

STUDENT UNION OF
THE UNIVERSITY OF
HELSINKI

BUDGET OF OPERATING
FINANCES

2026

*Approved by the
Representative Council
on 11 December 2025*



STUDENT UNION OF THE UNIVERSITY OF HELSINKI
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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 2026 budget proposal is based on the Representative Council's preliminary discussion held in autumn 2025. 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. Decisions to sell Ylva's property assets to alleviate its debt burden will affect the premises at the disposal of operating finances. In 2026, the Student Union will no longer utilise the internal loan facility for facility costs.

- The Student Union's membership fee for the 2026–2027 academic year is 85 euros for basic degree students. No changes are being proposed to the membership fee.
- The income from membership fees has been calculated based on 26,400 members.
- HYY's personnel as a whole consists of 19 employees on a permanent contract and one additional employee on a fixed-term contract during the autumn term. Eight of the employees have part-time contracts. In person-workyears, the Student Union's permanent personnel amounts to 15.7 person-workyears. Due to substitution arrangements, the Student Union's personnel will add up to 14.7 person-workyears in spring and part of autumn 2026. 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 the total number of personnel, no additions are proposed for 2026, 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 2026, the remuneration for a member of the Board will be 1,296 euros per month and the remuneration for the chair of the Board will be 2,136 euros per month. Additionally, the Board has a half-day lunch benefit.
- The premises used by the Student Union during the spring are located in the New Student House, the studio of Ylioppilasteatteri at the Old Student House, Domus Gaudium, Domus Academica and Mechelininkatu 3 D. From autumn onwards, the premises will be located in Domus Gaudium, Mechelininkatu 3 D and, due to the longer transition period, the Old Student House until the end of the year.
- Key themes for 2026 include work on the Student Union's organisational change through the restructuring of its premises, operations and administration. Other key themes include the Crowning of Manta in spring 2026 and preparations for the parliamentary elections held in spring 2027.
- The expected budget deficit for the financial period is 73,060 euros. The deficit is largely explained by non-recurring expenses caused by the changes in premises.

DETAILED JUSTIFICATIONS

INCOME

Income from membership fees

The actual membership fee for the 2026–2027 academic year is 85 euros for basic degree students. The membership fee for the 2026–2027 academic year is also 85 euros for postgraduate students. No changes are being proposed to the membership fee, with it remaining at the level of the 2025–2026 academic year.

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.

Income from membership fees has been calculated based on the Student Union's estimated income from membership fees in 2025 and an estimate of the Student Union's total number of members in 2026. The increase in the income from membership fees is also partly explained by the full membership fee being in effect during both academic terms in 2026. Income from membership fees is reduced by banks' service fees and other collection fees as well as expenses caused by refunding membership fees. The income from membership fees has been calculated based on 26,400 members.

Interest income from the contingency fund / general interest income

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. With the contingency fund at 0 euros, this appropriation refers to potential interest income from funds in bank accounts that produce interest.

In 2026, 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. Following the prudence principle, the income does not have provisions for any interest income in 2026.

Income recognition from the contingency fund

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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.

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 just over two (2.2) 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 it used to fund basic operations in 2022–2024. At the end of 2024, the contingency fund had been fully used up, and it was no longer possible to get income recognition from it to the Student Union.

Ylva has been unable to distribute profits since 2023, while in 2022, the distribution of profits was halved. After 4/2024, rents that the Student Union has paid on properties owned by Ylva that it has been using have been subsidised as internal loans.

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THE STUDENT UNION'S FINANCES

	Development of the contingency fund in 2015–2026 (€1,000)												Prognosis	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
Accrual, 1 January	2 212	2 500	2 735	3 033	3 271	3 561	4 107	4 485	3 253	870	0	0		
Distribution of profits from Ylva	2 400	2 425	2 500	2 670	2 700	2 750	2 800	1 400	0	0	0	0		
Income recognition from the fund	-2 111	-2 190	-2 202	-2 432	-2 410	-2 204	-2 422	-2 632	-2 383	-870	0	0		
Change from the previous year, %	2 %	4 %	1 %	10 %	-1 %	-9 %	10 %	9 %	-9 %	-63 %	-100 %	0 %		
Accrual, 31 December	2 500	2 735	3 033	3 271	3 561	4 107	4 485	3 253	870	0	0	0		
For informative purposes														
Total expenses	3 386	3 479	3 443	3 636	3 599	3 394	3 590	3 727	3 635	3 226	2 152	-2 305		
Change in the accrual of the fund	289	235	298	238	290	546	378	-854	-2 383	-870	0	0		

