

# Agenda: Board of the Student Union




Date: 2025-11-13

Place: Konferensrum Rubin

Time: 17:01 - 20:40

## Table of contents

|  |          |
|--|----------|
| <b>1. Meetings opening</b> .....                                       | <b>1</b> |
| <b>2. Vote for meeting chairman</b> .....                              | <b>1</b> |
| <b>3. Vote for secretary</b> .....                                     | <b>2</b> |
| <b>4. Vote for adjuster</b> .....                                      | <b>2</b> |
| <b>5. Attendance and voting rights</b> .....                           | <b>2</b> |
| <b>6. Confirmation of the agenda</b> .....                             | <b>2</b> |
| <b>7. Previous meeting protocol</b> .....                              | <b>2</b> |
| <b>8. Reports</b> .....  | <b>3</b> |
| <b>9. Per Capsulam decision</b> .....                                  | <b>5</b> |
| <b>10. Other/Information Points</b> .....                              | <b>5</b> |
| 10a. Campuskalas.....  | 5        |
| 10b. Studentkårer i Väst (SIV) meeting.....                            | 5        |
| 10c. Info Informs About the Stämman.....                               | 5        |
| <b>11. Discussion Points</b> .....                                     | <b>6</b> |
| 11a. Handover.....   | 6        |
| 11b. "Patch mission" Project group for creating patch collections..... | 6        |
| <b>12. Decision Points</b> .....                                       | <b>6</b> |
| 12a. INGENIUM representative.....                                      | 6        |
| 12b. INGENIUM representative.....                                      | 7        |
| 12c. SköSex Budget Revision HT25.....                                  | 7        |
| 12d. Skills Budget Revision HT25.....                                  | 8        |
| 12e. SiS Budget Revision HT25.....                                     | 8        |
| Spreadsheet Det. Kårstyrelsen (Detailed Kårstyrelsen).....             | 8        |
| Incomes - Total income 2 165 645.....                                  | 8        |
| Expenses - Kansliet - Total expenses - 660 445kr.....                  | 10       |
| KS board - Expenses - Total expense 1 609kr.....                       | 12       |
| Other expenses - Total expense 101 773kr.....                          | 13       |
| Utskrift SiS.....  | 13       |
| Regarding the budget as whole:.....                                    | 14       |

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

|                                 |    |
|---------------------------------|----|
| 13. Summary of assignments..... | 15 |
| 14. Next meeting.....           | 15 |
| 15. Closing of meeting.....     | 15 |

## 1. Meetings opening

The meeting opened at 17:01

## 2. Vote for meeting chairman

The board chose Niklas Korshøj as meeting chairman.

## 3. Vote for secretary

The board chose Hanna Yining Fredriksdotter as secretary.

## 4. Vote for adjuster

The board chose Julian Jaako Ahlberger as adjuster.

## 5. Attendance and voting rights.

The board confirms the attendance list with the following attendance:

| Role                          | Name                        | Replacement    |
|-------------------------------|-----------------------------|----------------|
| Chairman                      | Niklas Korshøj              |                |
| <del>Vice Chairman</del>      | <del>Elvira Stenman</del>   |                |
| Treasurer                     | David Bengtsson             |                |
| Intro General                 | Julian Jaako Ahlberger      |                |
| Labour Market Chairman        | Johanna Jansson             |                |
| Event Chairman                | Ludvig Falk Hanson          |                |
| Info Chairman                 | Martin Lindgren             |                |
| <del>Marketing Chairman</del> | <del>Clara Mahlgård</del>   |                |
| Chairman SköSex               | Inga Mukose                 | Freja Ekstrand |
| <del>Chairman Safir</del>     | <del>Sandra Hellberg</del>  |                |
| Chairman Skills               | Hanna Yining Fredriksdotter |                |
| Chairman Vitae                | Noor Al-sanatee             |                |
| <del>Chairman Skösjuk</del>   | <del>Thea Hommel</del>      |                |
| Chairman HisTek               | Lukas Nilsson               |                |

9 of 14 members of the board were in attendance.

**Guests:** Alfred Carlsson, Hannes Olin, Arvid Gillström, Nilmi Chamindika, Grace Etienne

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

Voting count was set to 9.

## 6. Confirmation of the agenda

The agenda was confirmed with the additions of 10a, 10b, 10c, 12a, 12b.

## 7. Previous meeting protocol

16/10, 30/10 and 06/11 are still being adjusted and haven't been signed.

## 8. Reports

### 8a. Chairman

- Attended the SFS FUM meeting.
- Attended an economic auditor meeting about operation year 24/25
- Attended a meeting with Etna Media.
- Attended a dialogue meeting with University.
- Attended a SamS meeting.
- Developed a first draft of packages for companies.
- Attended CitySäk.

### 8b. Vice chairman

- Attended a meeting with Tutum.
- Looked into applications for allmänna arvsfonden.
- Attended a meeting with the university boards
- Attended the education forum.
- Attended a meeting about the graduation ceremony.
- Fixed stuff surrounding the golden apple.
- Attended a meet and greet with SHV.

### 8c. Treasurer

- Attended a meeting with the accountants to go through the accountants' report for the annual meeting.
- Finalised the SiS budget.
- Helped to solve membership issues at the SKILLS annual meeting.
- Called for a treasurer forum.
- Begun preparing the ovve order, to be placed at the end of the week.
- Restocked the fika shop with last week's order.
- Helped SKILLS film Vinterbartömning trailer.
- Attended examball PG meeting.
- Attended SKILLS annual meeting as a guest.

|  |   |  |
|--|---|--|
| Ordf.<br> | Skr.<br> | Just.<br> |
|--|---|--|

- Attended Vitaes annual meeting as a guest.

### 8d. Intro General

- Held a meeting about the winter intro.
- Helped restocking the fika shop.
- Got rid of pant.
- Attended Skills annual meeting as meeting chairman.
- Attended Vitaes annual meeting as a guest.
- Helped with packing candy bags for Campuskalaset.

### 8e. Labour market Chairman

- Nothing to report.

### 8f. Event Chairman

- Continued work with the exambal.
- Attended SKILLS annual meeting.
- Continued working with the christmas dinner.
- Called for creation of project group "Patch mission".
- Attended the Vitae annual meeting.

### 8g. Info Chairman

- Was secretary on Skills annual meeting.
- Worked on my handover document.

### 8h. Marketing Chairman

- Nothing to report.

### 8i. Chairman SköSex

- Kravall open night - 26 345 kr
- Student games pub - 10 745 kr
- Travelled to Trollhättan to see their student pub and club.

### 8j. Chairman Safir

- Held an open Safir meeting.
- Continued planning for an annual meeting and events.
- Traveled to Västerås for the Megaconference.
- Held the Labour market day in the G-building.
- Read through proposals for the autumn stämman.
- Reviewed the documents for Safirs annual meeting.
- Had a mini teambuilding in Västerås.
- Nominated a board member of the year.

|                      |                    |                     |
|----------------------|--------------------|---------------------|
| Ordf.<br><i>Ulle</i> | Sekr.<br><i>HF</i> | Just.<br><i>JJA</i> |
|----------------------|--------------------|---------------------|

**8k. Chairman Skills**

- Held Skills annual meeting.
- Held a board meeting.
- Continued working on handover documents.

