

STUDENT UNION OF  
THE UNIVERSITY OF  
HELSINKI

BUDGET OF OPERATING  
FINANCES

2025

*Approved by the  
Representative Council  
on 10 December 2024*



#### 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 statements
PFS	projected financial statements

## GENERAL JUSTIFICATIONS

The 2025 budget is based on the Representative Council's preliminary discussion held in autumn 2024 and the budget proposal made by the secretary general, the Financial Committee, HYY's Board and the Preparatory Committee. The proposal also takes into account the Medium-term Financial Plan.

The financial challenges and radical changes in the operating environment of the Ylva group have had a significant impact on the amount of profits the group has distributed to the Student Union in the past years and will be able to distribute in the coming years. A return to the level of profit distribution experienced in 2021 is unlikely to happen for several years, and the projection of the distribution of profits for the coming years is uncertain. The Student Union is resorting to special arrangements to ensure its liquidity. This comprises entering the rents paid to HYY's property finances as an internal loan.

- The Student Union's membership fee for the 2025–2026 academic year is 85 euros for basic degree students. The membership fee for the 2025 calendar year is 72 euros, because the membership fee for spring 2025 has already been set at 27 euros. The proposal includes a 28-euro increase to the membership fee for the academic year autumn 2025–spring 2026.
- The income from membership fees has been calculated based on 25,900 members.
- HYY's personnel consists of 19 employees on a permanent contract and two additional employees on a fixed-term contract during the autumn term. Nine of the employees have part-time contracts. In person-workyears, the Student Union's permanent personnel amounts to 15.7 person-workyears. In addition to this, HYY has project and seasonal employees for interpretation duties and the distribution of year tags on campuses in the autumn, for instance. No additions to personnel are planned for 2025, and considerable caution is observed in personnel policy.
- 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 eight members. One member of the Board costs the Student Union around 18,000 euros.
- In 2025, 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.
- Key themes for 2025 include implementing the new Strategy throughout HYY's activities, the municipal elections held in the spring and the Representative Council elections held in the autumn.

## DETAILED JUSTIFICATIONS

### INCOME

#### *Income from membership fees*

The actual membership fee for the 2025–2026 academic year is 85 euros for basic degree students. The actual membership fee for the 2025 calendar year is 72 euros for basic degree students. The membership fee for the 2025–2026 academic year is also 85 euros for postgraduate students.

During the next Medium-term Financial Plan term, which begins in 2027, the goal is to keep the membership fee at the level it is at during the current term (2025–2026) or, if possible, to start lowering it. Having no membership fees is an important and laudable goal. For it to be realistic, however, Ylva's profit distribution must first normalise and the contingency fund be restored to correspond roughly to the Student Union's annual expenses.

In this budget, the proposal on membership fees is made on the basis that the 2026 budget proposal would not include increases to the membership fee as long as expenses remain at the proposed level and that the Student Union would not have to rely on its contingency fund to fund its activities from 2026 onwards.

The increase to the membership fee is necessary to allow the Student Union to maintain its current services and implement the Strategy decided by the Representative Council.

Income from membership fees has been calculated based on the Student Union's estimated income from membership fees in 2024. 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 2025, interest level is expected to remain relatively moderate for short-term interests. Interest income is thus not expected to form an especially noteworthy source of income for the Student Union, especially considering the downward trend in the contingency fund's accrual. Based on a cash flow forecast, however, we can expect some interest income during 2025.

### *Income recognition from the contingency fund*

The contingency fund is 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 three million euros. A lift was 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. In 2024, Ylva concluded two major projects that had a significant cost structure preceding the profits. The general global situation, interests and cost development in the construction industry have had a radical effect on Ylva's operations. This will cause Ylva's result to remain poor, and profits cannot be distributed in 2025.

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 three and a half (3.5) million euros. Largely due to the coronavirus pandemic, the expense side of operating finances made some savings in 2020 and 2021, which allowed the Student Union to raise its contingency fund to around four million euros in 2021. However, during financially challenging years, we have had to use funds from this bumper, with most of it used to fund basic operations in 2022–2023. At the end of 2023, the contingency fund had around 870,000 euros remaining.