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 and the chairs of the Representative Council groups. Costs caused by this are also included in this appropriation. The appropriation does not account for the rotation of Representative Council meetings from campus to campus. The general aim is to organise the meetings in premises owned and managed by HYY.

Representative Council elections (fa)

No Representative Council elections are held in 2026.

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.

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.

Audit (ea)

This appropriation covers the audit of operating finances as per a reasonable invoice. The appropriation has been increased to correspond to the realised costs in 2025.

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 Student Union's personnel, Little HYY included, 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. Due to substitution arrangements, the Student Union's personnel will add up to 14.7 person-workyears in spring and part of autumn 2026. 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 one fixed-term, part-time project employee for the autumn to coordinate the selection of student representatives in administration.

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 appropriation for 2026 accounts for the raises included in the collective agreement that came into force in 2025.

Due to considerable caution being observed in its personnel policy, the Student Union will not hire a substitute for one position for the part of a work leave that takes place during the 2026 calendar year. In case of other possible upcoming substitutions, the need for a substitute will be assessed on a case-to-case basis.

The Student Union's job descriptions will be assessed during 2026 as part of a larger organisational change.

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Social expenses (ea)

The social security contributions and other add-on costs of the remuneration of salaried staff. No additions to personnel are proposed for 2026, and considerable caution is observed in personnel policy. The appropriation for social expenses has been reduced to better correspond to the expected costs.

Development of personnel and other personnel expenses (fa)

This includes the orientation, training and recreational expenses for personnel and the work community collectively as well as acquisitions related to HR administration. The appropriation also includes the membership fee of Service Sector Employers Palta.

Facility expenses

Rents (ea)

The facility expenses in the budget proposal consist of expenses from the following properties:

- New Student House (Staircases A and B)
- Old Student House, studio of Ylioppilasteatteri and music corporations
- Domus Academica / Leppäsuon buildings C and D
- Domus, Mechelininkatu 3 D (hereafter 'library building')
- Domus Gaudium
- Temporary storage space

The facilities of the Student Union's Central Office are located in staircases A and B of the New Student House until June 2026. After this, the Central Office and Services Office will move to Domus Gaudium. The premises in Domus Gaudium also include the Student Union's archives.

The organisational premises provided by the Student Union comprise several different sets of premises in the budget proposal.

In terms of the New Student House, the budget includes provisions for keeping the organisational premises in their current use until June 2026. We will not pay full rent on the premises in the New Student House in spring 2026, but the Student Union will participate in maintenance costs caused by the premises during the transition.

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. The appropriation is bound to a contract that is in effect until the end of 2026.

The premises of Ylioppilasteatteri are located in the Old Student House. The secretary general's budget proposal includes provisions for covering the partial rent of the premises used by Ylioppilasteatteri until December 2026. Ylioppilasteatteri contributes to the costs of the premises it is using. Ylioppilasteatteri is turning 100 years old in 2026, and the budget proposal enables it to continue its operations without interruption for the duration of the anniversary year.

The rental expenses of the library building located in the Domus area have been included in the appropriations for organisational premises and meeting and festive premises. The rental agreement has a fixed term that ends in 2029. The rental increases are tied to the cost-of-living index, with the rents revised once a year.

The office of the Student Union's archivist and the facilities of Ylioppilaskamerat are located in Domus Academica. As part of the overall arrangement of property finances, HYY is making a commercial assessment on buildings C and D of Domus Academica. The budget includes provisions for covering the full rental expenses of premises used by the Student Union for an estimated 2 months in the event of a change.

