



Guide for ISYY Club Members



The purpose of this guide is to provide practical instructions for members of the Student Union of the University of Eastern Finland (ISYY) Clubs. You can also call, email or visit ISYY's offices if you have any problems or questions. Let us try to find a solution together! You can find our contact information on our website at <https://www.isyy.fi/en/> . This document will give a brief overview on regular Club activities, and instructions on finances and accounting.

Overview

The Club Regulations

As Clubs operate under ISYY, they are not independent associations. The Student Union's Rules, the Student Union's Club Regulations and the Clubs' own rules all regulate ISYY Club activities. The Club Regulations can be found on the ISYY website at https://www.isyy.fi/media/isyyn-materiaalipankki/saannot/06_kerho_ohjesaanto_en.pdf

Club Contact Information

Update the Club board's contact information on the ISYY website annually by 31 January, and whenever the composition of the Club board changes. Update the contact information even if the Club leadership remains the same. Clubs that fail to update their contact information cannot receive money from ISYY or use ISYY's facilities. Project grants cannot be granted to Clubs whose contact information is outdated.

Use the following form to update Club contact information

<https://docs.google.com/a/isyy.fi/forms/d/e/1FAIpQLSeOPLNynDDJsemdeE7zmGPB8EmMrKP2rhmF6RR6mJharXqR3Ug/viewform>

Club Board

Either the Club chairperson or vice chairperson must be an ISYY member. At least two Club board members must complete the annual ISYY Club Training. If you have already completed the training, it is not necessary to attend again. Old board members have a duty to prepare new board members for their tasks, e.g. introduce them to the Club's rules.

ISYY's Facilities

Clubs may hold their meetings in ISYY's facilities free of charge. If you wish to reserve our facilities, please contact our offices (Joensuu: toimisto.joensuu@isyy.fi, Kuopio: jarjestoasiantuntija@isyy.fi). You can find more information on our facilities on the ISYY website: <https://www.isyy.fi/en/services/venue-hire.html>

How to Finance Club Activities?

Clubs apply to ISYY for a budget. Clubs apply for the following year's budget by 31 October. The budget is used to fund the Club's regular activities. Clubs can also apply to ISYY for project grants, which are granted for a specific project based on a project plan. There are two application periods for project grants in a year: in fall for the following spring, and in spring for the following fall. A project grant is intended for the realization of an event or a project. More on the budget and grants in the Finances section.

Finances

The operating period of ISYY Clubs is a calendar year.

Clubs can receive funding for the next calendar year by proposing a budget and an operating plan to the ISYY Executive Board by 31 October. The Executive Board will propose the budget to the Representative Council, which sets the budget. ISYY sends an email reminder to the Clubs in fall.

Find ISYY's approved budget on the ISYY website.

Go to <https://www.isyy.fi/en/documents.html> and find 'Budgets'. Choose the budget of the year in question. Find your Club's budget in the Kerhot (Clubs) section.

The budget is at the Club's disposal for the duration of the calendar year.

The budget may not be exceeded and it is reset at the end of the year. The basic principle is that expenses and proceeds are deducted and added to the budget of the year they are allocated to. For example, a Club wants to use a facility in January 2019 and pays the rent in December 2018. The rent is deducted from the budget of 2019. Clubs may charge entrance fees for their events and use the proceeds to fund their activities during the calendar year.

For the purchase of appliances or equipment worth more than a hundred euros, Clubs must receive permission from the Student Union's accountant (erja.leinonen@isyy.fi) or their own campus's [ISYY office](#). Clubs must also keep an up-to-date inventory of these purchases (Inventory instructions further below). Long-lasting goods worth under a hundred euros are also recorded in the inventory.

Project Grants

After the budget application period in fall, Clubs can apply to ISYY for a project grant for a single, separate project in spring and fall. Instruction for making a project grant application can be found on the ISYY website https://www.isyy.fi/media/isyy-materiaalipankki/ohjeistukset-ja-oppaat/ohje_hankeavustushakemuksen_tekemiseen_en.pdf

All of the Club's transactions must be recorded in ISYY's accounting. Clubs may not have their own bank accounts etc.

Do not use personal loyalty cards when making purchases for a Club.

If Clubs purchase gift cards, their purpose must be recorded on the receipt. Clubs must also inform ISYY's accountant (erja.leinonen@isy.fi) who has received gift cards. At ISYY, gift cards may not be given as compensation for work.

Clubs may not make employment contracts or any kind of contracts without ISYY's consent.

Clubs must contact ISYY's offices before hiring an employee or committing to paying for work. Clubs should be prepared to pay other expenses besides salary, such as insurance and social security fees.

Deliver receipts, payment orders and other transaction documents to ISYY without delay.

In spring, no later than 31 May. In fall, as per the instructions ISYY's accountant will send by email in November.

ISYY's monthly accounting is usually ready by 15th the following month. Afterwards a Club may request an income statement, and a report on the Club's proceeds and expenses from ISYY's accountant (model accounting reports further below). We recommend the Club treasurer use Excel etc. to keep track of the Club's finances.

The services of ISYY's offices are at the Clubs' disposal during opening hours. If you think your business will take longer than usual, please contact the offices in advance.