**8l. Chairman Vitae**

- Held Vitaes annual meeting.
- Had a teambuilding.
- Helped out at Skills annual meeting.
- Hosted a gamenight.

**8m. Chairman SköSjuk**

- Continued planning our sitting for 28/11.
- Cleaned and sorted our stuff in the storage.

**8n. Chairman HISTEK**

- Held a board meeting.
- Attended Skills annual meeting.
- Continued work with HISTEKs SkiWeek.
- Continued work with the winter intro.

[Noor Al-sanatee joined the meeting 17:10]  
[The vote count has been updated to 10 ]

**9. Per Capsulam decision**

No Per Capsulam decisions were taken since the last meeting.

**10. Other/Information Points****10a. Campuskalas**

**Background:** Those who are going to attend and help out during the Campuskalas should be at the Kansli at 09:00 on Saturday as the event itself begins at 10:00.

**10b. Studentkårer i Väst (SIV) meeting**

**Background:** On the 21st of November there will be a SIV meeting about Samverkan/Cooperations with organisations. Is anyone else interested in going to this? Right now, Niklas and Elvira will be going. The deadline is soon so this is the only meeting we can mention this.

Noor, Julian, David and Johanna are interested.

|                    |                     |                    |
|--------------------|---------------------|--------------------|
| Ordf.<br><i>Uk</i> | Sekr.<br><i>KIF</i> | Just.<br><i>JA</i> |
|--------------------|---------------------|--------------------|

### 10c. Info Informs About the Stämman

**Background:** Due to the delay of when we had budget revisions the agenda got pushed back since it counts on having all the information. Therefore there will be a per-capsulum decision during the weekend with a deadline on Monday to look over and possibly approve the agenda for the Stämman.

## 11. Discussion Points

### 11a. Handover

**Background:** I (David) would like to suggest that KS arranges a SiS handover for all of the new section boards of 2026. The idea is that we gather in a big room, like G110/D105 to hold presentations where everyone in KS (incl. SköSex and the current section chairmen) can go up, present themselves and what they do. The purpose of this would be to make sure that everyone in the sections are more familiar with the people in KS and not just whomever they work directly under. It would also help SköSex to be able to present whatever info they want the new birds to know directly to them, and the section chairmen can talk about their sections so that the new boards know more about what is going on in the union as a whole. What are KS's thoughts on doing this, and when would be the best time to hold it?

**Discussion:** The board thinks it's a good idea to have a SiS handover. It could also help the new board to understand how Skösex works, who to contact regarding sittings, pub events. Overall it's better to have it in January rather than December due to exams showing up, people going home early for christmas etc.

### 11b. "Patch mission" Project group for creating patch collections

**Background:** I (Ludvig) alongside the eventforum has expressed interest in a joint patch collection amongst every section. Ergo we create a patch for each section that can be connected with the others to create a large "patch", like a puzzle. As of now all sections are invited to the project group, but I wonder if we in KS want to be a part of this project as well and have our own patch in the collection?

**Discussion:**

The board approves of the idea.

Skösex would like to be part of this collection, Ludvig explains that right now the project group would like to try out the idea before inviting every sub-association else it gets too big. The sections and KS will pay for their own patches.

[Meeting adjourned 17.55]

[Meeting resumes 18:00]

## 12. Decision Points

### 12a. INGENIUM representative

**Background:** Another INGENIUM board representative needs to be elected.

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

**Discussion:**

Nilmi presents themselves and explains why they wish to join the INGENIUM board.

**Motion:** Elect Nilmi Chamindika to the INGENIUM board

The board decided to **approve** the motion.

**12b. INGENIUM representative**

**Background:** Another INGENIUM board representative needs to be elected.

**Discussion:**

Grace presents themselves and explains why they wish to join the INGENIUM board.

**Motion:** Elect Grace Etienne to the INGENIUM board

The board decided to **approve** the motion.

**12c. SköSex Budget Revision HT25**

**Background:** SköSex has returned with their budget revision for HT25 after KS wished for more information on some points last week.

**Attachments:** SköSex\_Budget\_Rev\_HT25.pdf

**Discussion:**

Hannes presents the budget with small revisions:

3119 & 4119 - Vests have been taken into consideration.

4021 - Minimum ovve purchase limit taken into consideration (30 minimum ovve) with an additional cost of 5k.

5060 - Due to a contract with Essity Tork, Skösex are only allowed to use **their** products which will impact the cost. It's difficult to estimate what it will be as it has been recently installed, which is why no changes have been made.

3110 to 3113 - External rental income - raising it from 130% to 150% of the usual price to be closer to what others charge. They have only had one rental with this change, which makes it difficult to calculate and find an estimate for the future. Different factors account for this such as: Pausing the alcohol license, some are alcohol-free.

Q: Why are you raising the price?

A: Many people have told SköSex that their products during rent outs are dirt cheap and many people attending have jobs and are able to afford a higher price.

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

**Motion:** To approve the budget revision of SköSex for HT25  
The board decided to **approve** the motion.

[Arvid Gillström and Hannes Olin leave the meeting at 17:42.]

### **12d. Skills Budget Revision HT25**

**Background:** Skills new ovve color got approved by their annual meeting. Therefore they had to revise some stuff to account for the changes.

**Attachments:** Skills Revision.pdf

**Discussion:**

Orange = Increases.

Red = Decreases.

When Skills made the last revision people were a bit sceptical when it came to switching color. The switch has now passed and a lot of members have shown interest in buying an ovve in the new color. Due to this the Skills board Lowered Sitting and Thrills budget and increased the income from patches and overalls. They have also increased the expenses for a larger quantity of ovves being ordered and added a handover budget.

**Motion:** To approve the updated budget revision of Skills for HT25  
The board decided to **approve** the motion.

### **12e. SiS Budget Revision HT25**

**Background:** David presents the plan for the SiS budget revision of HT25

**Attachment:** ilovepdf\_merged (2).pdf

**Discussion:**

Yellow = Up to KS to decide.

Orange = Unsure of the state.

**Bold** = Total sum such as "Sponsorship".

Note that this document is sorted from the way one reads it.

### **Spreadsheet Det. Kårstyrelsen (Detailed Kårstyrelsen)**

**Incomes - Total income 2 165 645**

#### **Sponsorships**

Has been updated since the budget was made in Spring.

3980 - HiS: Increase of ~17k more.

|  |             |              |
|--|-------------|--------------|
| Ordf.<br> | Sekr.<br>HF | Just.<br>JJA |
|--|-------------|--------------|

3985 - Government grant: Around a 35% decrease is accounted for. When Spring comes around there will be a more definitive number.

Rent: Net zero (see account 5010)

3980 - Länsförsäkringar: 15k goes to Framtid specifically.

3980 - SESUS membership: Currently conflicts with Safir's membership in Sero. If we cannot guarantee the money, it won't be accounted for.

### Sales. Profile Material

3021 - Pins & Patches: Should probably remain if KS wishes to participate.

Q: How many patches have been budgeted for?

