

Budget Proposal with Cover Letter



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I. Budget Structure

The budget is structured into two departments called *Core operations* and *Service operations* which in turn are divided into units.

The JSU Board has made this distinction as the Service Operations shall be financially independent from the rest of the organisation and its income sources. This means that income from the membership fee shall not pay for investments or pay for the daily operations of the service operations.

I.1 Budget sheets

I.1.1 Final result

This is the first page you find in the budget, and it gives an overview over the estimated result of JSU.

On the top of the “Core sheet” is the expected income from membership fees and a general contribution from SESUS, (a national organization that distributes grants to youth organizations).

The membership fee and SESUS are not the only incomes the Union has. Other income items are contributions from JU, payments from sponsors, registration fees and sales of products. These incomes are connected to each unit. Each unit budget contains the income and cost that directly relates to the unit area. This means that the amounts presented under the heading “Total SUM” are the result of each unit which include incomes and costs for that area.

I.1.2 Core Operations

The first department is divided into 3 units and are presented on a different sheet as the budget posts in each budget vary.

1. Student Influence

This unit concerns the income and costs that are directly related to operations performed to achieve the Student Union's main purpose: an active student influence within the student questions (education, work environment, equal conditions, integration, housing). For example, income and expenses for the remunerated presidents and vice-president are included here together with various committees and the JSU Board, as all of them directly perform work within the student questions.

2. Support Functions

This unit concerns the income and cost which relates to the operations which are needed to support a stable student influence. For example, the Union needs to keep up with bookkeeping and maintain good communication both internally and externally. There is also a need for office facilities, computers as well as other IT support to enable the work with the student influence. To summarise, these are the incomes and costs which are needed to keep the organisation running.

3. Study Social

This unit concerns the incomes and costs which relates to the study-social initiatives by JSU and the support from JSU to suborganisations. The Student Union arranges events such as the two Kick-Offs, the Kick-Off festival and Valborg.

1.1.3 Service Operations

The Service operations are divided into two units which are placed on the same sheet, as the budgets posts are very similar.

1. Rio

This unit concerns the incomes and costs which relates to the operations in Rio.

2. Akademien

This unit concerns the income and costs which relates to the nightclub Akademien.

1.2 Project Budgets

In the proposed budget some budget items are marked green. This means they are so called project budgets. This is a Swedish bookkeeping term and does not mean that the budget item necessarily must be a project in itself. It means that the budget item has an individual budget in turn. For example, the budget item of Presidium is marked green and is budgeted at – 9 552 SEK. This budget item has an individual budget where it is specified what these 9 552 SEK shall be spent on.

The individual budget for Presidium looks as follows:

Profile clothes	-992
Meeting Costs	-2 160
Representation	-6 400
SUM	-9 552

The JSU Board has introduced this structure to give a clearer overview and a clearer budget frame, where it is still clear what the money in each budget item shall be spent on.

In the chapter “Budget items” in this cover letter we have described what some project budgets contain, and we hope that this can give some information and we welcome questions at the Annual meeting.

1.3 Salaries

In the new structure the salaries and costs related to the salaries of the employees are presented under the budget items *salaries*, *pension E* and *social fees E*. These are structured so no individual employees' salary is visible. This is as the individual salaries can be sensitive personal information. In addition to this, some employee costs are distributed between the different departments and units according to what they spend their time on. For the operational year of 2023/24 the calculations are based on the assumption that the cost of remuneration will rise in accordance with inflation, which has been estimated to a 6,7% increase.

2. Comments

2.1 Result Core Operations

The proposed budget's result for the *Core operations* is a negative result of 586 775 SEK and includes one major change (see major changes below) but no major investments. The proposed budget is planned according to the assumption that all internal meetings for staff and volunteers are physical. However, the board believes that the Covid 19 pandemic still has somewhat of a lingering effect on the service operations. Therefore, there is some uncertainty in the proposed budget. To solve this, the board has not planned any large investments into the service operations and seeks to ensure that it is financially sustainable with its current operations before taking further action.