In 2024, Ylva could not distribute any profits to the Student Union, but rents for 4–12/2024 were turned into internal loans. In addition to this, the Student Union will provisionally receive an internal loan of 200,000 euros in 2025 and, if needed, again in 2026. After these arrangements, the Student Union will have to realise an estimated total of 830,000 euros from the contingency fund in 2024. This estimate is based on a forecast of the 2024 financial statements.

At the end of 2024, the contingency fund is anticipated to have 40,000 euros remaining. The proposed increases to the membership fee will only enter into force fully in 2026. As a result, an estimated 283,000 euros will still be used from the contingency fund in 2025. At the end of 2025, the accrual of the contingency fund is estimated to be in the negative. However, the membership fee set in the budget makes it possible to bring the Student Union's finances into balance from 2026 onwards, although this requires continuing the

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rental arrangements in full from 2025 onwards. The Student Union will begin to pay rent and pay back the accrued internal loan once Ylva's distribution of profits makes it possible.

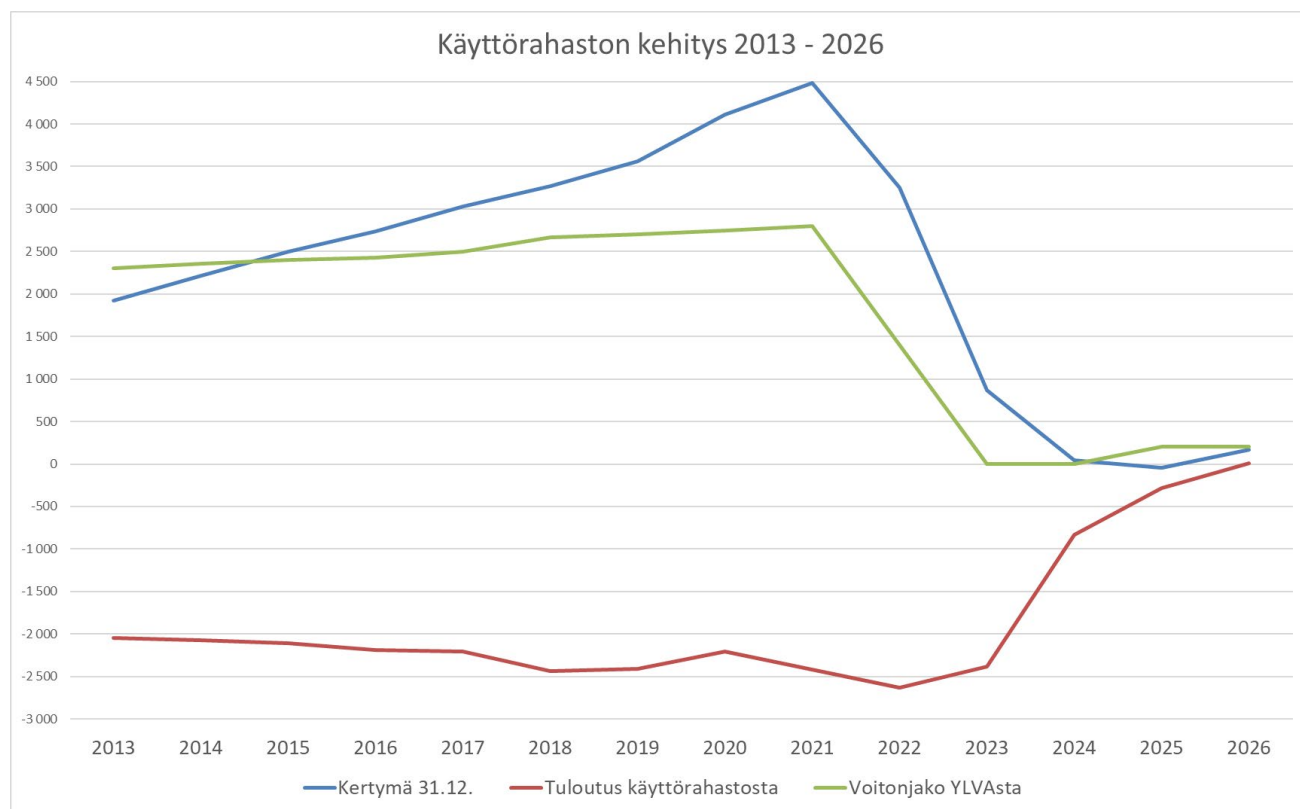
The contingency fund no longer serves the purpose of covering the costs of the following year's operations during the upcoming, challenging years.