A: If we buy 100 patches that are embroidered and 70mm without freight, then we would be able to afford ~3 designs.

Q: What is the big idea (as we have already decided on buying patches)?

A: If we don't appear on Ovve-Wednesdays then we have to be better at attending them, so that the patches can be sold.

A: An idea could be that we buy 100 patches like SKILLS did for their Ovve-special during the intro. An additional idea could be to sell one patch for Valborg, as Ludvig has found old documents about these.

A: 100 would be a good idea, to test run how it would go. We don't have to limit ourselves

Q: How many designs are planned to be bought?

A: We have currently planned one guaranteed patch, as part of the patch mission.




Q: Are the SiS-sitting patches included in this budget?

A: They have not been accounted for. It is currently included in "Events" in "Uskrift SiS", however they might be moved into "other expenses".

3022 - Expected income from Ovves: Has changed as there has been an increase in sales.

3023 - Sales Office material: People are actually buying office supplies.

3920 - 50kr a month for rental lockers: Most income comes from the spring.

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

3011 - The fika Shop: We would probably reach the previous goal in January but it's difficult to predict how it's going to be. An increase in income of 60k as an estimate for now.

3201 - Advertisement board: Difficult to predict but has been slightly reduced since the spring to take into account that we've reached about half of the year now.

3990 - Other Income: A table was sold to a board member of Skills.

3999 - Other Income: Previously a government grant during the pandemic. The account is now used for jobs from Drivhuset. There are no plans for this anymore, which is why it has been reduced to 0. Could be increased at a later date but not accounted for.

### **Expenses - Kansliet - Total expenses - 660 445kr**

#### **Personnel expenses**

Regarding **presidium** account and **clerk** account, the presidium gets paid less but the clerk gets paid more due to the fact that they had saved up semester days from last year. However these expenses even themselves out in the end.

#### **Other personnel cost:**

Some of the money from the HiS sponsorship have to go to other personnel cost such as the Intro General and project leader of Framtid (This account accounts for the whole Framtid project group, not for the leader themselves)

#### **Purchase merch for sale:**

4021 - It is up to KS to decide if we wish to put an expense on the patches. (2 designs with 100 each)

4022 - There are no plans to buy more KS ovves as we have enough already.

4011 - Fika purchases: This number is less than this spring and the reason is that rather than buying once something runs out of stock, they are bought when there are sales and such which adds to around a 20-25k profit. People tend to buy the things that have a higher profit margin this year compared to previously.

5060 - Cleaning and hygiene has been put to account **Consumable inventory**, stuff such as for the dishwasher etc.

#### **Consumable inventory**

5400 - Stuff that gets consumed, such as paper.

5411 - The freezer: has already paid itself off.

5910 - Things that we purchase that are used for marketing over a longer period of time such as a rollup.

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

6100 - Office supplies - The paper that is used for sitting and protocols, it doesn't account for the ink itself. David is trying to find a solution to use less paper.

Q: Is there an increased cost compared to last year?

A: No, there hasn't been any noticeable change.

6101 - Internal booking supplies: The account that is used to move costs internally. Eg. "KS bought" this. It's set to 250 in case anyone wishes to use it.

6200 - Sometimes we get packages, sometimes we send them. The costs will be put here.

6232 - External fika - Fika that we give out to members, as we missed "Cinnamonbun day" A discussion will be held to discuss what we will do with this account.

Q: Do we wish to use it, remove it or move it anywhere else?

A: Fika is temporary, events are forever.

A: Free food is never forgotten. We should use it for Lussebullar (idk christmas fika thingy ill figure out the word sometime)

Response: I agree, as it became a memorable thing back when some people started.

A: We have not been given out a membership breakfast, hence we should compensate by giving out free fika.

A: We have not budgeted for the membership breakfast, however we should as it's a part of our operational plan, unless

A: If this could be put anywhere else, where would it be put? I'd like to hear some more options.

A: We could use it to expand on events such as Ovve-Wednesday, or Fika events. Not necessarily removing it fully.

A: If it would be moved to events, then we should put it into events. As when Thea planned Valborg, she mentioned that more money could have been beneficial.

A: We have currently budgeted 3000kr for Valborg. We could possibly add 1000kr extra to each event.

Q: What do we wish then to do with the money?

TL;DR: The money will stay.

|             |             |              |
|-------------|-------------|--------------|
| Ordf.<br>WK | Sekr.<br>HF | Just.<br>JJA |
|-------------|-------------|--------------|

6233 - Kansli fika - The cost for the Coffee, cups, honey, tea etc. This has been moved here from internfika, however it does not currently reflect what we spend on in reality . It's currently on track however.

TL;DR: This is mostly going according to plan, no major concerns.

**[Meeting adjourned 18.40]**

**[Meeting resumes 18.48]**

### **Expenses IT**

The printer: Has increased, not because it's any more expensive, but because we are more familiar with using the primer thus know the cost better.

5221 - We might've gotten scammed by the card reader as it's supposed to be canceled, but is still being paid for.

### **Dataprogram**

Most programs have been removed or are planned on being removed, compared to last spring.

Adobe: We've cancelled our adobe account as the cost has doubled.

Canva: We do not use it

Q: Do we wish to use Canva?

A: We should probably keep it until we are able to discuss it with the rest of the marketing officers. As some people pay out of their own pocket, others from their sections.

Microsoft: Looking into removing it (Letting a cost be there as it was paid annually and it was paid for in September).

We used to have an account for Visma that was used for the final accounts that was about 15 thousand and has now been removed.

Q: Why is Boardeaser in the budget?

A: It is there to simply document that we are aware that we are using it. Despite that we do not pay for it. Documentation purposes.

5421 - KS will look upon this, as Thérèse needs a new computer. Do we wish to pay this upfront or do we wish to pay in installments?

Q: Why are we discussing purchasing a new computer for Thérèse?

A: Right now, she is using her own computer. The old computer is no longer supported by the programs that she uses.

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|

A: If we purchase a new computer for Thérèse, then it's the perfect opportunity to get rid of the NAS.

A: The board agrees to put the payments in installments.

6213 - We are looking into a different broadband, however it remains the same for now.

6430 - NAS.

Q: Are we still planning to use the NAS?

A: We are currently looking into it. We are trying to book a meeting to find another regarding this.

6570 - Transactions from Swish, PayPal POS.

Q: Is there a difference in costs between using Card or Swish?

A: David will look into this.

### **KS board - Expenses**

5800- Travelling costs: Networking for Labour market chairman.

5700 - Trailer to pick up the freezer.

7200 - Advertisement & PR - Backpatches for the new board and presidium.

5950 - Money for the forums - They have not been used, hence they have been reduced to 0.

### **Other expenses**

5950 - The gold apple award: Has been reduced as Elvira has found a cheaper golden apple.

6310 - As a student union, we should look into the insurance so that we could use them.

6981 - The Näringslivsforum cost is back.

7810 - Depreciation: Things we are paying off over a longer period of time.


8400 - Expenses such as a late fee.

6990 - The keytags for the Kansli: Goes apparently to a "Return this to Studentkåren" if the keys are lost.

Q: Do we wish to cut it?