The Student Union acknowledges that organisations in particular have a lot of movable property and that thoroughly processing, archiving, reselling and disposing of it all will take time. As a result, the budget

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includes provisions for temporary storage space for the organisations to use in connection with the move until the end of 2026. The storage also facilitates the refurbishing of the premises as well as possible using existing furnishings. In the case of art objects, memorabilia and documentation to be archived, organisations have the opportunity to make a deposit agreement with the Student Union's archives. The deposit agreement does not impose costs on the organisations.

Expenses caused to the Student Union by Domus Gaudium comprise of the rent of the premises. We will negotiate the rental level in more detail by the end of 2026, but the costs caused by the premises will be covered by the Student Union's own funds and the potential distribution of dividends from Ylva Services Ltd. The costs of Domus Gaudium and the distribution of dividends have not been taken into account in the secretary general's budget proposal, but they are estimated to be close to one another in size in 2026.

If the overall arrangement of property finances proceeds as planned, no internal loans will be taken against the premises used by HYY in 2026. No new internal loans will be taken against any premises from 2026 onwards.

Within the provisions of the budget, the Student Union will retain 1,120 m² of premises in Domus Gaudium, attic sauna Sivistys included, from autumn 2026 onwards. The archives' share of this is 137 m². The budget includes provisions for the premises of Ylioppilasteatteri, 277 m², in the Old Student House. The library building, or Mechelininkatu 3 D, has 454 m² of premises. The distribution of the square area into organisational premises, the Central Office and meeting and festive premises cannot be described in more detail at present. The distribution of the premises into different types and functions of premises will be confirmed in connection with the allocation of premises, which is made by the Financial Committee in spring 2026.

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 the appropriation is explained by the decrease in premises in the 2026 autumn term.

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 decrease in the appropriation is explained by the decrease in premises in the 2026 autumn term.

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. Alina Hall's usage fee and the fees related to the cancellation of reservations are proposed to be kept at their current level.

The decrease in the appropriation is explained by Alina Hall being budgeted to be in use only in the 2026 spring term. A similar festive space will be investigated as part of the allocation of premises, but no

expectations for the appropriation for the usage fees have been included in accordance with the prudence principle.

Non-recurring investments in premises (ea)

This appropriation is usually reserved for any small surveys and reparation work that arise during the year and could not be anticipated at this point. The appropriation will be used to cover non-recurring expenses related to the move in 2026 as well as other related costs. The appropriation includes provisions for the transport of heavy furnishings, the transport of art objects and memorabilia and minor renovations and acquisitions for Domus Gaudium to better support the shared use of the premises.

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 general financial transaction fees and postal charges. Office expenses also include the Student Union's insurances, with the exception of Little HYY's separate insurance. The increase in the appropriation is based on the increase in insurance payment prices and the estimated cost of calculating the Student Union's carbon footprint.

Administrative services (fa)

Administrative services bought from Ylva (e.g. payment transactions, financial administration, HR, information management) and external purchased services for certain financial administration processes. The moderate increase in the appropriation is caused by increases in the fees for external financial management services. Plans for competitive tendering for administrative services will tentatively be made with Ylva in 2026, but any possible cost effects will be realised in 2027 at the earliest.

Information management (fa)

The information technology expenses of operating finances, including user's licenses, hardware and software acquisitions, payment terminal costs and the University user accounts that are subject to a fee. The appropriation is moderately reduced by discontinuing one of the user's licenses used by the Student Union.

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. A moderate increase has been made to the appropriation to meet any surprising needs that arise during the year.

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. The appropriation includes costs of the Student Union's history, for which we have already received external funding in 2025.

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. Costs of the Students' City 2027 study have been included in the appropriation. These costs will be due in advance in 2026. The expenses also make provisions for being ready to participate in small-scale advocacy work campaigns or other measures supporting societal discussion if needed.

National student organisations – membership fees (ea)

In 2025, 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 2025 figure with the assumption that the membership fees remain at the 2025 level. The increase in the appropriation is based on the increased expectation for the Student Union's total number of members.

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 the Representative Council groups' actual delegates along with the fees of a reasonable number of vice delegates. For OLL's General Assembly, HYY will cover the participation fees of actual delegates corresponding to the statutory minimum. The appropriation has been moderately increased to facilitate sending a larger delegation to SYL's general assembly instead of the smallest possible one.