**YLIOPPILASKUNNAN TALOUS**

(1000 e)

Käyttörahasen kehitys vuosina 2013-2026

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
											Ennuste			
Kertymä 1.1.	1 667	1 922	2 212	2 500	2 735	3 033	3 271	3 561	4 107	4 485	3 253	870	40	-43
Voitonjako YLVAsta	2 300	2 360	2 400	2 425	2 500	2 670	2 700	2 750	2 800	1 400	0	0	200	200
<b>Tuloutus käyttörahasesta</b>	<b>-2 046</b>	<b>-2 070</b>	<b>-2 111</b>	<b>-2 190</b>	<b>-2 202</b>	<b>-2 432</b>	<b>-2 410</b>	<b>-2 204</b>	<b>-2 422</b>	<b>-2 632</b>	<b>-2 383</b>	<b>-830</b>	<b>-283</b>	<b>10</b>
Muutos ed. vuoteen %	-1 %	1 %	2 %	4 %	1 %	10 %	-1 %	-9 %	10 %	9 %	-9 %	-65 %	-66 %	-104 %
Kertymä 31.12.	1 922	2 212	2 500	2 735	3 033	3 271	3 561	4 107	4 485	3 253	870	40	-43	167
Tiedoksi														
Menot yhteensä	3 375	3 366	3 386	3 479	3 443	3 636	3 599	3 394	3 590	3 727	3 635	2 336	2 152	2 196
Käyttörahasen kertymän muut	255	290	289	235	298	238	290	546	378	-854	-2 383	-830	-83	210



## 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. The appropriation for the Representative Council's costs, interpretation in particular, has been reduced to better correspond to the realised costs.

In 2025, the Representative Council's training events and meetings are organised in facilities owned by HYY, and only a very moderate amount of separate catering is provided for the meetings, if any.

#### *Representative Council elections (fa)*

Electronic Representative Council elections will be held in 2025. The appropriation reserved for them has been set based on the actual costs of the previous elections. A part-time Representative Council election coordinator will be hired for the elections. Their salary expenses will be covered by the salary expenses for personnel, not this appropriation.

#### *Board (fa)*

Remuneration expenses in the appropriation for the Board have been calculated based on eight (8) 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.

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. The appropriation also covers the Board's share of the costs of the weekly Central Office meeting. 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. External trainers who charge a fee for their services may also be used to provide orientation and training for a new Board, if needed.

The increase in the appropriation is due to a recurring budgeting mistake from previous years being fixed. It does not constitute an actual increase to the Board's remuneration or other expenses compared to 2024.

#### *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. The appropriation has been slightly reduced.

#### *Audit (ea)*

This appropriation covers the audit of operating finances as per a reasonable invoice. The appropriation has been increased to correspond to the expected realised costs.

## 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. Little HYY's personnel expenses are not included in this appropriation; they have been budgeted in a separate appropriation for the activities.

The personnel includes a total of 19 permanent employees, with seven having part-time contracts. In person-workyears, the Student Union's permanent personnel amounts to 15.7 person-workyears. In addition to this, HYY has project and seasonal employees for interpretation duties and the distribution of year tags on campuses in the autumn, for instance.

In terms of project employees, we have made provisions for hiring two fixed-term, part-time project employees for the autumn to coordinate the selection of student representatives in administration and the Representative Council elections.

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. In practice, short-term project employees comprise



of interpreters and people distributing year tags. These have been budgeted under separate appropriations for each activity.