A: Yes, as most of us don't even have them in the first place. Why should we pay for that expense?

A: We cannot cut this expense, however David will look into a way of removing this.

|  |             |             |
|--|-------------|-------------|
| Ordf.<br> | Sekr.<br>HF | Just.<br>JA |
|--|-------------|-------------|

## Utskrift SiS

Things to note:

- It rained on the second day of the tent week which most likely affected sales negatively.
- We gained a surprising amount of memberships during October.

### The Budget 25/25

The membership fee: Is not that realistic based on the fact we have Winter intro, as it has predicted based on how it has been before.

David proceeds to explain why some stuff is red, contrary to some who are green. (As some impact the KS budget)

The sections are a bit tricky as - The sections don't necessarily take money from KS, but as they will in that case use the "pool" of collective positive debt.

The sections positive debt: Is not accounted for in the budget, as it can throw off the results due to the fact that KS needs to have the debt reserved for the sections. (Eg. All sections are in 40k positive debt, however KS needs to then consider those 40k as an expense to "reserve" that money for the sections)

The exam ball: Is very difficult to predict, as it depends heavily on things such as if attendees are SiS members or not. It's quite a big risk, at worst we go -35k and at best 0kr, it has been put a lot of good work in it. However with these circumstances, David asks if we want to either cut our losses or take a hit. The deadline to sign up for this is on Saturday next week and there is no possibility for delay.

Q: Do we wish to expect a loss at -35k or do we wish to be optimistic about it?

A: The board wishes to expect a heavy loss rather than being optimistic about it.

Stämmor : If we wish to have fika on the grand assemblies.

Events: We no longer have a SiS sitting in the autumn. We used to have 18 000, the split used to be this: 5k respectively for SiS-sitting, Julbord and 3k for Valborg.

Q: Is this a good estimate? Do we wish to include the Christmas event that has been hosted traditionally despite the fact that the original hosts won't continue this year. In the past, SiS has sent a small sponsorship to hold it, and the question is. Do we wish to continue this tradition?

Context: This is not an event held by SiS, some wonderful people have had a tradition of holding a Christmas table at KB for those who do not have anyone to spend Christmas with. The documented number of people who attended last time was 17.

A: There have been talks about someone who may wish to continue it, however it would require a little more time before it's decided.

|   |   |   |
|---|---|---|
| Ordf.   | Sekr.   | Just.   |
|  |  |  |

A: If we wish to continue it, then we should budget an additional 2000kr as if we plan to have it.

A: If we wish to do this, then we should have a decision as soon as possible as we could possibly get a sponsor for it.

A: We previously have not been asked for a sponsor for this, however we have budgeted for it.

### Regarding the budget as whole

Q: Is this a valid estimate? The -82 959kr result is due to the government fund being questionable. We could possibly cut some expenses, however most of the things have already been paid for such as annual subscriptions. And some expenses shouldn't be cut such as personnel costs.

A: We should push for more memberships.

Response: Encourage people to buy memberships during Ovve-Wednesday.

**Motion:** To approve the budget revision of SiS for HT25

The board decided to **approve** the motion.

### 13. Summary of assignments

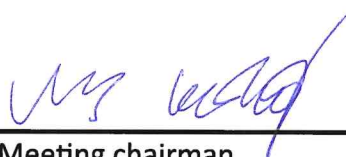
- Inform those who attend Campus kalaset that the start time and place is 09:00 and kansli.
- Remember to answer the PCD in the e-mail, whenever it comes.

### 14. Next meeting

2025-11-20 at 17:00

### 15. Closing of meeting

Meeting closes at 20:40,






Meeting chairman  
Niklas Korshöj



Secretary  
Hanna Yining Fredriksdotter



Adjuster  
Julian Jaako Ahlberger

|  |  |  |
|--|--|--|
| Ordf.<br> | Sekr.<br> | Just.<br> |
|--|--|--|







**Studentkåren i Skövde Budget 25/26**

|  | Budget 25/26        | Budget Rev. HT25    | Change             |
|--|---------------------|---------------------|--------------------|
| <b>Membership Incomes</b>                  |                     |                     |                    |
| Membership Fees Student Union              | 360,000 kr          | 274,550 kr          | - 85,450 kr        |
| Allocated to sections                      | - 108,000 kr        | - 82,365 kr         | 25,635 kr          |
| Allocated to associations                  | - 5,000 kr          | - 5,000 kr          | - kr               |
| <b>Summa</b>                               | <b>247,000 kr</b>   | <b>187,185 kr</b>   | <b>- 59,815 kr</b> |
| <b>KS</b>                                  |                     |                     |                    |
| Income Kårstyrelsen                        | 2,155,995 kr        | 2,165,645 kr        | 9,650 kr           |
| Expenses Kårstyrelsen                      | - 2,688,263 kr      | - 2,712,459 kr      | - 24,196 kr        |
| <b>Resultat Kårstyrelsen</b>               | <b>- 532,268 kr</b> | <b>- 546,814 kr</b> | <b>- 14,546 kr</b> |
| <b>Association</b>                         |                     |                     |                    |
| Skösex                                     | 106,150 kr          | 155,375 kr          | 49,225 kr          |
| HisTek                                     | - kr                | - kr                | - kr               |
| Safir                                      | 5,493 kr            | - 7,206 kr          | - 12,699 kr        |
| Skills                                     | - 800 kr            | 3,884 kr            | 4,684 kr           |
| SköSjuk                                    | - 700 kr            | 500 kr              | 1,200 kr           |
| Vitae                                      | 2,000 kr            | 16,278 kr           | 14,278 kr          |
| Sub-association                            | - 14,701 kr         | - 11,411 kr         | 3,290 kr           |
| Accumulated profit sections & associations | - kr                | - kr                | - kr               |
| <b>Results associations</b>                | <b>97,442 kr</b>    | <b>157,420 kr</b>   | <b>59,978 kr</b>   |
| <b>KS Projects</b>                         |                     |                     |                    |
| Intro                                      | - 10,000 kr         | - 10,000 kr         | - kr               |
| Framtid                                    | 250,000 kr          | 250,000 kr          | - kr               |
| Examensbalen                               | - kr                | 20,000 kr           | 20,000 kr          |
| Stämmor                                    | - 5,000 kr          | - 5,000 kr          | - kr               |
| Events                                     | - 18,000 kr         | - 13,000 kr         | 5,000 kr           |
| Project support                            | - kr                | - kr                | - kr               |
| <b>Result KS Projects</b>                  | <b>217,000 kr</b>   | <b>202,000 kr</b>   | <b>- 15,000 kr</b> |
| <b>Networking</b>                          |                     |                     |                    |
| Membership SFS                             | - 28,065 kr         | - 28,065 kr         | - kr               |
| Network meetings                           | - 50,000 kr         | - 50,000 kr         | - kr               |
| <b>Results networking</b>                  | <b>- 78,065 kr</b>  | <b>- 78,065 kr</b>  | <b>- kr</b>        |
| <b>Studentkåren i Skövde Resultat</b>      | <b>- 48,891 kr</b>  | <b>- 78,274 kr</b>  | <b>- 29,383 kr</b> |