National student organisations – other income (ea)

Income from the joint project between the Finnish Student Sports Federation and the Student Union in 2026.

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 includes the costs of reforming the newsletter in an attempt to make the Student Union's newsletter template more accessible and more scalable for mobile devices.

The appropriation has been moderately adjusted in terms of marketing. During 2026, our aim is to organise competitive tendering on the Student Union's media and social media monitoring and media statement services, which are shared with Ylva. However, the potential effects this will have on the appropriation will only be realised in 2027 at the earliest. 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. Our aim is to celebrate Flora's Day at the New Student House in an apocalyptic spirit. The appropriation for cultural activities includes a moderate expectation for partnership income, which also explains the moderate reduction in the appropriation.

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. The appropriation includes a moderate expectation for partnership income, which also explains the moderate reduction in the appropriation.

Development cooperation activities (ea)

The Student Union allocates 0.43% of its budget expenses to development cooperation. The appropriation includes the expenses of the Development Cooperation Committee.

The majority of HYY's 0.43% funds are used on a joint project carried out with the National Union of University Students in Finland (SYL) until the end of 2026. 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 12,000 euros in 2026. 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)

The appropriation includes costs caused by the coordination of committee and volunteer activities. The appropriation also accounts for the committees' fixed annual costs along with small provisions for shared training events for the committees. Established committees operating under HYY are the International

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Committee, Environmental Committee and Development Cooperation Committee. The costs of the Development Cooperation Committee are included in the Student Union's appropriation for development cooperation activities.

Ylioppilaslehti and Studentbladet (ea)

The Student Union has provided all its members with Ylioppilaslehti delivered home. The magazine has been published by Ylioppilaslehden Kustannus Ltd, which is 100% owned by HYY. The company has also been responsible for producing the student calendar. In recent years, the company has annually paid dividends of around 50,000 euros to the Student Union, but there are no longer any funds to distribute in 2026. In 2025, Ylioppilaslehti's total operating budget was around 300,000 euros. Accounting for the arrangement on paying out dividends, the actual cost for the Student Union was 250,000 euros.

In 2026, we will adopt a new arrangement under which Ylioppilaslehden Kustannus Oy is dismantled, with the administration of Ylioppilaslehti moving directly under HYY. In the future, the magazine will be distributed mainly on campus. The proposed arrangement is based on a proposal made by the working group established by the Board to assess the future of Ylioppilaslehti. The working group included representatives from the Board of Ylioppilaslehden Kustannus Ltd and the editor in chief of Ylioppilaslehti. The budget facilitates publishing two issues during the current editorial staff's term, that is, during spring 2026. The recruitment schedule for the new editorial staff will be adapted to suit the needs of the schedule for the organisational change.

The administrative arrangement will be realised in full from 2027 onwards, with the annual operating budget of Ylioppilaslehti intended to be established at around 200,000 euros.

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 2025, Little HYY had one full-time and one part-time childminder. There is apparent demand for Little HYY's services, and in the autumn in particular, the service has been crowded at times. As a result, the number of reservations it has been able to accept has not corresponded to the demand.

As a result of the increase in salary costs in accordance with the collective agreement, Little HYY's fixed costs have increased, and the appropriation has been changed to correspond to the expected costs. We will aim to cover the increased costs by applying for an increase to the subsidy from the City of Helsinki and by raising the care fees.

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 2022–2025 was 25,000 euros per year.

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In 2026, the appropriation is raised to 35,300 euros to ensure that the care fee can be kept at 5 euros per hour.

Legal advice (fa)

The Student Union 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 in the 2025 budget. The Student Union will remain as Nyyti's member.

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 HYY's Pop Up campus tour, commission payments for the Services Office's payment terminals, costs of keeping in contact with the University's Student Services and data transfer expenses related to student cards. The appropriation includes provisions for organising year tag distribution points on two campuses in autumn 2026, as in 2025. The salaries of the people distributing the year tags will be covered by this appropriation.