The collective agreement negotiations for student unions will be held in 2025, and the appropriation thus has provisions for salary increases included in the collective agreement. As a whole, we have tried to budget both salaries and social expenses as pessimistically as possible to avoid negative budget overruns.

No additions to personnel are planned for 2025, and considerable caution is observed in personnel policy.

### ***Social expenses (ea)***

The social security contributions and other add-on costs of the remuneration of salaried staff. We have tried to budget both salaries and social expenses as pessimistically as possible to avoid negative budget overruns. No additions to personnel are proposed for 2025, and considerable caution is observed in personnel policy. Increased cost estimates related to occupational health care, for instance, along with the realised costs from previous years are taken into account in social expenses.

### ***Other personnel expenses (fa)***

This includes the orientation, training and recreational expenses for personnel as well as acquisitions related to HR administration. The training expenses for personnel have been reduced to correspond to anticipated needs.

## Facility expenses

### *Rents (ea)*

The Student Union pays rent for the premises it uses. Rents paid to Ylva Real Estate are turned into an internal loan for the duration of 2025 to ensure the Student Union's liquidity. A moderate but market-based interest is also capitalised into the loan.

The rents generally have increases of at least 1.5%, which shows as annually rising expenses. These rental increases are tied to the cost-of-living index, with the rents revised twice a year. However, the index increases on Ylva Real Estate's rents are frozen for 2025.

In 2025, the Student Union receives a total of around 1.23 million euros as an internal loan to use on rent. A moderate, market-based interest is also capitalised into the loan. The majority of this, around 800,000 euros, comprises the loan share of organisational premises. The arrangement started in 2024, and at the end of 2025, the internal loan is estimated to stand at around 3.14 million euros. The repayment of the loan will begin once the Student Union's finances have been balanced and the distribution of profits can recommence. In 2025, the Student Union pays around 187,000 euros in rent to other parties than Ylva Real Estate.

The facilities of the Student Union's Central Office are located in staircases A and B of the New Student House, whereas the Student Union's archives and their office premises are located in Domus Gaudium. At the New Student House, the Student Union has a total of 506 m<sup>2</sup> of space at its disposal, and the rent for these premises is ca. €27/m<sup>2</sup>.

There is 329 m<sup>2</sup> 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 1,168 m<sup>2</sup> of premises at the disposal of organisations operating under the Student Union. The rent for these premises is ca. €27/m<sup>2</sup>.

A total of 773 m<sup>2</sup> of premises used by organisations operating under the Student Union are located in Domus Gaudium. The rent for these premises is ca. €27/m<sup>2</sup>. In addition to this, the old premises at Domus hold ca. 130 m<sup>2</sup> of organisational premises with a rental cost of ca. €8.5/m<sup>2</sup>. There is 631 m<sup>2</sup> of space in the old library building of Domus Academica that is mainly used by organisations but also includes general meeting facilities. A total of 517 m<sup>2</sup> of these facilities is used by organisations, with 114 m<sup>2</sup> being general meeting facilities. The rental cost for these premises is ca. €17/m<sup>2</sup>. The rents of Domus Academica are not paid to Ylva Real Estate and thus not turned into an internal loan. 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 45,000 euros. The Student Union also covers the costs of the premises of Ylioppilasteatteri at the Old Student House. The costs caused by the rehearsals are not paid to Ylva Real Estate and thus not turned into an internal loan.

The usage of all premises rented by the Student Union is spread out as follows: the Student Union's own office facilities, including the archives, take up 17%, premises used by organisations, including Ylioppilasteatteri, take up 71% and meeting and festive premises, excluding attic sauna Sivistys, take up 12%.

### *Cleaning (ea)*

Cleaning expenses for the Central Office, the Student Union's meeting and festive premises as well as staircases and other general premises under the control of operating finances. The decrease in cleaning costs is explained by the Services Office moving from temporary premises back to the Central Office and a moderate reduction in cleaning services.

### *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 wear of premises. The appropriation has been reduced to better correspond to the realised costs, while repair costs that are not absolutely necessary are also reduced.