Purchases for a Club

With the Club's permission and within the Club's budget, Club members may make purchases for the Club by the following means:

- Pay for the purchases with their own money, bring the receipt to ISYY's offices during opening hours and receive the money in cash
- Pay for the purchases with their own money, issue ISYY a payment order and receive the money on their bank account (Payment order instructions further below)
- Visit ISYY's offices during opening hours, receive money in cash, make the purchases and return the change and the receipt to the offices as soon as possible
- Ask the seller to send ISYY an invoice (Invoicing address further below)

The receipt/payment order/invoice must contain information on the Club making the purchase and a clarification of the purchase (e.g. meeting snacks, field trip).

What is an appropriate receipt like?

-Whether the Club receives money or not may depend on the receipt!

- A receipt suitable for accounting purposes includes
 - The seller's name
 - Business ID (Fin. Y-tunnus)
 - Date
 - The purchases
 - Price
 - Value-added tax rate
 - Value-added tax in euros
- clarify the purchase on the receipt

- use a ballpoint pen
- do not use loyalty cards!
- A payment terminal receipt is not sufficient!

Value-added Tax

- Be careful with calls for bids
 - companies often declare prices without VAT (Fin. ALV), which the Club must also pay

Payment Order

Issue a payment order if you made a purchase for a Club and want the money transferred to your bank account.

- The sum must be more than 10 euros
- Fill out every field
- Under 'Reason for payment', write
 - The Club's name
 - Where was the purchase made
 - What has been purchased
 - What is the purchase for
- Filling out the 'As decided by' field
 - The Club's rules specify who is authorized to approve a payment order, e.g. the Club chairperson or board. You cannot approve a payment order you issued yourself, e.g. the vice chairperson or the board should approve a payment order issued by the chairperson.
 - Ask for permission before filling out the field
- Date the payment order and write your name under 'Issued by'
- Deliver the payment order by email
 - **There is no need to print the payment order for a handwritten signature. A signature in the following form is sufficient "16 January 2019 by email Joe Average"**
 - Send the payment order and the receipt (preferably as a single file) to ISYY's accountant (erja.leinonen@isyy.fi)
 - Save the original receipt until the payment has arrived on your bank account
 - You can scan receipts at ISYY's offices
- If for a special reason you have to deliver the payment order in paper
 - Sign the payment order and staple the receipts to the back
 - Deliver the payment order to ISYY's offices during opening hours
- ISYY usually fulfils payment orders twice a week; every Monday and on Wednesdays or Thursdays

Inventory

An inventory is a list of the Club's long-lasting goods (appliances and equipment). An inventory is kept to ensure the Club retains knowledge of its possessions, e.g. when Club leadership changes.

The inventory must be delivered to ISYY upon request. The following information must be recorded in the inventory:

- Product name and number of products
- Price
- Place of purchase
- Date of purchase
- Place of storage (address)
- The person responsible for the product (name, telephone number)
- (The date the product broke or was removed from use. Also, include a separate report on what happened to the product!)

Invoicing Address (ISYY/Club receives an invoice)

If it is not necessary to pay with cash or card, ask the supplier/service provider for an email address where you can send ISYY's invoicing address/information. The invoicing address/information will also be sent to the Club by email, and can also be found on the ISYY website.

Invoicing address

Itä-Suomen yliopiston ylioppilaskunta
 PL 1627
 70211 Kuopio

Electronic Invoicing

We have begun to accept e-invoices to make our operations more efficient. Our e-invoice operator is Maventa Oy.

Our electronic invoicing information:

| Company Information | | |
|--|--------------------|-------------------------------------|
| Name | Business ID | Electronic Invoicing Address |
| Itä-Suomen yliopiston ylioppilaskunta | 2299016-4 | 003722990164 |

| Supplier Information | |
|--|--------------------|
| Supplier Options | Operator ID |
| If your e-invoice supplier is an operator (e.g. Itella, Basware), the operator ID is | 003721291126 |
| If your e-invoice supplier is a bank (e.g. Nordea, Osuuspankki), the operator ID is | DABAFIHH |

NOTE! We can only accept image files and other attachments in PDF form.

If you cannot send an e-invoice, please deliver a paper invoice to our scanning service with the following address.

Itä-Suomen yliopiston ylioppilaskunta
22990164
PL100
80020 Kollektor Scan

Or by email to

invoice-22990164@kollektor.fi

Please note the following on a paper invoice

- The unhyphenated Business ID (Fin. Y-tunnus) must be included on the address field, not only on the envelope
- Only write in black
- Only send invoices to the scanning service, do not send adverts or other material
- Do not staple the pages together

For more information contact

Student Union of the University of Eastern Finland
Erja Leinonen
erja.leinonen@isy.fi
044 576 8423

Transactions related to events (proceeds)

It is possible to collect entrance fees

- At the event site, keep a careful record of ticket proceeds!
 - Different categories must be separated, e.g. members and non-members
 - Count the ticket proceeds and match them with the ticket proceeds estimate before delivering them to ISYY's offices
 - If needed, you can borrow a cashbox and cash from ISYY's offices. Please contact the offices at least a week before you need the cash.
- With an ISYY office cash register
 - Please contact ISYY's offices
- In certain cases, onto ISYY's bank account
 - Please contact ISYY's accountant