### Kårstyrelsens Budget 25/26

|                                     | Budget 25/26          | Budget Rev. HT25      | Change             |
|-------------------------------------|-----------------------|-----------------------|--------------------|
| <b>Income KS</b>                    |                       |                       |                    |
| Sponsorship                         | 1,988,495 kr          | 1,944,595 kr          | - 43,900 kr        |
| Sales profile material              | 4,500 kr              | 6,750 kr              | 2,250 kr           |
| Sales of office supplies            | 10,000 kr             | 18,000 kr             | 8,000 kr           |
| Fika shop sales                     | 135,000 kr            | 190,000 kr            | 55,000 kr          |
| Advertisement income                | 6,000 kr              | 4,000 kr              | - 2,000 kr         |
| Locker rental                       | 2,000 kr              | 2,000 kr              | - kr               |
| Other incomes                       | 10,000 kr             | 300 kr                | - 9,700 kr         |
| <b>Sum income KS</b>                | <b>2,155,995 kr</b>   | <b>2,165,645 kr</b>   | <b>9,650 kr</b>    |
| <b>Expenses KS</b>                  |                       |                       |                    |
| <b>Personell</b>                    |                       |                       |                    |
| Clerk                               | - 721,400 kr          | - 733,431 kr          | - 12,031 kr        |
| Chairman & Vice chairman            | - 869,878 kr          | - 857,000 kr          | 12,878 kr          |
| Other personell costs               | - 153,000 kr          | - 153,000 kr          | - kr               |
| Insurance costs                     | - 3,000 kr            | - 3,000 kr            | - kr               |
| <b>Sum personal costs</b>           | <b>- 1,747,278 kr</b> | <b>- 1,746,431 kr</b> | <b>847 kr</b>      |
| <b>Kansli</b>                       |                       |                       |                    |
| Purchase profile material for sale. | - 5,050 kr            | - 5,050 kr            | - kr               |
| Purchase office supplies for sale.  | - 18,000 kr           | - 18,000 kr           | - kr               |
| Fika Shop purchases                 | - 120,000 kr          | - 160,000 kr          | - 40,000 kr        |
| Rent kansli                         | - 416,895 kr          | - 416,895 kr          | - kr               |
| Cleaning and hygiene                | - kr                  | - kr                  | - kr               |
| Consumable inventory                | - 10,500 kr           | - 7,500 kr            | 3,000 kr           |
| Purchase profile material           | - kr                  | - kr                  | - kr               |
| Office supplies                     | - 9,500 kr            | - 9,500 kr            | - kr               |
| Internal booking of office supplies | - 1,000 kr            | - 250 kr              | 750 kr             |
| Postage                             | - 250 kr              | - 250 kr              | - kr               |
| Fika (external)                     | - 3,000 kr            | - 3,000 kr            | - kr               |
| Fika for the Office                 | - 40,000 kr           | - 40,000 kr           | - kr               |
| Newspapers                          | - kr                  | - kr                  | - kr               |
| <b>Sum kansliet</b>                 | <b>- 624,195 kr</b>   | <b>- 660,445 kr</b>   | <b>- 36,250 kr</b> |

| <b>IT</b>                    |   |                   |   |                   |   |                 |
|------------------------------|---|-------------------|---|-------------------|---|-----------------|
| Printer cost                 | - | 21,000 kr         | - | 27,636 kr         | - | 6,636 kr        |
| Card reader                  |   | - kr              | - | 3,500 kr          | - | 3,500 kr        |
| Computer Software & Services | - | 40,682 kr         | - | 23,815 kr         |   | 16,868 kr       |
| Computer equipment           |   | - kr              |   | - kr              |   | - kr            |
| Telephones                   | - | 4,500 kr          | - | 4,500 kr          |   | - kr            |
| Broadband                    | - | 44,952 kr         | - | 44,952 kr         |   | - kr            |
| Data Support                 | - | 42,000 kr         | - | 42,798 kr         | - | 798 kr          |
| Bank fees                    | - | 55,000 kr         | - | 55,000 kr         |   | - kr            |
| <b>Sum IT</b>                | - | <b>208,134 kr</b> | - | <b>202,201 kr</b> |   | <b>5,934 kr</b> |

| <b>The board</b>       |   |                 |   |                 |   |                 |
|------------------------|---|-----------------|---|-----------------|---|-----------------|
| Travelling costs       | - | 5,000 kr        | - | 500 kr          |   | 4,500 kr        |
| Freight                | - | 175 kr          | - | 209 kr          | - | 34 kr           |
| Marketing              | - | 3,500 kr        | - | 900 kr          |   | 2,600 kr        |
| "Functions" forums     |   | - kr            |   | - kr            |   | - kr            |
| Fika (intern)          |   | - kr            |   | - kr            |   | - kr            |
| Teambuilding           |   | - kr            |   | - kr            |   | - kr            |
| Handover               |   | - kr            |   | - kr            |   | - kr            |
| <b>Sum Board costs</b> | - | <b>8,675 kr</b> | - | <b>1,609 kr</b> |   | <b>7,066 kr</b> |

| <b>Other association expenses</b>  |   |                  |   |                   |   |                 |
|------------------------------------|---|------------------|---|-------------------|---|-----------------|
| Gifts                              | - | 10,500 kr        | - | 6,500 kr          |   | 4,000 kr        |
| Insurance                          | - | 10,000 kr        | - | 11,000 kr         | - | 1,000 kr        |
| Accountant fees                    | - | 52,000 kr        | - | 52,000 kr         |   | - kr            |
| Other membership costs             | - | 5,851 kr         | - | 8,500 kr          | - | 2,649 kr        |
| Depreciation                       | - | 6,630 kr         | - | 6,626 kr          |   | 4 kr            |
| Interest costs and fees            |   | - kr             |   | 508 kr            | - | 508 kr          |
| Other expenses                     |   | - kr             |   | 1,639 kr          | - | 1,639 kr        |
| Project Support Framtid            | - | 15,000 kr        | - | 15,000 kr         |   | - kr            |
| <b>Sum other association costs</b> | - | <b>99,981 kr</b> | - | <b>101,773 kr</b> | - | <b>1,792 kr</b> |

|                    |   |                     |   |                     |   |                  |
|--------------------|---|---------------------|---|---------------------|---|------------------|
| <b>Total costs</b> | - | <b>2,688,263 kr</b> | - | <b>2,712,459 kr</b> | - | <b>24,196 kr</b> |
|--------------------|---|---------------------|---|---------------------|---|------------------|

|                                  |   |                   |   |                   |   |                  |
|----------------------------------|---|-------------------|---|-------------------|---|------------------|
| <b>Results from kårstyrelsen</b> | - | <b>532,268 kr</b> | - | <b>546,814 kr</b> | - | <b>14,546 kr</b> |
|----------------------------------|---|-------------------|---|-------------------|---|------------------|

