

Financial and Administrative Bylaws

(Including travel bylaws)

1§ Purpose of the Bylaws

In the activities of the student union POKA of Karelia University of Applied Sciences (hereafter referred to as the student union), this Financial and Administrative Bylaws and general meeting practices are followed to the extent that the student union's rules do not specify otherwise.

2 § Board

The board allocates the areas of responsibility for its members at the organization meeting based on their interests and expertise, as per the annual action plan.

In addition to their own areas of responsibility, board members are obligated to assist with other matters of the student union, supporting other board members and officials, and acting in the best interest of the student union.

Board members are required to report on their areas of responsibility to the other members of the board and staff. The term of office for the board is the calendar year.

2.1 § General Obligations of the Board

The board is responsible for the operational activities of the student union and takes a stand on behalf of the student union. Contracts and other documents are signed by those who have the authority to sign according to the student union's rules.

The student union is primarily represented in official contexts by the chairperson of the board, in their absence by the chairperson of the council of representatives or the vice-chairperson of the board. The board of the student union can also appoint participants for representative duties in its meetings.

1. The official stance and opinion of the student union are primarily formed by the council of representatives.
2. The board makes more detailed decisions based on these.
3. In the absence of the board or the council of representatives, the chairperson of the board and the chairperson of the council of representatives together can form the official stance and opinion of the student union.

The board of the student union is responsible for their duty until the council of representatives releases the board from their duties and elects a new board.

The necessary duties of the board are considered to be those related to administration, finance, and advocacy tasks defined in Section 41 of the Act on Universities of Applied Sciences, such as the appointment of student representatives. Absence from board meetings requires notification and a justified reason to the chairperson of the board. If the board considers that a member has not acted in the manner expected by the student union, has been repeatedly absent from board meetings, or otherwise unreachable by the student union, the chairperson of the board gives a warning to the board member.

The decision to remove the board or its member is made by the council of representatives. The chairperson of the board can propose the removal of a board member to the council of representatives after two warnings. The warnings must be reported to the chairperson of the council of representatives.

The board participates, under the direction of the executive director, in preparing the annual report for the past year at the end of its term.

2.2 § Participation in the Meetings of the Council of Representatives

Board members are primarily present at the meetings of the council of representatives and notify the chairperson of the board if they are unable to attend.

At the meetings of the council of representatives, the chairperson of the board, or in their absence, the vice-chairperson of the board, is primarily responsible for answering questions directed to the board. The board commits to reporting on its activities and its areas of responsibility to the council of representatives upon request.

2.3 § Leadership and Responsibility within the Board

The chairperson of the board acts as the direct supervisor of the executive director, or in their absence, the vice-chairperson of the board. The board has indemnity liability on behalf of the student union. Additionally, the board commits not to neglect its fiduciary duties or cause intentional or negligent harm to the student union.

The board acts as a responsible employer and adheres to the office's shared working practices as directed by the executive director.

Matters related to employees and employment are considered confidential and are handled in board meetings. Confidentiality obligations remain even after the end of the board's term.

Each board member leads their area of responsibility together with an employee and implements its activities.

2.4 § Communication of the Board

The board commits to being present and accessible during its term of office. The board must agree on common operating practices at the beginning of the year.

Each board member has access to a student email address, which serves as the main contact channel during their term of office. Additionally, the chairperson of the board has access to the student union's official phone and subscription.

2.5 § Financial Management of the Board

The board carries out financial management in accordance with the financial bylaws.

In financial problem situations, the board members commit to seeking assistance from the chairperson of the board and/or the executive director.

3 § Meetings of the Council of Representatives and the Board

The chairperson, or in their absence, the vice-chairperson, convenes the meetings in the manner prescribed by POKA's rules.