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. Justus ry/rf must submit a report on the use of the advocacy work grant to the Financial Committee by the end of the calendar year 2026. If the grant is not used in full, the remaining amount must be returned to 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. The decision on the grant model will be made by the Student Union's Financial Committee and, for its part, the Student Union's Board. No changes to the total costs of the appropriation for operating grants are being proposed, but the appropriation may, if so decided, also be used for a grant model under which organisations can choose either financial grants or premises. Under this kind of grant model, a part of the appropriation for operating grants would be used to cover facility costs.

Operating grants categorised by type of organisation:

Faculty and subject organisations, operating grants:	65,360 euros
Student nations, operating grants:	4,985 euros
Representative Council groups, operating grants	
(formerly Political student organisations, operating grants):	6,000 euros
Other organisations, operating grants:	13,293 euros

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Orchestras, choirs and theatres, operating grants:	8,862 euros
Total:	98,500 euros

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. The Financial Committee decides on the criteria for allocating the grants in more detail.

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 and facility reservation calendar with lower costs. The appropriation has also been reduced to better correspond to expected costs in terms of training costs. The appropriation includes a small provision for increasing the involvement of organisations during the transition period.

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. Costs related to the move and any potential new furnishings that are needed will be covered by the appropriation item 'Non-recurring investments'.

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. In 2026, the rental level for the premises will be determined as part of a larger set of properties described in the appropriation item 'Rents'. The usage fees are set by the Financial Committee. In 2025, re-leasing rights for the premises were shared with Well Catering. Under this agreement, the Student Union has 50% of the reservations at its disposal for organisations to reserve. As a result, the appropriation is also reduced by a share corresponding to the cleaning and energy costs of the premises.

Projects

Crowning of Manta 2026 (ea)

The Student Union is in charge of crowning the Havis Amanda statue on May Day Eve 30 April 2026. The student unions of the Capital Region take turns in charge of crowning the statue. The actual costs of the crowning are significantly larger than the appropriation, but the external funding applied for the crowning has been taken into account in the project.

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, legal expenses, costs caused by complaints and needs arising in connection with the changes in premises that have not been anticipated to a sufficient extent when drafting the budget. 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 (ea)

The appropriation is meant for continuing the total reform of the Student Union's information management services in 2026. The appropriation comprises the maintenance and development work of the system. The item will be moved under the appropriation for information management expenses once the needs for development have become more established. 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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BUDGET OF OPERATING FINANCES 2026
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HYY BUDGET OF OPERATING FINANCES 2026

	TA2026	TA2025	TP 2024	TP 2023
INCOME				
Income from membership fees	2 219 000	1 839 800	1 454 512	1 251 432
Interest income from the contingency fund	0	30 000		
Income recognition from the contingency fund	0	282 495	1 770 989	2 383 404
INCOME TOTAL	2 219 000	2 152 295	3 225 501	3 634 836
EXPENSES				
Bodies of trust				
Representative Council	-25 300	-25 300	-27 475	-25 597
Representative Council elections	0	-28 000	-26 666	-
Board	-140 040	-135 000	-131 996	-188 449
Administrative bodies operating under the Board	-1 500	-1 500	-155	-1 441
Audit	-12 000	-9 000	-9 733	-7 765
Bodies of trust total	-178 840	-198 800	-196 025	-223 252
Personnel expenses				
Salaries	-562 000	-570 000	-597 898	-627 912
Social expenses	-187 000	-199 000	7 294	-200 717
Other personnel expenses	-11 500	-11 500	-11 245	-13 672
Personnel expenses total	-760 500	-780 500	-601 849	-842 301
Facility expenses				
Rents/Central office	-20 200	0	-238 090	-220 842
Rents/facilities for organisations	-274 150	-163 300	-935 928	-940 132
Rents/meeting and festive facilities	-23 750	-23 675	-164 648	-156 595
Cleaning	-24 000	-35 000	-31 865	-39 751
Energy and other maintenance expenses	-19 000	-31 000	-27 172	-32 026
Charges for premise usage	7 800	23 400	21 415	19 074
Non-recurring investments in premises	-43 000	-8 000	-4 577	-9 834
Facility expenses total	-396 300	-237 575	-1 380 865	-1 380 106
Operating and administrative expenses				
Office expenses	-22 300	-19 000	-20 328	-19 850
Administrative services	-146 700	-145 900	-166 485	-168 384
Information technology expenses	-26 500	-28 300	-16 040	-21 616
Consumption expenses	-6 000	-5 000	-4 171	-4 232
Archiving activities	-10 000	-10 000	-8 711	-12 683

