Invoice Management at KTH

A summary regarding responsibilities and management in the EFH invoice system

EKONOMI - 2019

Table of Contents

Purpose and summary

The purpose of this document is to provide information about invoice management and an invoice's path to payment at KTH. The document is divided into two parts; responsibilities and system information. The first part outlines your responsibilities as approver and financial approver, while the second part practically deals with procedures in the invoice system, which is called EFH.

Approver:

- An approver (*sakattestant*) is KTH's name for a person who can verify that a purchase/order has been completed according to KTH's *purchasing and procurement* procedures, that the invoice corresponds to what was agreed, and that the service/product has been delivered.

- An approver shall:
  - Check that the invoice is correct
  - Specify the project that will pay the invoice
  - Indicate the purpose of the purchase
  - Attach relevant documents
  - Refer to relevant agreements/reference numbers

- If the invoice is incorrect or deviates from what was agreed, the approver shall contact the supplier and request a credit note as well as a new correct invoice.

Financial approver:

- A financial approver (*ekonomisk attestant*) is often the person who is responsible for the budget and who assumes primary responsibility for payment of the invoice.

- A financial approver shall:
  - Check that the invoice is correct
  - Check that the approver has specified the correct project to pay the invoice
  - Approve the invoice for final payment

- The Dean of School delegates responsibility to a financial approver.

Remember to activate your replacement if you are absent and cannot handle your incoming invoices.

An approver may not approve an invoice from a company where there is a personal link or association, as a conflict of interest has therefore arisen. If such a situation arises, contact your immediate supervisor.

1 Division of responsibilities and authority

Before a purchase/order is carried out at KTH, it is important that the budget manager has given the purchaser/ordering party the authority to carry out the purchase. It is often this purchaser who is then the approver, and the budget manager who is the financial approver in the invoice process.

1.1 An invoice's path to payment

In order for an invoice to be paid, it must "flow" through KTH's electronic invoice system, EFH. The first person who receives the invoice in the approval flow is called an approver, and this person verifies that the ordered product/service has been delivered and that everything corresponds to what was agreed.

The invoice is then handled by a bookkeeper, who writes the text for the posting and selects the correct account for the cost to be posted. The last approval step in the flow is the financial approver, who approves the purchase and the transfer of payment from KTH. As soon as the financial approver has approved the invoice the cost becomes visible on the project at the same time as the invoice will be sent to the bank for payment.

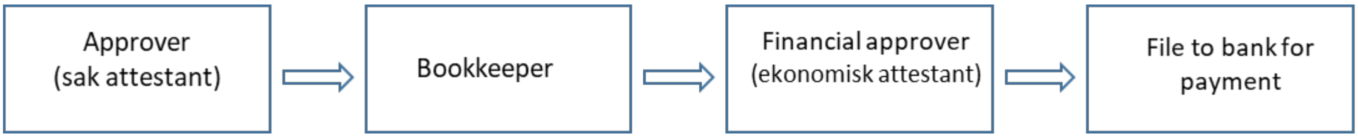


Figure 1 Approval flow for an invoice

The Interest Act is applied at KTH. It states that the due date shall be 30 days after the invoice has been sent (normally counted from the date the invoice was produced). If a shorter credit period has been agreed, the approver shall take responsibility for the invoice being paid within the given time frame. Terms that have been unilaterally included in the invoice by the supplier, e.g. invoicing fee, are not binding for KTH. For an invoice to be paid on time, it is important that all parties involved in the flow process the invoice promptly.

1.2 Responsibilities of the approver

An approver is the person who shall verify that an order is correct. By approving the invoice in the system, the approver verifies that the invoice corresponds with what was agreed/quoted and that KTH has received what was ordered.

The role of approver is the first of four steps in the invoice flow. The approver is responsible for the purchase being done according to KTH's procedures for "purchasing and procurement" and for the invoice corresponding to what was agreed. It is also the responsibility of the approver to ensure that the correct attachments are appended. Contact your immediate supervisor to become an authorised approver.

For more information on purchasing and procurement, see https://intra.kth.se/en/administration/upphandling

1.3 Responsibilities of the financial approver

A financial approver is often the person responsible for the budget and thus the person who can decide that a purchase may be carried out. Approval by a financial approver therefore entails certifying that the purchase has been carried out correctly and that KTH/the project shall pay for the purchase. The authority of the financial approver is governed by the organisational unit, and the Dean of School/University Director delegates authorisation rights within their organisation.

1.4 Order reference

When purchasing/ordering, always specify an invoice reference. At KTH we have the following structure: EXAMPLE KTHXXX. Where EXAMPLE shall be replaced with the username/KTHID of the ordering party within KTH.