### *Charges for premise usage (ea)*

Charges for premise usage include rental income from Alina Hall out of the Student Union's festive and meeting premises. The charges are set by the Financial Committee. This item also includes fines related to facility reservations and keys. An increase of 10 euros is proposed to the rent of Alina Hall. The fees related to the cancellation of reservations are proposed to be kept at their current level.

### *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 and could not be anticipated. The appropriation has been reduced to better correspond to the realised costs, while repair costs that are not absolutely necessary are also reduced.

## Operating and administrative expenses

### *Office expenses (fa)*

General office expenses such as office supplies, magazine subscriptions and the phones of personnel and the Board. The appropriation also includes the financial transaction fees and postal charges of the Services Office. Office expenses also include all the Student Union's insurances. The costs of the multi-function printer have been moved under the appropriation for information management, while small reductions have also been made to office expenses.

### *Administrative services (fa)*

Administrative services bought from Ylva (e.g. payment transactions, financial administration, HR, information management). The appropriation has been reduced by reducing the amount of administrative services bought from Ylva as well as external purchased services for certain financial administration processes, transferring the duties to personnel at the Central Office.

### *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. In 2025, operating finances is paying for the Microsoft licences used by the organisation in full. Relatively significant raises are also being made to the prices of the licence fees, and this raises the appropriation for information management. On the other hand, the appropriation is balanced by reducing the share of the appropriation reserved for hardware acquisitions.

### *Consumption expenses (fa)*

This includes all expenses not included in other budget items, such as membership fees for various organisations. The item also covers the secretary general's general and public relation expenses. From now on, Nyyti ry's membership fee is included in the appropriation for consumption 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.

## 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 appropriation 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 World Student Capital (WSC) association, student unions and other parties.

The appropriation also covers expenses caused by the application campaign, application system and meetings for student representatives in administration as well as keeping in contact with them.

The expenses also make provisions for being ready to participate in small-scale advocacy work campaigns or other measures supporting societal discussion if needed. Municipal elections are held in 2025, and the campaign costs for them are also covered by the appropriation.

### *National student organisations – membership fees (ea)*

In 2024, the membership fee of the National Union of University Students in Finland (SYL) is €5.90, and that of the Finnish Student Sports Federation (OLL) is €0.60. The appropriation is calculated based on an estimate of our number of members and the realised 2024 figure with the assumption that the membership fees remain at the 2024 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 will pay the participation fees of actual delegates corresponding to SYL's statutory minimum along with the fees of a reasonable number of general vice delegates. For OLL's General Assembly, HYY will cover the participation fees of actual delegates corresponding to the statutory minimum. The reductions to the appropriation are explained by a smaller number of participants to SYL's general assembly paid by HYY.

### *National student organisations – other income (ea)*

Income from the joint project between the Finnish Student Sports Federation and the Student Union in 2025. A new appropriation.

## 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 as well as updating and supplementing the photo bank.

The appropriation has been reduced from the share reserved for website development in particular. The appropriation includes a moderate expectation for partnership income.

### *Cultural activities (fa)*

Costs of HYY's Anniversary, Flora's Day, Opening Carnival, Independence Day and other cultural events and projects. The appropriation for cultural activities does not include provisions for the Student Union participating in the organisation of the Co-delegation of Student Nations' Grand Sitsit in the form of working time or costs in 2025. The concept of the Student Union's traditional reception of May Day is changed for 2025 to make it more member-oriented and cheaper in terms of its organisation. The appropriation for cultural activities includes a moderate expectation for partnership income.

### *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. Inflation is causing some upward pressure on the item, but the appropriation has been reduced by increasing the expectation for partnership income.

### *Development cooperation activities (ea)*

HYY continues to participate in development cooperation by using 0.46% of its budget expenses on these activities. The appropriation includes the expenses of the Development Cooperation Committee.

The majority of HYY's 0.46% funds are used on a joint project carried out with the National Union of University Students in Finland (SYL). Our agreement has HYY committed to making a donation worth 10,000 euros to the project. The project and the Development Cooperation Committee together cause expenses worth around 14,950 euros per year. HYY collects voluntary donations for its development cooperation and global education activities in connection with its membership fees. The donations are paid annually from the balance to the cost item of development cooperation activities to enable part of HYY's development cooperation activities.