3.1 § Organization of the Council of Representatives

In addition to the points mentioned in the rules, the following practices apply to the organization of the council of representatives:

- a. The election lists formed in the council of representatives' elections constitute the council groups at the beginning of the term. The groups can organize internally in the manner they deem best.
- b. A council group can also consist of a single member.
- c. The name and composition of the council group are reported to the executive director at the organization meeting. If no notification is made, the group operates under the same name and composition as in the council of representatives' elections.
- d. The council groups have access to an annual group fund determined by the council of representatives, which the groups themselves are responsible for applying and using according to the executive director's instructions. The use of the group fund is directed towards educational and group-forming activities.

3.2 § Organization of the Board

In addition to the points mentioned in the rules, the following practices apply to the organization of the board:

- a. At the organization meeting, the board elects from among its members a vice-chairperson, a tutor coordinator, an international affairs coordinator, and other responsible persons deemed necessary.
- b. At the organization meeting, the board decides on its methods of communication for the term and the common rules for board activities.

3.3 § Agenda and Handling of Matters

The chairperson, or in their absence, the vice-chairperson, together with the executive director, prepares the meeting agenda. The meeting will address the matters listed on the agenda and any other items that the meeting decides to handle.

The agenda must be delivered via email by 5 PM on the previous working day for board meetings and five working days before the meeting for council of representatives' meetings. The student union's minutes are available for the members to view at the student union office on the Tikkarinne campus upon request. The council of representatives' minutes and the board's decision lists are published on the student union's website.

The secretary of the meeting drafts the minutes, which include the attendees, the matters discussed, the proposals made, the votes conducted, and the decisions made by the board. The secretary is responsible for preparing the decision list and ensuring the proper preservation of the minutes. The minutes of the meeting are signed by the chairperson of the meeting, the secretary, and the next board meeting reviews and signs the minutes.

3.4 § Decision-Making

The chairperson gives the first speech to the presenter of the matter. Other speeches are primarily given in the order in which they are requested. If requests for speeches are made simultaneously, the chairperson decides the order in which the speeches are held.

Each member respects others' speeches and opinions during meetings. Members commit to arriving on time for meetings and actively participating in the meeting's proceedings.

Members commit to expressing their own stance and engaging in constructive discussion. Everyone listens to each other and strives for consensus. Discussion continues on the decision point as long as new perspectives emerge. Everyone commits to the decision that has formed as the common stance.

A member who has opposed the decision with an alternative proposal or in a vote may submit a dissenting opinion. The dissenting opinion must be brought up immediately after the decision and recorded in the minutes. The dissenting opinion must be submitted in writing to the meeting secretary no later than three (3) days after the meeting for inclusion in the minutes.

The executive director provides the decision lists from board meetings and the minutes from council of representatives' meetings on the student union's website for viewing.

3.5 § Handling of Student Union Members' Initiatives by the Board

The chairperson of the board and the executive director are the contacts for initiatives submitted by student union members. The chairperson of the board, or in their absence, the vice-chairperson of the board, informs the initiator of the following:

- Details of the meeting where the initiative will be discussed.
- The board's decision on the initiative within 7 days of the decision.
- The council of representatives will discuss the initiative and the board's response at their next meeting.

The chairperson of the board must facilitate the hearing of the initiator at the board meeting.

3.6 § Electronic Meeting

The student union's board and council of representatives' meetings can be held using a telecommunications connection or other technical means. Those attending the meeting must have equal visual and audio connections with each other.

The chairperson, when convening the meeting, can specify in the meeting invitation that the meeting will be held remotely. In this case, the student union's general online platform in use will be utilized for organizing the meeting.

The online platform to be used for the meeting must be indicated in the agenda of the specific meeting.

The student union must ensure data security and that confidential information in the electronic meeting is not accessible to outsiders.

3.7 § Electronic Voting

The voting of the student union's board and council of representatives can be held using a telecommunications connection or other technical means.

The meeting vote can be held electronically at the decision of the chairperson. Electronic voting can be carried out using a telecommunications connection or other technical means and follows good election practices.

The student union must ensure data security and that confidential information in the electronic meeting is not accessible to outsiders. The student union must also ensure the protection of anonymity in electronic voting.

