The Financial Plan for the Fiscal Year 2027 of the Student Union of Tampere University

Approved in the Council meeting on 24 November 2026.

Income Statement	Financial Plan 2026	Financial Plan 2027	variance
Ordinary Operations	-1 360 935	-1 331 612	29 323
Income	188 965	233 365	44 400
3000 Calendar advertisement sales revenue	5 000	5 000	0
3020 Student card sales revenue	45 000	47 000	2 000
3032 Compensation for financial management	1 000	0	-1 000
3040 Car rental revenue	6 000	9 000	3 000
3060 Event revenue	41 700	78 000	36 300
3080 Business cooperation contract revenue	8 000	10 000	2 000
3081 Visiiri advertising sales	2 500	4 000	1 500
3082 Tutoring	58 000	58 000	0
3093 Hotel Torni	3 000	3 000	0
3099 Other ordinary operations income	18 765	19 365	600
Expenses	-1 549 900	-1 564 977	-15 077
Ordinary Operations Expenses	-356 276	-382 576	-26 300
4008 Joint advocacy work	-17 450	-17 000	450
4010 Visiiri printing costs	-27 706	-25 106	2 600
4011 International affairs sector	-2 900	-2 750	150
4012 Social affairs sector	-7 000	-8 750	-1 750
4013 Education affairs sector	-6 800	-6 200	600
4014 Executive board	-2 200	-2 200	0
4015 Council of representatives	-12 200	-13 700	-1 500
4017 Associations sector	-10 100	-12 650	-2 550
4019 Communications sector	-670	-320	350
4021 Brand sector	-3 700	-3 700	0
4025 Student card production	-25 500	-25 500	0
4026 Member services	-16 000	-16 850	-850
4028 Cooperation agreements	-5 950	-6 850	-900
4052 Event sector	-85 500	-112 200	-26 700
4053 Operational grants to associations	-86 000	-86 000	0
4056 Domus Club	-1 200	-1 200	0
4057 Tutoring sector	-26 000	-24 400	1 600
4060 Project grants for associations	-10 000	-10 000	0
4063 Business sector	-200	-100	100
4064 Administrative sector	-1 600	-1 250	350
4093 Hotel Torni	-2 700	-2 700	0
4094 Visiiri editorial expenses	-2 000	-2 000	0
4099 Other ordinary operations expenses	-2 900	-1 150	1 750
Personnel Expenses	-874 912	-873 501	1 411
Salaries and Fees	-606 595	-603 610	2 985
5010 Permanent employees' salaries	-535 513	-539 546	-4 033
5012 Fixed-term employees' salaries	-40 232	-39 415	817
5021 Visiiri assistants' fees	-22 668	-22 668	0
5022 Visor distribution costs	-8 182	-1 980	6 202
Fees	-151 600	-151 800	-200
5210 Council of representatives chair fees	-2 000	-2 000	0
5220 Executive board chair fee	-18 000	-18 000	0
5221 Executive board members' fees	-130 800	-130 800	0
5222 Committee fees	-800	-1 000	-200
Personnel Costs	-97 597	-98 746	-1 149

6130 Employee pension insurance contributions	-97 597	-98 746	-1 149
Other Personnel Costs	-19 120	-19 345	-225
6300 Social security contributions	-10 787	-10 914	-127
6400 Accident insurance premiums	-2 911	-2 945	-34
6410 Unemployment insurance premiums	-5 080	-5 139	-59
6430 Group life insurance premiums	-342	-346	-4
Depreciation	-27 869	-27 869	0
Planned Depreciation	-27 869	-27 869	0
6870 Depreciation	-27 869	-27 869	0
Other Expenses	-290 843	-281 031	9 812
Voluntary Personnel Costs	-58 710	-47 760	10 950
7000 Training	-6 300	-4 500	1 800
7010 Work break and leisure expenses	-11 000	-11 000	0
7020 Cultural vouchers	-3 400	-3 400	0
7050 Occupational health care	-25 000	-16 000	9 000
7060 Kela reimbursements	0	0	0
7070 Lunch vouchers	-3 500	-3 000	500
7100 Received meal reimbursements	2 450	2 100	-350
7101 Employee Nysse ticket reimbursement	-11 960	-11 960	0
Office expenses	-56 000	-56 638	-638
7231 Office rents	-41 200	-42 238	-1 038
7470 Other office expenses	-14 800	-14 400	400
Vehicle Costs	-13 900	-16 400	-2 500
7530 Vehicle fuel	-800	-800	0
7540 Vehicle maintenance, repair and cleaning	-3 500	-3 500	0
7570 Vehicle insurance	-9 000	-11 000	-2 000
7610 Other vehicle expenses	-600	-1 100	-500
Information and Communications Technology	-111 533	-102 833	8 700
7640 Financial management applications	-14 700	-13 500	1 200
7641 Other applications (non-financial management)	-27 050	-17 050	10 000
7642 Websites	-2 500	-2 500	0
7643 Visiiri websites	-3 283	-3 283	0
7645 IT administration	-55 000	-55 000	0
7650 Telephone subscriptions	-6 000	-6 000	0
7680 Equipment acquisitions (< 3-year equipment)	-3 000	-5 500	-2 500
Travel Expenses	-3 400	-7 500	-4 100
7800 Travelling	-1 000	-5 100	-4 100
7880 Per diems	-2 400	-2 400	0
Administrative Services	-6 400	-7 000	-600
8390 Audit services	-3 000	-3 000	0
8410 Expert fees	-1 000	-1 000	0
8430 Insurance broker	-2 400	-3 000	-600
Other administrative expenses	-40 900	-42 900	-2 000
8450 Books and magazines	-1 000	-500	500
8480 Memberships	-2 700	-2 700	0
8540 Postage fees	-1 000	-500	500
8560 Money transfer fees	-31 000	-34 000	-3 000
8580 Business insurance	-2 200	-2 200	0
8620 Office supplies	-3 000	-3 000	0
Fundraising	1 205 050	1 282 350	77 300
Income	1 337 000	1 416 500	79 500
8810 Degree students' membership fees	1 319 500	1 394 000	74 500

8811 Post-graduate students' membership fee	17 500	22 500	5 000
Expenses	-131 950	-134 150	-2 200
8820 SYL membership fee	-119 770	-123 900	-4 130
8830 OLL membership fee	-12 180	-10 250	1 930
Investment and Financial Operations	93 985	49 262	-44 723
Income	93 985	49 262	-44 723
9272 Dividend and interest income from financial securities	93 985	49 262	-44 723
Surplus (Deficit) for the Fiscal Year	-61 900	0	61 900