### *Volunteer activities (fa)*

This includes costs caused by the coordination of committee and volunteer activities. The appropriation also accounts for the committees' fixed annual costs. The appropriation has been reduced from the costs of training activities as well as to better correspond to the realised costs in previous years.

### *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 2025, the subscription fee is likely to remain at the level of previous years (around 13 euros). In addition to the subscription fee, Ylioppilaslehden Kustannus Ltd pays dividends from distributable assets. The fee includes the advertising 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 Svenska Studerandes Intresseförening (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. Studentbladet's share of the appropriation is 13,000 euros.

### *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 2024, Little HYY had one full-time and one part-time childminder. Little HYY's activities have returned to the pre-coronavirus levels, and in the autumn, the service has been full at times. As a result, the number of reservations it has been able to accept has not corresponded to the demand.

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, 2023 and 2024 was 25,000 euros.

The childcare fee is the same as in 2024: 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. Well over one hundred members and organisations use the service every year.

### *Nyyti (fa)*

The appropriation, Nyyti ry's membership fee, has been moved under the appropriation for consumption expenses. The Student Union continues as a member of Nyyti in 2025, too.

### *Student services (ea)*

This includes the acquisition and distribution costs of the year tags, expenses of the service point at the exchange students' Check-in Event, costs of keeping in contact with the University's Student Services and data transfer expenses related to student cards. The campus-specific year tag distribution points in autumn 2025 are covered by the appropriation if possible. The appropriation also includes provisions for organising a HYY pop-up campus tour to allow the Student Union to show itself on campuses and bring its activities closer to students.

#### *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. The appropriation has been reduced due to the need to make structural adjustments to the Student Union's finances and a general assessment of the organisation's financial solidity.

#### *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. The appropriation has been reduced due to the need to make structural adjustments to the Student Union's finances. The operating grants cover five separate appropriations for different organisation categories.

#### *Grants for student magazines (fa)*

Grants for student magazines. The grant type has been discontinued as a separate grant. Instead, it was combined to the appropriation for operating grants in 2024.

#### **Project grants (fa)**

The Financial Committee has decided on awarding separate project grants. The appropriation has been removed in its entirety due to the need to make structural adjustments to the Student Union's finances and reduce administrative duties in 2024.

#### *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 has been reduced by transitioning to an organisation register with lower costs, moving general licensing costs under the appropriation for information management and discontinuing the autumnal Restart training event under the current concept. The appropriation now also better corresponds to the realised costs from previous years.

#### *Discretionary grants for organisations (fa)*

Grants for organisations' minor projects and acquisitions. The specialist in organisations decides on awarding the grant. The grant is meant for new organisations accepted to operate under HYY between allocation periods and for organisations' own minor projects and investments, for instance.



### *Furniture acquisitions for organisations (fa)*

A grant for the furniture and interior decoration acquisitions of organisations. The appropriation has been removed in its entirety in 2024 due to the need to make structural adjustments to the Student Union's finances and reduce administrative duties.

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

Costs of Domus Gaudium's attic sauna Sivistys and the usage fees received from renting out the space. The costs normally include the rent, electricity, water, cleaning and other maintenance costs of the premises. The usage fees are set by the Financial Committee. The rents of the space in 2025 are turned into an internal loan, resulting in the appropriation being reduced.

## Projects

No separate projects are planned for 2025.

## 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 include, for instance, surprising advocacy work campaigns that require a quick reaction. The Student Union's Board decides on the use of the general operating provision.

### *Legal expenses (fa)*

The appropriation is meant for responding to any possible complaints lodged against the Student Union's activities. The appropriation has been removed as its own item and included under the general operating provision.

### *Total reform of information management (fa)*

The appropriation is meant for reforming the Student Union's information management services during 2025. The estimated cost of the total reform is around 15,000 euros and, from 2026 onwards, maintaining the system will cost around 8,000 euros per year. The aim of the reform is to ensure that the Student Union's information management is at the level required by the Act on Information Management in Public Administration.