**Accumulated profits for the sections**

| Section        | 19/20            | 20/21              | 21/22              | 22/23            | 23/24            | 24/25            | 25/26            | Accumulated profits |
|----------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>HisTek</b>  | - kr             | - kr               | - kr               | - kr             | - kr             | - kr             | - kr             | - kr                |
| <b>Safir</b>   | 28,652 kr        | - 17,586 kr        | 12,740 kr          | - 10,571 kr      | 53,061 kr        | 19,958 kr        | - 7,206 kr       | <b>79,048 kr</b>    |
| <b>Skills</b>  | - kr             | - 5,041 kr         | - 6,124 kr         | 38,422 kr        | 1,815 kr         | - 3,456 kr       | 3,884 kr         | <b>29,500 kr</b>    |
| <b>Skösjuk</b> | - kr             | - 1,748 kr         | 1,369 kr           | - 3,033 kr       | 7,288 kr         | 3,342 kr         | 500 kr           | <b>7,718 kr</b>     |
| <b>Vitae</b>   | 12,822 kr        | - 2,863 kr         | - 18,355 kr        | 19,841 kr        | 3,021 kr         | 377 kr           | 16,278 kr        | <b>31,121 kr</b>    |
| <b>Summa</b>   | <b>41,474 kr</b> | <b>- 27,238 kr</b> | <b>- 10,370 kr</b> | <b>44,659 kr</b> | <b>65,185 kr</b> | <b>20,221 kr</b> | <b>13,456 kr</b> | <b>147,387 kr</b>   |

**Membership income accruing to the sections**

| Sektion       | Number of members | Distribution          |
|---------------|-------------------|-----------------------|
| HisTek        | 77                | 6% 13,296 kr          |
| Safir         | 291               | 22% 16,897 kr         |
| Skills        | 651               | 49% 22,955 kr         |
| Skösjuk       | 120               | 9% 14,019 kr          |
| Vitae         | 190               | 14% 15,197 kr         |
| <b>Totalt</b> | <b>1329</b>       | <b>100% 82,365 kr</b> |

|                               |      |
|-------------------------------|------|
| Allocated for project support | - kr |
|-------------------------------|------|

## Skills budget

Räkenskapsår / Financial year 1 juli 2025 - 30 juni 2026

|                                       | Account number | Designation  | HT25 (Last Revision)   | HT25 New one           | Right now (5 november) |
|---------------------------------------|----------------|--|------------------------|------------------------|------------------------|
| <b>Rörelsens intäkter / Income</b>    |                |  |                        |                        |                        |
|                                       | 3000           | Memberships  | 23,000.00 kr           | 26,000.00 kr           | 22,877.00 kr           |
|                                       | 3021           | Patches  | 50,000.00 kr           | 53,000.00 kr           | 48,707.50 kr           |
|                                       | 3022           | Sales overalls                                     | 114,000.00 kr          | 124,000.00 kr          | 113,100.00 kr          |
|                                       | 3119           | Promotional product sales                          |                        |                        |                        |
|                                       | 3122           | Food sales   | 4,000.00 kr            | 4,000.00 kr            | 2,310.00 kr            |
|                                       | 3123           | Sitning/Banquet                                    | 110,000.00 kr          | 106,000.00 kr          | 52,770.00 kr           |
|                                       | 3300           | Events   | 6,000.00 kr            | 6,000.00 kr            |                        |
|                                       | 3211           | Thrills events                                     | 24,000.00 kr           | 22,000.00 kr           |                        |
|                                       | 3990           | Other income                                       |                        |                        |                        |
|                                       |                | <b>Summa intäkter / Sum income</b>                 | <b>331,000.00 kr</b>   | <b>341,000.00 kr</b>   | <b>239,764.50 kr</b>   |
| <b>Rörelsens kostnader / Expenses</b> |                |  |                        |                        |                        |
|                                       | 4021           | Patches  | -                      | 45,000.00 kr           | -41,919.50 kr          |
|                                       | 4022           | Overalls   | -                      | 129,500.00 kr          |                        |
|                                       | 4119           | Promotional products                               |                        |                        |                        |
|                                       | 4123           | Sitning/banquet                                    | -                      | 106,700.00 kr          | -41,893.00 kr          |
|                                       | 4200           | Events   | -                      | 6,000.00 kr            |                        |
|                                       | 4500           | Intro expenses                                     | -                      | 5,315.59 kr            | -5,315.59 kr           |
|                                       | 5800           | Travel expenses                                    |                        |                        |                        |
|                                       | 5900           | PR   | -                      | -                      | -                      |
|                                       | 5910           | Promotional  |                        |                        |                        |
|                                       | 6140           | Printing expenses                                  | -                      | 1,000.00 kr            |                        |
|                                       | 6220           | Gifts  |                        |                        |                        |
|                                       | 6221           | Prizes   | -                      | 1,600.00 kr            |                        |
|                                       | 6231           | Fika intermally                                    | -                      | 500.00 kr              |                        |
|                                       | 6232           | Fika externally                                    | -                      | 10,000.00 kr           | -438.00 kr             |
|                                       | 6570           | Bank/postal fees                                   | -                      | 2,000.00 kr            | -925.00 kr             |
|                                       | 6910           | Teambuilding                                       | -                      | 1,500.00 kr            |                        |
|                                       | 7200           | Reklam & PR (Backpatches)                          | -                      | 1,000.00 kr            | -416.00 kr             |
|                                       | 7610           | Handover   | -                      | 1,000.00 kr            |                        |
|                                       | 4210           | Event Chills                                       | -                      | 500.00 kr              | -106.85 kr             |
|                                       | 4211           | Event Thrills                                      | -                      | 26,000.00 kr           | -10,063.60 kr          |
|                                       | 6990           | Other expenses                                     |                        |                        |                        |
|                                       |                | <b>Sum Expenses</b>                                | <b>- 327,115.59 kr</b> | <b>- 337,615.59 kr</b> | <b>-101,077.54 kr</b>  |
|                                       | 1415           | Ingående varulager / Estimated inventory value     | 118,336.24 kr          | 118,336.24 kr          | 118,336.24 kr          |
|                                       |                | Uppskattat varulager / Current estimated inventory | 125,965.00 kr          | 125,965.00 kr          | 125,505.00 kr          |
|                                       | 4915           | Lagerförändring / Change in inventory              | 7,628.76 kr            | 7,628.76 kr            | 7,168.76 kr            |
|                                       |                | <b>Beräknat resultat / Calculated results</b>      | <b>3,884.41 kr</b>     | <b>3,384.41 kr</b>     | <b>138,686.96 kr</b>   |

3k from membership during Spring (Spoke with David)  
4k (During spring)  
20 ovves (Winter + Old Skillisare) 11k

\* Expect less income from spring sitning

\* Thrills did not sell all tickets for Upzone

\* Patches for tentportal

\* More Ovves = Increased expense (462,5 \* 280 ovve)

\* Handover / Teambuilding





# Studentkåren i Skövde

## Revisionsrapport för räkenskapsåret 2024/25

### *Innehåll*

- |   |                   |
|---|-------------------|
| 1 | Inledning         |
| 2 | Sammanfattning    |
| 3 | Utförd granskning |
| 4 | Avslutning        |

### **1 Inledning**

---

Vårt uppdrag hos Studentkåren i Skövde är att göra siffergranskning på det räkenskapsmaterial som producerats, däri ingår att granska rutiner samt granska att skatter och avgifter avseende löner betalas in med rätt belopp och i rätt tid.

