 000	-19 000	-21 172	-9 283
Legal expenses	-70 000	-	-	-
Operating provisions, total	-85 000	-19 000	-21 172	-9 283
OTHER ACTIVITIES				
Interest expenses and income	0	0	176	-32
Financial statement items not included in the budget	0	0	0	0
Other activities, total	0	0	176	-32
TOTAL EXPENSES	-3 718 600	-3 727 200	-3 590 284	-3 393 766

SALARIES

In this budget, salary expenses have been allocated as their own item, with the exception of Little HYJ and its salary expenses.

The personnel structure and job descriptions of the Student Union's operating finances have been developed to correspond to its current functions. The secretary general holds full liability for the finances and personnel of operating finances. However, in practice, financial duties have been delegated to the chief financial and service officer. The Administrative Regulation has more detailed stipulations on the duties of the secretary general and the chief financial and service officer.

A conscious effort has been made to make the orientation of changing personnel easier through the practice of having the leaving employee and their successor work simultaneously for a while whenever possible.

The personnel's terms of employment and salaries are determined in accordance with the student unions' collective agreement and its local application contract. The secretary general and the chief financial and service officer are not covered by the collective agreement due to their supervisory position.

SALARY GROUPS

The salaries of employees working for the operating department comprise a job-specific basic pay component and potential bonuses for experience, development and education.

Job-specific salary groups:

1. Project worker, election worker
2. Services Office, childminders, translators
3. Archivist, specialists, AD

The secretary general has the right to recruit short-term project and substitute workers if necessary.

Part-time employees receive a share of the salary allocated for duties of the same degree of complexity in the salary system that is proportional to their working time.

The secretary general, the chief financial and service officer and the finance director / Ylva's CEO have contractual salaries.

The Student Union's finance director also acts as the CEO of Ylva. The finance director's duties include taking care of the Student Union's

activities and resources at the level of its entire finances, without going into the operative duties of operating finances. The most important duty of the finance director is to manage the Student Union's property finances. HYY's Administrative Regulation has more detailed stipulations on the tasks of the finance director.

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APPENDIX 2

Little HYY's budget

	B 2023	B 2022	B 2021	B 2020	B 2019
Total:	30,000	24,700	30,700	30,700	44,000
<u>Income</u>	-30,000	<u>-28,000</u>	<u>-22,000</u>	-22,000	-37,000
Care fees	-5,000	-3,000	-3,000	-3,000	-7,000
Aid from the city	-25,000	-25,000	-19,000	-19,000	-30,000
<u>Expenses</u>	<u>60,000</u>	<u>52,700</u>	<u>52,700</u>	52,700	81,000
Salary expenses	48,000	43,000	43,000	43,000	66,000
Social security expenses	10,000	8,500	8,500	8,500	13,000
General expenses	2,000	1,200	1,200	1,200	2,000