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**HYY TOIMINTATALOUS - TALOUSARVIO 2025**

	TA 2025	TA 2024	TP 2023	TP 2022
<b>TULOT</b>				
Jäsenmaksutuotot	1 839 800	1 456 580	1 251 432	1 150 751
Käyttörahas-ton korkotuotot	30 000			
Tuloutus käyttörahas-tosta	282 495	2 049 985	2 383 404	2 632 290
<b>TULOT YHTEENSÄ</b>	<b>2 152 295</b>	<b>3 506 565</b>	<b>3 634 836</b>	<b>3 783 041</b>
<b>MENOT</b>				
<b>Luottamuselimet</b>				
Edustajisto	-25300	-29 500	-25 597	-38 562
Edustajistovaalit	-28000	-28 000		-19 889
Hallitus	-135000	-113 500	-188 449	-236 998
Hallituksen alaiset elimet	-1500	-2 000	-1 441	-3 112
Tilintarkastus	-9000	-7 000	-7 765	-6 820
<b>Luottamuselimet yhteensä</b>	<b>-198 800</b>	<b>-180 000</b>	<b>-223 252</b>	<b>-305 380</b>
<b>Henkilöstökulut</b>				
Palkkaukset	-570 000	-555 000	-627 912	-637 306
Sosiaalikulut	-199 000	-168 000	-200 717	-191 378
Henkilöstön kehittäminen ja muut kulut	-11 500	-15 500	-13 672	-12 204
<b>Palkkaukset</b>	<b>-780 500</b>	<b>-738 500</b>	<b>-842 301</b>	<b>-840 889</b>
<b>Tilakulut</b>				
Vuokrat/toimisto+muut	-	-206 000	-220 842	-219 149
Vuokrat/järjestötilat	-163 300	-1 001 500	-940 132	-886 394
Vuokrat/kokous- ja juhlatilat	-23 675	-173 000	-156 595	-152 110
Siivous	-35 000	-55 000	-39 751	-45 713
Energia ja muut ylläpitokulut	-31 000	-42 000	-32 026	-34 628
Käyttökorvaukset tiloista	23 400	21 200	19 074	7 878
Kertaluonteiset investoinnit tiloihin	-8 000	-12 000	-9 834	-12 737
<b>Tilakulut</b>	<b>-237 575</b>	<b>-1 468 300</b>	<b>-1 380 106</b>	<b>-1 342 853</b>
<b>Toiminta-/hallintokulut</b>				
Toimistokulut	-19 000	-25 400	-19 850	-11 811
Hallintopalvelut	-145 900	-168 900	-168 384	-163 923
Tietohallinto	-28 300	-24 400	-21 616	-25 196
Kulutusmenot	-5 000	-6 000	-4 232	-5 728
Arkistotoiminta	-10 000	-10 000	-12 683	-12 409
<b>Toiminta-/hallintokulut yhteensä</b>	<b>-208 200</b>	<b>-234 700</b>	<b>-226 765</b>	<b>-219 067</b>
<b>Edunvalvonta</b>				
Edunvalvontatoiminta	-17 950	-19 000	-21 030	-13 889