Voting is considered complete once all meeting participants have expressed their stance.

4 § Working Groups of the Board or Council of Representatives

The board and the council of representatives can establish working groups as deemed necessary, with the task of promoting the goals of the student union.

The term of office for the working groups is set by the board or the council of representatives. The working group elects a chairperson from among its members, whose task is to report to the board or the council of representatives on the group's activities and to present proposals prepared by the working group for the student union's consideration and decision. The working group's secretary is a person chosen from among its members.

5 § Financial Management of the Student Union

In addition to the Accounting Act and Decree, the Audit Act, the rules of the student union, other bylaws concerning the student union, and the decisions of the student union's council of representatives, the provisions of these bylaws are followed in the financial management of the student union.

The board of the student union is responsible for the assets and financial management of the student union and supervises the activities of the persons or entities responsible for financial administration.

The practical financial administration of the student union is handled by the executive director and the board, represented by the chairperson of the board or, in their absence, the vice-chairperson of the board. The board monitors the financial situation of the student union regularly, with the executive director reporting to the board at board meetings monthly and providing an overall financial picture quarterly.

5.1 § Invoices and Other Payments

The chairperson of the board, the vice-chairperson of the board, or the executive director gives payment orders and approves revenue receipts. The right to pay invoices lies with the chairperson of the board, the vice-chairperson of the board, and the executive director.

The invoices of the executive director are approved by the chairperson of the board or, in their absence, the vice-chairperson of the board. An invoice or receipt must be reviewed and approved before payment can be made.

The board can grant the right to pay invoices to another party. When approving invoices, it must be ensured that they are related to the activities of the student union, in accordance with the agreement, and appropriate.

The executive director or a person appointed by the board is responsible for the student union's cash register and its cashbook. All revenues received and expenses paid from the cash register must be recorded in the cash book and settled monthly.

5.1.1 § Entities Exercising Financial Decision-Making Power

- a. The executive director for student union expenses up to €1,000.
- b. Other office employees for student union expenses up to €100, within the given budget frames.
- c. The chairperson of the board for student union expenses up to €100.
- d. The chairperson of the board or the executive director, and the vice-chairperson of the board together for student union expenses up to €1,500.
- e. The chairperson of the board and the executive director together for student union expenses up to €1,500.
- f. A board member or an office employee designated by the board for student union expenses up to €2,500.

Exceeding the above-mentioned amounts must be brought to the board for decision-making.

- g. Additionally, the council of representatives handles expenses exceeding €2,500.
- h. The council of representatives handles decisions related to investment activities and funds, for which the board and office are responsible for preparation.

5.2 § Accounting

The student union's accounting must be organized and managed in accordance with good accounting practices, following the principles stipulated in the Accounting Act and Decree and these administrative bylaws. The person or entity responsible for the accounting is accountable for the bookkeeping and prepares the financial statement proposal based on it.

In accounting, a separate account number must be opened for each expense and income item listed in the budget.

Each entry indicating an expense in the accounting must be based on receipts.

The executive director, together with the person or entity designated by the board responsible for practical financial administration, ensures that the accounting entries are recorded in the correct accounts.

5.3 § Reviewing Receipts

The board selects from among its members or the council of representatives two receipt reviewers who conduct receipt inspections at least semi-annually.

6 § Budget

The executive director of the student union is responsible for preparing the student union's budget proposal, which is reviewed by the board.

The board then submits the final budget proposal to the council of representatives for consideration and decision.

6.1 § Preparing the Budget

The board must annually prepare a budget proposal for the following year based on the action plan and present it to the autumn meeting of the council of representatives for approval. The budget must detail the expected membership fee revenues, grants, and loans, as well as funds raised through collections or other means, and how these will be used.