Studentkåren i Skövde bedrivs som en ideell förening vilket kännetecknas av att den har ett ideellt ändamål eller bedriver ideell verksamhet. Med ideellt menas att syftet inte är att främja medlemmarnas ekonomiska intressen. För bokföringsskyldiga ideella föreningar gäller bokföringsreglerna enligt Bokföringslagen. Årsbokslutet ska upprättas enligt K-regelverket Årsbokslut (BFNAR 2017:3), tillämpning har skett till de förenklade reglerna i regelverket, K2-reglerna. Bestämmelserna om beskattning av ideella föreningar styrs av Inkomstskattelagen 7 kap. 7-13 §§ och 21 §. Redovisning till Skatteverket sker varje år via inkomstdeklaration där man öppet redogör för hur Studentkåren har tolkat sin verksamhet som en skattefri ideell förening med hänvisning till ovanstående lagparagrafer.

### **2 Sammanfattning**

---

För räkenskapsåret 2024/25 visar Studentkåren ett resultat på 14 tkr (fg år -1 265 tkr). Omsättningen uppgick till 8,2 mkr (fg år 7,3 mkr). Året har innehållit 2 425 st verifikationer (fg år 2 300 st).

Sammanfattningsvis anser vi att Studentkåren har väl utarbetade rutiner och styrelsen sköter sina åtagande tillfredställande. Detta dokument är till för att informera om vår syn på Studentkårens ekonomi och förvaltning.

I Studentkåren finns det olika utskott och sektioner. Varje sektion/utskott utgör ett kostnadsställe i redovisningen vilket gör det möjligt att ta ut rapporter för respektive



utskott för uppföljning av utfall gentemot budget. Vår granskning under året har, i likhet med tidigare, inte inriktats på dessa kostnadsställen utan revisionen har inriktats mot Studentkåren som helhet.

### **3 Utförd granskning**

---

Vi har vid vår granskning för verksamhetsåret gått igenom ett urval av verifikationer och leverantörsfakturor, samt gjort stickprov på redovisade sociala avgifter och källskatt.

#### **Verksamhetsåret 2024/2025**

Året har genererat en vinst med 14 tkr (fg år förlust med 1 265 tkr), vilket är en kraftig förbättring jämfört med de senaste två årens resultat samt i paritet med budget. Intäkterna har ökat med ca 847 tkr. Handelsvaror inkluderat inköp, öl osv är i nivå med fg år medans lönekostnaderna och övriga externa kostnader har sammantaget minskat med 385 tkr vid jämförelse mot fg år.

En stor förklaring till det positiva resultatet är resultatenheten Sexmästeriet vars överskott uppgår till 162 tkr (fg år underskott 893 tkr) där en generell minskning av kostnaderna har skett, ökade intäkter och att bruttovinsterna varit betydligt högre.

Utfallet för hela kårens verksamhet är 69 tkr sämre än budgeterat för 2024/25. *Vi anser det fortsatt viktigt att styrelsen löpande under året följer upp Studentkårens resultat och utfall mot budget*, för att på så vis ha ett bra verktyg i arbetet att styra föreningens ekonomi. Ekonomiansvarige använder "Spiris ekonomiöversikt" och lägger in budgeten för att på ett enkelt sätt kunna jämföra med bokföringen. Styrelsen kan då få en bättre kontroll för hur de ekonomiska resurserna ska fördelas gällande bl.a. inköp och personalstyrka. I en ideell förening, som Studentkåren, bör ett nollresultat eftersträvas över tid.

Vad gäller resultaträkningen har kontoanalyser utförts på utvalda konton utan att upptäcka några större bokföringsfel.

Vi har inte noterat några rörelsefrämmande kostnader. Det är dock fortsatt viktigt att syfte och deltagare antecknas vid inköp av mat, tågbiljetter, hyrbilar, gåvor etc., då denna typ av inköp är nära förknippat med privata levnadskostnader. Se ytterligare kommentarer under rubriken "Representation/middagar".

#### **Rutinuppföljning**

Vi har även i år koncentrerat oss mycket på att se till att alla rutiner vad gäller redovisningen fungerar. Nedan går vi igenom dessa som följer:

### **Attestrutiner**

En attestlista med samtliga attestansvariga och deras signaturer har upprättats och uppdaterats löpande. Attestrutinerna är mycket viktiga då hela styrelsen är ansvarig för de utbetalningar som görs. I stället för att alla i styrelsen godkänner fakturorna, vilket kräver en omfattande hantering, har man attestregler. Det är då viktigt att den eller de som attesterar är insatta och förstår vad fakturorna avser. *Under granskningen har vi funnit att det saknats attest på enstaka utläggskvitto samt att någon enstaka verifikation saknat utläggskvitto.* Notera att den som haft ett utlägg inte ensam bör attesterar egna utlägg likvärdigt om det är två som har attesterat utlägg för en resa bör någon annan som ej har varit delaktig på resan attesterar dessa utlägg. I år hade vi även svårt att urskilja vem som hade attesterat vissa utlägg. Det är viktigt vid upprättande av attestlista att signaturen överensstämmer med signaturen i bokföringen. *Vi anser att attestrutiner trots ovanstående över lag har fungerat bra under verksamhetsåret.*

### **Fakturaadressering**

Vi har vid vår granskning ej funnit några fakturor som är adresserade i privatpersons namn. Vi vill göra er uppmärksamma på att fakturor adresserade i privatpersons namn inte är avdragsgilla för Studentkåren utan kan komma att klassas som en privat levnadskostnad för den person som står som inköpare och beskattas som lön med skatt och sociala avgifter som följd. Var fortsatt mycket noggranna med detta!

### **Hantering av kontantkvitton**

Rutinen kring hantering av kontantkvitton, avseende utlägg av privatperson, har fortsatt att fungera bra, se även kommentar ovan.

### **Representation/middagar**

Vid vår granskning har vi noterat att de flesta kvitton avseende kostnader för representation/middagar är dokumenterade med hänsyn till syfte och deltagare. *Det förekommer dock kvitton och fakturor som saknar information om deltagare och även i vissa fall saknas syfte. Det är viktigt att styrelsen ser till att syfte framgår på kvitton som ur en extern läsares syn kan betraktas vara av privat karaktär, exempelvis matinköp till externa uthyrningar och Skatteverket ställer samtidigt krav att namn på samtliga deltagare ska framgå av verifikationsunderlaget.* Det förekommer representation till stor del i samband med gemensamma arrangemang med flera deltagare, vilket vi ser som positivt med tanke på de skatteregler som gäller beträffande kostförmån etc.

Detta område i skattelagstiftningen är hårt reglerat och dessa regler gäller givetvis även Studentkåren. *Det är viktigt att påpeka att allt som rör anställda – löner och förmåner – är ni fullt skattepliktiga för. Notera att viss personal som arbetar kring kårens evenemang och får betalt i förtäring (mat och dryck) torde innebära förmånsplikt.* Vi anser därför att det är viktigt att fortsatt påminna er om reglerna kring detta så att det även i fortsättningen fungerar bra.