Invoicing Order (ISYY/Club sends an invoice)

Fill out the invoicing order online at https://www.isyy.fi/media/isyy-materiaalipankki/lomakkeet/laskutus-ja-maksumaarays/laskutusmaarays_en.pdf and deliver it in paper to ISYY's offices, or by email to Hannele Mirola (toimisto.joensuu@isy.fi)

- Name
 - The official name of the company
- Business ID (or a person's personal identification code)
 - Absolutely required!
- Operator ID/Electronic Invoicing Address/EDI Code
 - Only fill out if the company accepts e-invoices
- Write the Club's name in the 'Revenues go to' field
- Reference number/message
 - Ask the organization you are invoicing if they require a contact person's name on the invoice

- For example, sending an invoice to 'The University of Eastern Finland' will not suffice
- Under 'Reason for invoicing', write clearly and exactly what the Club is invoicing
 - E.g. The Kuopio Student Theatre performance on 22 February 2017 at the Children's Winter Day event
- Date the invoicing order and write your name under 'Issued by'
- If you deliver the invoicing order by email
 - Send the invoicing order to Hannele Mirola (toimisto.joensuu@isy.fi)
- If you deliver the invoicing order in paper
 - Sign the invoicing order
 - Deliver the invoicing order to either of ISYY's offices during opening hours

Income Statement

15/1/2018

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Accounting 9.6.0.118
Amounts in EUR

| | Period | | Budget | |
|--|----------------------------|---------------|----------------------------|----------------|
| | 1/1/2017-31/10/2017 | | 1/1/2017-31/12/2017 | |
| 4203 Environmental Club | | | | |
| REGULAR OPERATIONS | | | | |
| Proceeds | | | | |
| 3000 Proceeds | 383,60 | 383,60 | 0,00 | 0,00 |
| Other expenses | | | | |
| 4000 Operating expenses | -558,46 | | -350,00 | |
| 4471 Grants received | 100,00 | -458,46 | 0,00 | -350,00 |
| REGULAR OPERATIONS total | | -74,86 | | -350,00 |
| SUM PROCEEDS/EXPENSES | | -74,86 | | -350,00 |
| SUM PROCEEDS/EXPENSES | | -74,86 | | -350,00 |
| SUM PROCEEDS/EXPENSES | | -74,86 | | -350,00 |
| SUM PROCEEDS/EXPENSES | | -74,86 | | -350,00 |
| SUM PROCEEDS/EXPENSES | | -74,86 | | -350,00 |
| ACCOUNTING PERIOD RESULT | | -74,86 | | -350,00 |
| ACCOUNTING PERIOD SURPLUS (DEFICIT) | | -74,86 | | -350,00 |

Student Union of the University of Eastern Finland
TRANSACTIONS BY ACCOUNT

Accounting 9.6.0.118

15/1/2018

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Account: 3000-9999 Document number: 0-999999 Document type: 1-89 Project: 4203 Date: 1/1/2017 – 31/10/2017

| Project Account | Receipt | Date | Description Identifier Cost pool | EUR Debit | EUR Credit | EUR Balance |
|--|---------|------------|--|-----------|------------|-------------|
| 4203 Environmental Club | | | | | | |
| 3000 Proceeds | | | | | | |
| | | 1/1/2017 | Balance : | | | 0,00 |
| 62.2 | | 28/2/2017 | Cash reg Kuo 2/17 /RD: Tempe order proceeds /CP: 9177 Clubs | | 383,60 | -383,60 |
| | | | Total | | 383,60 | -383,60 |
| 4000 Operating expenses | | | | | | |
| | | 1/1/2017 | Balance : | | | 0,00 |
| 3.398 | | 21/2/2017 | Soya Oy Ab / Jalofoods /RN: 6092 /RN: 6092 /RD: Tempe pickup 15/2 /CP: 9177 Clubs | 356,60 | | 356,60 |
| 3.887 | | 20/4/2017 | Sippola Heidi /RN: 40339 /RN: 40339 /RD: bike repair day /CP: 9177 Clubs | 113,76 | | 470,36 |
| 62.4 | | 30/4/2017 | Cash reg Kuo 4/17 /RD: Prisma veg cooking night /CP: 9177 Clubs | 60,45 | | 530,81 |
| 62.9 | | 31/10/2017 | Cash reg Kuo 10/17 /RD: Prisma campus farming equipment /CP: 9177 Clubs | 27,65 | | 558,46 |
| | | | Total | 558,46 | | 558,46 |
| 4471 Grants received | | | | | | |
| | | 1/1/2017 | Balance : | | | 0,00 |
| 3.887 | | 20/4/2017 | Sippola Heidi /RN: 40339 /RN: 40339 /RD: project grant bike repair day /CP: 9177 Clubs | | 100,00 | -100,00 |
| | | | Total | | 100,00 | -100,00 |
| Accounts, receipts and entry rows in total 3 / 5 / 6 | | | | 558,46 | 483,60 | 74,86 |