If necessary, the board must prepare a supplementary budget, which is to be presented to the auditors with the financial statement and to the council of representatives at the next possible meeting. The supplementary budget must be prepared in the same manner as the main budget. The board cannot exceed the appropriations listed in the budget unless it can simultaneously show corresponding revenues. The budget must include an estimate of the student union's operational economy and capital economy, especially if significant changes are expected in the balance sheet items. The basis for the preparation must be evident from the action plan.

7 § Financial Statements and Auditors

The executive director delivers the accounting year's receipts to the accountant for the preparation of the financial statements no later than one month after the end of the accounting period.

The current board is responsible for signing the financial statements.

The financial statements signed by the board are submitted to the auditors and the activity inspector no later than four months after the end of the financial year.

The auditors are tasked with providing a statement on the approval of the financial statements and on the discharge of liability for those accountable.

The task of the activity inspector is to review documents related to the student union's activities, such as minutes, the action plan, and the activity report, compare them to financial success, and provide observations and development suggestions for the council of representatives meeting.

The council of representatives discusses the financial statements and the auditors' and activity inspector's reports in their spring meeting, no later than May.

The board prepares an interim financial statement halfway through the year, which is reviewed by the activity inspector along with the activities of the first half of the year.

8 § Internal Control

Internal control ensures that the student union's set goals are achieved, activities comply with laws, rules, instructions, and decisions, resources are used effectively, assets are secured, and staff activities are responsible and in line with good governance.

Receipt reviewers selected by the student union's board conduct internal financial control and are accountable to the board.

9 § Risk Management

Risk management is a part of the student union's internal control. Risk management involves systematic procedures to:

- identify and describe risks related to the student union's activities
- assess the significance and likelihood of risks occurring, and
- define methods for managing, monitoring, and reporting risks.

The goal of risk management is to ensure the continuity of operations and the uninterrupted provision of services. Risk management is practically implemented through regular risk assessments. A significant part of risk management is carried out through daily control measures and assurances embedded in operational processes. Risk management is integrated into the strategy and budget process as well as operational planning.

10 § Travel

Travel reimbursement is provided for trips made outside of Joensuu. Travel must be done using public transportation, and the use of a personal car must be agreed upon with the executive director. Student discounts should be utilized whenever possible.

The reimbursable trip is calculated based on the shortest possible round trip or from the student union office.

10.1 § Travel Reimbursements

A representative of the student union is required to choose the travel route and mode of transport that incurs the lowest possible costs for the student union. However, if the duration of the trip becomes unreasonably long with the cheapest mode of transport, a more expensive mode of transport can be chosen by the decision of the board, the chairperson of the board, or the executive director.

If the representative incurs unforeseen travel-related expenses during the trip, they can submit an additional invoice/claim, which will be reviewed by the board at its next meeting.

The representative and staff member of the student union are entitled to receive an advance payment for travel expenses based on the presented travel plan, at the discretion of the executive director.

The use of a personal car is to be avoided, but in cases where public transport is not available, a reimbursement for the use of a personal car will be paid to the representative, valued at €0.23/km, with an additional €0.03/km per passenger, up to €0.35/km.

The travel expense report must be submitted to the executive director within one month. Similarly, for costs incurred during the trip, the invoice must be submitted to the executive director within one month.

The travel expense report must include the following details:

1. Reason for the trip
2. From where and to where the trip was made
3. Date and time of the trip
4. Who made the trip
5. Cost of the trip
6. Original receipt
7. Personal identification number of the claimant when claiming mileage reimbursement

The executive director approves properly itemized travel expense reports, while in disputed cases, the student union board handles the approval. The executive director's travel expense report is approved by the chairperson of the board, or, in their absence, the vice-chairperson of the board.

Accommodation costs should be kept as low as possible, given the circumstances. A report on the trip must be provided to the student union board upon request.

11 § Validity of the Bylaws

These bylaws were approved at the meeting of the council of representatives of the Student Union POKA of Karelia University of Applied Sciences on 28.11.2024 and remain in force indefinitely. The bylaws can be amended by a simple majority decision of the council of representatives.