Reglerna kring representation ser ut som följer:



Vid inkomstbeskattningen är utgifter för förtäring inte avdragsgilla annat än om det är fråga om förfriskningar och annan enklare förtäring som inte kan anses som en måltid och som är av mindre värde. Exempel på enklare förtäring som inte kan anses som en måltid och som är av mindre värde är läskande alkoholfri dryck, kaffe, te respektive kakor, bullar, frukt och en enklare smörgås som inte ersätter en måltid. Avdrag för enklare förtäring får uppgå till högst 60 kr. Detta påverkar inte Studentkåren skattemässigt, då den är en ideell verksamhet och inte skattepliktig men vi anser att det är viktigt att ni känner till reglerna.

Det är även viktigt att poängtera frekvensen gällande representationen. En representation mot "anställda", personalfest o.d., får inte ske mer än två gånger per år enligt Skatteverket. Om det sker vid fler tillfällen kan det komma att klassas som kostförmån och Studentkåren belastas då med skatt och sociala avgifter och för den "anställda" klassas maten som lön och ingår i underlaget för kontrolluppgiften.

*Vid varje representationstillfälle ska det på kvittot noteras vilka personer som deltagit och vad syftet med representationen/middagen har varit.*

### **Resor**

Det är av stor vikt att det framgår av fakturan/kvittot vad resan/boendet avser. Som tidigare nämnts skall det också framgå vilka personer som deltagit samt vilken person som godkänt det hela via en attest. Framgår inte detta och det är svårt att se vilket syfte resan har haft, kan det komma att klassas som en personlig levnadskostnad och belastas med skatt och sociala avgifter samt som lön för berörda personer.

### **Kassahantering**

I kårhuset Boulogner florerar det mycket pengar när verksamheten är i gång och det är även många människor och stor omsättning på de personer som är delaktiga i kassahanteringen. Att hantera kontanter är oftast det största riskmomentet i en ekonomi, varför det krävs oerhört noggranna rutiner kring detta.

2021/22 gjordes en granskning av kårhusets kassasystem, dess funktioner och rutiner kring detta. Granskningen visade på ett väl fungerande kassasystem och vi bedömer att rutinerna kring detsamma är välorganiserade.

### **Utbetalning av "jobbpengar"**

När man arbetar en kväll på Boulogner har man rätt till något som kallas "jobbpeng/Hagbardlönn". Denna betalas ut löpande. Denna jobbpeng är att likställas som lön och ska vid överstigande av 999 kr/år belastas med skatt och sociala avgifter. Betalar ni ut högst 999 kronor under ett år till en privatperson behöver det inte göras skatteavdrag, betala arbetsgivaravgifter eller lämna kontrolluppgift. Mottagaren ska själv deklarerat beloppet i sin inkomstdeklaration. Detta hanteras via lönesystemet och vi har ej kunnat påvisa några väsentliga felaktigheter i redovisningen.

### **Lönehantering**

Totalavstämning av utbetalda löner jämfört med skattedeclarationer som redovisats till Skatteverket har gjorts. Vi har noterat att det finns en mindre differens. Denna förklaras dock av att löner understigande 1 tkr inte ska redovisas till Skatteverket.

### **Varulager**

Varulagret har ökat med 5 % jämfört med föregående år. Den 30 juni ska lagerinventering göras varje år, för att säkerställa att lagret stämmer överens med antalet inköpta varor minus de som sålts. Lagret ska värderas till inköpspris inklusive moms enligt senaste inköpsfaktura, för att minimera risken att lagret blir övervärderat.

### **Försäkringar**

I samband med revisionen går vi även igenom försäkringsbrevet. Försäkringsvärdena synes vara tillräckliga vad gäller inventarier. *Vi bedömer dock att varulagret synes vara lågt försäkrat och vi kan inte utläsa ur försäkringsbrevet att sektionernas lager är fullt försäkrat, samt att försäljningen enligt försäkringsbrevet synes något låg jämfört med bokföringen. Det är viktigt att styrelsen kontinuerligt håller kontakt med försäkringsbolaget, för att anpassa rådande verksamhet med försäkringsförutsättningarna.*

### **Protokoll**

Vi har gått igenom samtliga protokoll från styrelsens möten. Ett par protokoll var inte signerade och rutinen bör förbättras. I övrigt bedöms protokollsrutinen vara väl fungerande.

### **Betalningsrutiner**

Vi anser nuvarande betalningsrutin vara god men komplettering enligt attestrutiner ovan.

### **Ansvar för ekonomi i Studentkåren**

Vi vill observera att styrelsen är ytterst ansvarig för Studentkårens ekonomi. *Under revisions gång har vi endast uppmärksammat ett par mindre felaktigheter och dessa har rättats i samband med revisionen.* Vår bedömning är att bokföringen, tillsammans med bokslut, har hållit en bra kvalitet under året.



## **4 Avslutning**

---

Om ni har några frågor med anledning av denna rapport så är ni välkomna att ringa undertecknade på tel.nr. 0500- 48 20 60, så ska vi försöka besvara dessa.

Vi tackar för ett fint samarbete under det gångna året och ser fram emot nytt räkenskapsår.

Skövde den dag som framgår av våra elektroniska signaturer

REVISORSCENTRUM I SKÖVDE AB

Martin Holmqvist  
*Auktoriserad revisor*

Andreas Jangefeldt  
*Revisorsassistent*

# PENNEO

Signaturerna i detta dokument är juridiskt bindande. Dokumentet är signerat genom Penneo™ för säker digital signering. Tecknarnas identitet har lagrats, och visas nedan.

"Med min signatur bekräftar jag innehållet och alla datum i detta dokumentet."

## Martin Nils Rune Holmqvist

### Undertecknare

Serienummer: 77115f322f7cdf[...]7933511e3e471

IP: 37.123.xxx.xxx

2025-11-04 07:56:52 UTC



## Andreas Jangefeldt

### Undertecknare

På uppdrag av: RevisorsCentrum i Skövde AB

Serienummer: 3730dd8f07ba0a[...]561007b81cc5c

IP: 37.123.xxx.xxx

2025-11-04 08:01:04 UTC



Detta dokument är undertecknat digitalt via [Penneo.com](https://penneo.com). De signerade uppgifternas integritet är validerad med hjälp av ett beräknat hashvärde för originaldokumentet. Alla kryptografiska bevis är inbäddade i denna PDF, vilket säkerställer både autenticitet och möjlighet till framtida validering.

Detta dokument är försett med ett kvalificerat elektroniskt sigill. För mer information om Penneos kvalificerade betrodda tjänster, se <https://eutl.penneo.com>.

### Så här verifierar du dokumentets äkthet:

När du öppnar dokumentet i Adobe Reader kan du se att det är certifierat av **Penneo A/S**. Detta bekräftar att dokumentets innehåll förblir oförändrat sedan tidpunkten för undertecknandet. Bevis för de enskilda undertecknarnas digitala signaturer bifogas dokumentet.

De kryptografiska bevisen kan kontrolleras med hjälp av Penneos validator, <https://penneo.com/validator>, eller andra validerings verktyg för digitala signaturer.