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<i>Operating and administrative expenses total</i>	-211 500	-208 200	-215 735	-226 765
Advocacy work				
Advocacy work	-17 700	-17 950	-10 286	-21 030
National student organisations - membership fees	-171 600	-168 500	-169 915	-165 382
National student organisations - other expenses	-15 000	-13 000	-13 789	-15 048
National student organisations - other incomes	15 800	15 000	-	-
Advocacy work total	-188 500	-184 450	-193 990	-201 460
Service activities and reaching the membership				
Communications and informing	-29 070	-29 950	-39 255	-49 532
Cultural activities	-18 000	-19 000	-21 268	-28 627
Reception of new students	-27 000	-27 400	-24 974	-27 302
Development cooperation activities	-9 950	-9 950	-9 933	-12 259
Volunteer activities	-3 500	-2 500	-1 779	-5 256
Services for the members				
Ylioppilaslehti and Studentbladet	-233 000	-263 000	-275 433	-339 062
Little HYY	-35 300	-30 000	-38 932	-18 744
Legal advice	-12 400	-12 400	-12 400	-12 400
Nyyti	-	-	-500	-500
Student services	-8 500	-8 500	-10 777	-8 287
Advocacy work grant	-3 000	-2 000	-4 900	-7 000
Direct organisational services				
Operating grants for organisations	-65 360	-59 000	-88 825	-104 227
Grants to organisations, Faculty and subject organisations	-4 985	-4 500	-15 045	-17 700
Grants to organisations, Student Nations	-6 000	-7 120	-10 200	-12 000
Operating grants for Representative Council groups	-13 293	-12 000	-20 541	-24 568
Grants to organisations, Other organisations	-8 862	-8 000	-12 495	-14 700
Grants to organisations, Orchestras, choirs, theatres	-	-	-	-3 000
Project grants	-	-	-	-
Indirect organisational services				
Organisation paper grant	-3 450	-5 950	-7 165	-8 240
General organisational services	-	-	-	-1 600
Organisations' furniture acquisitions	-5 500	-5 500	-1 455	-
Discretionary organisation grant	-2 250	-6 000	-35 036	-43 811
Grant for the organisational use of attic sauna	-	-	-	-
Sivistys	-489 420	-512 770	-630 913	-751 815
Service activities and reaching the membership total				
Projects	-20 000			
Havis Amanda 2026	-20 000			
Projects total				

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General operating provision	-30 000	-15 000	-5 909	-6 520
Legal advice expences	0	-	-1 282	-10 837
Reform of information management	-17 000	-15 000		
Operating provisions total	-47 000	-30 000	-7 191	-17 357

OTHER ACTIVITY

Interest expenses and income	0	0	761	8 218
Financial statements not included in the budget	0	0	306	
Other activity total	0	0	1067	8 218

EXPENSES TOTAL	-2 292 060	-2 152 295	-3 225 501	-3 634 838
Fiscal year's deficit	-73 060			

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. In 2026, the Student Union's job descriptions will be assessed more extensively as part of the organisational change. The secretary general holds full liability for the finances and personnel of operating finances. However, in practice, financial duties and some direct personnel responsibilities 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

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.

STUDENT UNION OF THE UNIVERSITY OF HELSINKI
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APPENDIX 2

Little HYY's budget

	B 2026	B 2025	FS 2024	B 2024	FS 2023
Total:	-35,300	-30,000	-38,932	-30,000	-18,744
<u>Income</u>					
Care fees	34,500	30,000	29,366	31,500	<u>32,170</u>
Aid from the city	4,500	5,000	4,366	6,500	7,170
	27,500	25,000	25,000	25,000	25,000
<u>Expenses</u>	-67,300	-60,000	-68,298	-61,500	-50,914
Salary expenses	-54,000	-46,000	-54,602	-49,000	-37,392
Social security expenses	-12,000	-12,300	-11,846	-10,500	-7,360
Other expenses	-1,300	-1,700	-1,850	-2,000	-6,162