2.2 Result Service Operations

Generally, the economic development in the Service Operations is hard to predict. The businesses are exposed to competition, and therefore it is difficult to produce accurate projections of the pricing of the products which the service operations are selling.

The proposed budget's result for the *Service operations* is a positive result of 342,754 SEK.

In Rio, the budget assumes that we will serve warm lunches, based on the investigation from this year as a foundation for planning of how the kitchen will be operated. The budget for Akademien shows a large surplus since it is based on the results from the current business year, in which Akademien has seen high attendance rates from our members.

2.3 The Future

As the proposed budget shows an even greater loss in the Student Influence section compared to last year, the board finds it important to find a solution towards a plus minus zero budget and wish to do so without having to increase the membership fee. This may include understanding where inflation from this year impacts the costs involved in the operations of the organization.

The JSU Board also see the need to continue developing the budget structure and the layout of it. The JSU Board also sees the need of developing the regular economic follow-ups to make sure they are informative enough for the board to make needed and accurate adjustments throughout any operational year. This work is dependent on a good budget structure to begin with which makes the budget structure even more important to complete as soon as possible.

3. Investment Strategy

The old budget structure did not give the JSU Board or the members the opportunity to fully understand the economic situation of JSU. The results from the past operational years have varied greatly and the JSU Board believe that the primary focus should be on understanding the situation fully in order to be able to take a decision about future investments that will benefit the organisation and its members. Following all this, the JSU Board has decided to not put forward any strategy for investment this year. However, if any investment decisions were to be taken following the annual meeting, the financial state of the organization will be the guiding point in the decision-making process.

4. Budget items

Below are certain budget items described in terms of content, where the name is explained if the JSU Board believes it could be unclear to the reader what the items cover.

Some budget items appear more than once, and it is only explained under the department it appears first in. For example, contributions from JU are in both Core and Study Social but explained under Core as this department comes first in the presentation.

4.1 Student Influence

Grant JU

The Student Union has a contract with JU regulating parts of the relationship between the union and the university. In this contract JU is contributing with grants for certain operations of the union, such as the remuneration for 5 of the remunerated, study social activities and general operations for the union.

Membership fee SFS

JSU is a member of SFS (Sveriges Förenade Studentkårer/Swedish National Union of Students), an organisation which advocates for student rights on a national level. Since SFS has close ties to the Swedish government regarding educational matters, this membership allows for the students of JU to have their voices heard, and to make an impact, on a larger scale. JSU pays a membership fee to SFS every year which is based on the number of students that we currently represent.

Bank transactions membership fee

Bank transaction can be found as an item at more than one place in the budget and it is the fee that the Union must pay to the bank for every purchase that is made. This budget item relates to the transaction fees the Union pays when students pay their membership fee.

Presidium and Board disposals

These budget items are reserves and have the purpose to be used if there are any unexpected costs throughout the year. For example, if there is a need for investment or if another budget item is depleted and needs more resources, it can be viewed as an emergency reserve. There is one budget item that the Presidium has the right to distribute and one budget item the Board has the right to distribute.

Project Budget: Presidium - JSU Rep (11 budget items)

These 11 budget items include expenses such as meeting costs, team building, and profile clothes. All budget items, with exception for the budget item of Annual meeting, relate to a team or committee under the union.

Name	Explanation
Presidium	The Presidium leads JSU. The President and Vice President has individual responsibility as well. See their role description for more information.
Board	The JSU Board steers JSU from a strategic perspective and is responsible for preparing matters for the Annual meeting.
Management Team	This team consist of all remunerated, which is seven in total and the team acts as a support function for the individual team members in all their tasks.
JSU Team	This is a cost related to having an event or teambuilding for all the student association boards, the JSU Board, and any other party deemed relevant by the board. This is for recognizing the work all the volunteers have done over the organisational year and is an event to welcome any volunteers after their election at the biannual/annual meetings.
Studentpoolen	This group consists of remunerated students who participate in the cyclical quality assessment of the programs at JU (their remuneration is paid by the university).
JED – Jönköping Student Unions E ducational Committee	This committee handles student cases within education and acts as a support function for the head of education at each faculty.
EQO – Jönköping Student Unions E qual O pportunity Committee	This committee handles student cases within equal opportunities and works with developing the reporting system in relation do discrimination at JU.
WORC- Jönköping Student Unions W ork Environment Committee	This committee handles student cases within work environment and works with improving the work environment in general for students at JU.
IAC – I ntegration A ctivity Committee	This committee works with integration questions and the main purpose is to create activities and events to integrate international and national students.
JSU REP	This committee works with student politics and brings up JSU's opinions and perspective on student rights to the national level and while also collaborating with other student unions.
Nomination Committees	This committee conducts interviews with applicants for various positions within the JSU. They also have the right to nominate candidates for the Annual Meeting or to the JSU Board.

