

6 Sept. / Source of audit works and initial remarks

Documents provided: 5 files and 1 'rar' folder

1. Financial activities 2023.10.01-2024.10.04

It's divided into 2 parts (for 2 different board), and cost on 2nd part seems almost double

- a. on salary and
- b. 18 times on events

I expected to get an explanation of it in documents. got most of it. Detailed below.

Chalmers Doctoral Students Guild (DS)			
Financial activities 2023.10.01-2024.10.04			
Yingxiao Yan, Vice-chair 2023/2024			
Gothenburg, Sweden 2024			
On 2024.03.06, the chair at DS resigned. Therefore, the financial report is separated into before and after this time point.			
1. Financial summary 2023-2024 (SEK)			
Time period	2023.10.01- 2024.03.06	2024.03.06- 2024.10.04	Total
Income 1	40990	0	2426230
Income 2	1170000	0	
Income 3	0	45240	
Income 4	0	1170000	
Cost			
Routine cost (e.g. visma, tele2, bank avgiter, Swish månavg)	6406.25	6909.75	14201
DS activities (major cost of events)	3870	90522	94392
Reimbursement of small cost for DS members	1586.2	2386.49	3972.69
DOMB salary and reimbursement	101706.57	179675.15	281381.72
DS members salary and department hours	241872.74	471171.21	713043.95
Total Cost	355441.76	750664.6	1106991.36
Total gain/loss	+855548.24	+464575.4	+1320123.64
2. Budget plan for activities			
No budget plan was presented to me until 2024.02, where a crude retrospective budget plan was presented at the general assembly by the chair at that time.			
3. Breakdown of cost 2023-2024			
Please see the attached xlsx document for the date, amount and details of each cost.			

2-4: bank statements for the period of 1st October 2023 to 4th October 2024. Matching with reported figures. (except 1.5 SEK transfer fee adjustment).

5. excel sheet detailing an overview to all cost.

- found the ground for 1b. (found clear, its due to alumni event cost 70299 out of 90522).

- on point 1a, major single cost increase was dept. hours.

1st half	
106110,16	Salary (15)
60802	tax
74960,58	dept. Hour (7 persons)
241872,74	Total
2nd half	
73290,47	salary (14)
64307	Tax
333573,74	dept. Hour (9 persons)
471171,21	Total

- Other than that, the calculation on the excel found clear.

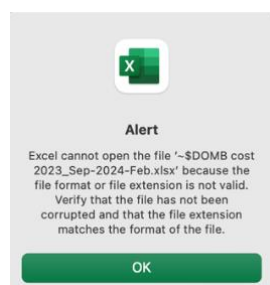
6. Supporting (rar folder) files:

I checked them following three sections mentioned in the financial report.

a. expenses: clear

b. DOMB salary: two remarks and 1 query was forwarded for further explanations

1. 1 excel file is not possible to open. (shared later)



2. Some transfer fee (1.5 SEK) was there in each item. Bank Transfer is clear, however.

		58				
		59				
		60	96301,5	2023-11-06	DOMB	Jingnan paid that
		61	1225,25	2023-11-06	DOMB	Jingnan paid that
		62	4179,82	2023-11-06	DOMB	Jingnan paid that
folder D1-D4/ excel file	6469.09	63	6470,59	2024-05-04	DOMB reimbursement	D1_excel
euro amount?		64	8306,73	2024-05-04	DOMB reimbursement	D2_excel
folder D1-D4/ excel file/ salary finland	42960	65	42961,5	2024-04-30	DOMB salary	D3_excel
excel D3-D4	7380	66	7381,5	2024-04-30	DOMB salary	D4_excel
		67	5551	2024-05-02	DOMB tax payment	D5_pdf
		68	3153	2024-06-15	Europeiska (DOMB's travel insurance)	D6_pdf
		69	4559,83	2024-07-02	DOMB reimbursement	D7_excel
		70	839	2024-07-02	DOMB reimbursement	D8_excel
	2625	71	2626,5	2024-08-29	DOMB salary	D9_excel
	95850	72	95851,5	2024-08-29	DOMB salary	D10_excel
		73	1974	2024-08-29	DOMB tax payment	D11_excel
		74				
		75				
		76				

3. First 3 items (paid by Jingnan): was it audited? If not, did you ask for report to that person? (i assume you took the position from them), if yes/ no, please give a hint what was the outcome/why not?

c. DS member salary

4. row 79: same as above (paid by Jingsan)

5. Salary amount (on both board period), tax (on 2nd period) does not match. Am i missing anything here?

1st half		from	Source
106110,16	salary 15 stk	69296.17	E1-E15
60802	tax		
74960,58	dept. Hour * 7 stk		
241872,74			
2nd half			
73290,47	salary *14 stk	77250.51	E24-E37
64307	tax	67781	
333573,74	dept. Hour * 9 stk		
471171,21			

I assume the working hours (both paid, or dept. hour compensate) are justified according to DS rules and procedures thus were not subject to this auditing.

7 Oct 2024/ Follow ups/ feedback and justifications by DS:

Yes. The auditing is focusing on whether “number match between documents” rather than why the money is paid.

- Regarding what Jingnan has paid (for DOMB and tax for DS members). I am unaware whether they are audited or not. I have not received any documentation for that. I sent a message to Jingnan. But since Jingnan do not work at Chalmers anymore, I haven't got a formal reply (with documents) or clear answer yet. I will let you know if I received anything. **requested follow up/pending**

- regarding salary on first period. I checked the both excel sheets (E1_E15-excel and F80-F94 in expense and income). Both of them are 69296.17/69296.16. Where do you get the number 106110.16 from? Maybe you added the first row of Jingnan paid in the “expense and income” sheet **found CORRECT**

- Regarding salary and tax on second period. With a closer look, I seem to send you the wrong version of document for E24-E37, where the hours of Michail Vourakis and Prabhat Kumar Jha were not updated. (There is also one redundant row removed. It is something not deleted from previous salary calculation) Please see the correct document here. You could compare the two version of E24-E37 documents to understand the difference.

The tax and salary of the new one matches the “expense and income” excel.

DS 2023-24 Auditing / 6 sept. 2024 -21 Oct.

21 Oct. / Auditing conclusions

Page 1-3 of this documents were initial audit findings and page 4 includes the feedback/justification/clarifications on those findings. This conclusion is made on those.

Reported financial values and explanations/corrections found valid. Therefore, the audit is completed without further concern. Thanks to the DS board financial responsible (VC) for their good work on these matters.

I will encourage current board to get clarifications on the unaudited expenditures paid by (the previous financial responsible) *Jingnan* preferably with supporting electronic documents to be stored in DS database.

RANA SAHA
Auditor for DS 2023-24