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Kansalliset opiskelijaliitot- jäsenmaksut	-168 500	-168 500	-165 382	-158 924
Kansalliset opiskelijaliitot - muut kulut	-13 000	-19 000	-15 048	-18 981
Kansalliset opiskelijaliitot, muut tuotot	15 000	-	-	-
<b>Edunvalvonta yhteensä</b>	<b>-184 450</b>	<b>-206 500</b>	<b>-201 460</b>	<b>-191 793</b>
<b>Palvelutoiminta/jäsenistön tavoittaminen</b>				
Viestintä ja tiedotus	-29 950	-41 100	-49 532	-16 600
Kulttuuritoiminta	-19 000	-23 500	-28 627	-65 688
Uusien opiskelijoiden vastaanotto	-27 400	-28 400	-27 302	-20 255
Kehitysyhteistyötoiminta	-9 950	-9 950	-12 259	-22 936
Vapaaehtoistoiminta	-2 500	-4 500	-5 256	-5 023
<b>Jäsenpalvelut</b>				
Ylioppilaslehti ja Studentbladet	-263 000	-276 000	-339 062	-345 123
Pikku HYY	-30 000	-30 000	-18 744	-13 393
Oikeusapu	-12 400	-12 400	-12 400	-12 000
Nyyti ry	-	-500	-500	-4 000
Opiskelijapalvelut	-8 500	-12 500	-8 287	-7 715
Edunvalvonta-avustus	-2 000	-4 900	-7 000	-6 000
<b>Välittömät järjestöpalvelut</b>				
Tiedekunta- ja ainejärjestöt toiminta- avustukset	-59 000	-88 825	-104 227	-104 344
Osakunnat toiminta-avustukset	-4 500	-15 045	-17 700	-15 496
Poliittiset opiskelijajärjestöt toiminta- avustukset	-7 120	-10 200	-12 000	-12 000
Muut järjestöt toiminta-avustukset	-12 000	-21 250	-24 568	-25 100
Orkesterit, kuorot ja teatterit toiminta-avustukset	-8 000	-12 495	-14 700	-14 700
Projektiavustukset	-	-	-3 000	-3 598
<b>Välilliset järjestöpalvelut</b>				
Järjestölehtituki	-	-	-13 000	-13 000
Yleiset järjestöpalvelut	-5 950	-10 500	-8 240	-12 859
Järjestöjen kalustehankinnat	-	-	-1 600	-1 850
Harkinnanvaraiset järjestöavustukset	-5 500	-5 500	-	-
DG:n Sivistys-kattosaunan järjestökäytöntuki	-6 000	-41 000	-43 811	-37 489
<b>Palvelutoiminta/jäsenistön tavoittaminen yht.</b>	<b>-512 770</b>	<b>-648 565</b>	<b>-751 815</b>	<b>-759 167</b>
<b>TOIMINTAVARAUKSET</b>				
Yleinen toimintavaraus	-15 000	-15 000	-6 520	-127 119

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Asianajokulut	-	-15 000	-10 837	-
Tiedonhallinnan kokonaisuudistus	-15 000			
<b>Toimintavaraukset yhteensä</b>	<b>-30 000</b>	<b>-30 000</b>	<b>-17 357</b>	<b>-127 119</b>
<b>MUU TOIMINTA</b>				
Korkokulut ja tuotot		0	8 218	56
Talousarvioon sisältyvät tilinpäätöserät	0	0		3 171
<b>Muu toiminta yhteensä</b>	<b>0</b>	<b>0</b>	<b>8 218</b>	<b>3 227</b>
<b>MENOT YHTEENSÄ</b>	<b>-2 152 295</b>	<b>-3 506 565</b>	<b>-3 634 838</b>	<b>-3 783 041</b>

**SALARIES**

In this budget, salary expenses have been allocated as their own item, with the exception of Little HYY 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. Short-term project employees
2. Services Office, childminders, translators
3. Archivist, specialists, AD, election worker

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.

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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.

**APPENDIX 2**

**Little HYY's budget**

	<b>B 2025</b>	<b>B 2024</b>	<b>B 2023</b>	<b>FS 2023</b>	<b>B 2022</b>	<b>FS 2022</b>
<b>Total:</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>18,744</b>	<b>24,700</b>	<b>13,393</b>
<u>Income</u>	-30,000	-31,500	-30,000	<u>-32,170</u>	<u>-28,000</u>	<u>-29,341</u>
Care fees	-5,000	-6,500	-5,000	-7,170	-3,000	-4,341
Aid from the city	-25,000	-25,000	-25,000	-25,000	-25,000	-25,000
<u>Expenses</u>	<b>60,000</b>	<b>61,500</b>	<b>60,000</b>	<b>50,914</b>	<b>52,700</b>	<b>42,734</b>
Salary expenses	46,000	49,000	48,000	37,392	43,000	34,451
Social security expenses	12,300	10,500	10,000	7,360	8,500	6,802
Other expenses	1,700	2,000	2,000	6,162	1,200	1,481