Operation Controllers	Operation controllers exist to audit the board and ensure that the JSU board is fulfilling their tasks and maintaining a democratic process.
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4.2 Support functions

Income

This is a general contribution from JU as operating allowance. Other income items are surplus from the sales in Student Service and sales of Profile clothes.

Costs

Most costs in this department are linked to the office premises and the activities there.

Membership Arbetsgivaralliansen:

As the union have full-time employees, the union is a member of an employer organisation and this are the membership fee for the organisation “Arbetsgivaralliansen”.

JSU Marketing Team

This budget item relates to the group which produces marketing material in different formats as well as assist the communication in other communication efforts from the Union to the members. This item contains meeting costs, profile clothes and team-building costs. There were approximately 25 members of JSU Studio which were divided into three teams.

In the previous Annual Meeting 2023, it was decided that JSU Marketing Team must be developed and implemented. In turn JSU Studio is released from their existing tasks. Hence, the budget is proposed for JSU Marketing Team based on a calculation for 7 members, as was decided in the last General Annual Meeting.

PR General

This budget item contains smaller investments that the union believes are needed in terms of equipment which are related to general communication and marketing efforts for JSU. It also includes one post of – 20 000 SEK which shall cover the cost for printing posters, other marketing material and to pay for advertisement of the unions content throughout the year. There are also costs for applications and licences.

Cars

JSU owns two cars. They are used internally but are also rented out to student-affiliated associations.

4.3 Study Social

Income

JU provides an annual compensation for the association coordinator employed at JSU to assist and support JUSA in their operations. JUSA also contributes back to JSU for their services as well.

IAC Trips

The union arranges different trips both on our own and in collaboration with a company called Time Travels. This project budget contains the income from ticket sales and commission from Time Travels, as well as the cost for transportation and accommodation in relation to the trips.

JSU Events

Kick-Off, Kick-Off Festival, Valborg and other events are all project budgets and contain individual incomes from JU and other sponsors and ticket sales. There are costs in the events such as sound, lighting, scenes consumables and other material needed for the event. In the Study Social budget, the net costs are presented. The Kick-Off festival is the largest event with a turnover of 1,2 million SEK, where the event is budgeted +/- 0.

Licences event app

The Union has developed an app during the spring of 2021, which has the purpose of serving as a kick-off app as well as an event app for all events that happen on campus and there is a yearly fee for the service that the Union has decided to use.

JSU Project Team

This budget items contain costs related the JSU Project teams which includes teambuilding, meeting costs, and profile clothes.

Grants disposition

Individual students or student groups, foremost associations under the union, can apply for a grant (åskning) to support a project or event. An active student-life is of importance to ensure not only that students have a good time but also the possibility for personal development and ensure students health. The student-life is built on the engagement of students and there should be a possibility to access the resources needed to continue developing it.

4.4 Service Operations

Repairs

This budget item includes 150.000 which are estimated costs to renovate the entrance at Akademien.

Volunteers Social

This refers to the trip which all volunteers at Akademien are invited to at the end of the

operational year.

Free drinks

At Akademien water and soda are free and this budget item shows the annual cost.

STIM

When music is played commercially there is a fee that is paid to the writers and artists via a company named STIM.

Permissions (alcohol, kitchen o. a.)

In order to serve alcohol, one must have a permission from the municipality and there is an annual fee in relation to this.