KTH primarily receives e-invoices and we are visible via PEPPOL's network. If for some reason the supplier cannot send an e-invoice, more information about billing options are found on our website.

1.5 Invoice approval

When an invoice is approved, this means that the following points are verified:

- The product/service has been delivered in the correct quantity and is satisfactory
- Invoice verification is complete, which means that payment terms, price, amount on the invoice and delivery date are consistent with the order
- The invoice is supplemented with complete attachments that confirm the purchase. For example, if the invoice relates to food and drink, a participant list and taxation of benefits form are to be attached. For more information, see the separate paragraph on attachments. Forms can be found in the form archive
- Regarding consultancy services, a reference number or agreement is to be attached to confirm that the payment is correct.

1.5.1 Possible conflict of interest

As approver, you may not approve an invoice from a counterparty that you in some way have a personal connection or association with. The same applies if an invoice is linked to some relative. If one of these situations arises, it means that you are disqualified and the invoice shall be forwarded to your immediate supervisor.

According to the Administrative Procedure Act (SFS1986:233), a conflict of interest arises, inter alia, if:

- The matter concerns the person themselves/a spouse/parent/child/sibling/other relative - the person themselves or some relative is deputy for the person the matter concerns
- There is otherwise a circumstance which is likely to compromise confidence in impartiality

1.6 Attachments

Certain invoices must be supplemented with supporting documentation in cases where the invoice does not contain sufficient information. It is important that all documentation in Agresso is correct and complete. It is the responsibility of the approver to ensure that the invoice has correct attachments and that all relevant information is included. If some information is missing, a bookkeeper will return the invoice to the approver in EFH for completion.

The following types of invoice require specific supporting documentation as attachments:

- Food and drink
- Travel
- Conference
- Consultancy services
- Eurocard

1.6.1 Food and drink

All invoices that relate to food and drink, regardless of whether it is internal/external representation, a conference or work meal, a participant list must by attached that includes both the purpose and all the participants' names.

KTH's guidelines for entertainment expenses are found here.

If it relates to external representation, it must also include the name of the organisation/ company that the guest represents. The form for representation [1] is found in the form archive. Civic registration numbers only need to be entered if internal participants shall be subject to benefit taxation - it is important that all relevant information is included, i.e. purpose, participant's name, organisational affiliation and date. Remember not to provide sensitive personal data that can be linked to an individual on the participant list, as this may not be stored in the accounting system according to the GDPR.

If the purchase relates to light refreshments or coffee for internal participants and it is an identifiable group, a full participant list does not have to be attached, rather it is enough to write, e.g. "light refreshments at monthly meeting, entire Finance, 20/08/2018" in the comment field.

1.6.1.1 Taxation of benefits

The basic rule according to the Swedish Tax Agency is that free meals that are not representation shall always be subject to benefit taxation. The reason for this is that meals are private living expenses that

[1] A participant list form for entertainment expenses is found here: https://intra.kth.se/administration/blanketter/personal-lon-anstallning

are to be paid by the employees themselves. When KTH pays for meals at work meetings or planning meetings, this entails the taxation of benefits for free food for the employee as well as employer's contribution for KTH. If the employee does not report a meal with a travel expenses claim as supporting documentation, the form Representation/kostförmån[2] must be filled in and attached to the supplier invoice. A copy of the form shall be submitted/sent by the approver according to school-specific procedures for handling in the payroll system.

1.6.2 Travel

A travel invoice shall also be supplemented with a clear purpose. By stating the purpose of the trip, it is clear what the travel relates to and therefore why KTH is to pay for the trip. Examples of purpose can include *study trip, research trip, meeting in EU project, etc.* The purpose is to be entered in the comment field. See more information under the system section.

1.6.3 Conference

Invoices that relate to a conference (both internal and external conferences), a participant list and programme/agenda and purpose are always to be attached.

1.6.4 Consultancy services

With invoices that relate to the purchase of consultancy services, it shall clearly be stated that the invoice corresponds to the agreed price and the scope of the assignment. The meaning of the consultancy assignment shall also be stated. The approver is responsible for the agreement being attached to the invoice, or for reference to the agreement's reference number being entered in the comment field.

1.6.5 Eurocard

For purchases with Eurocard, all receipts are to be attached to the invoice. The receipts shall be numbered so that the items on the invoice can clearly be linked to the respective receipt, scanned and then attach to the invoice. All original receipts shall be saved.

The procedure is as follows for the handling of receipts:

- Tape the original receipts to a blank sheet of A4 paper - use age-resistant tape, do not staple.
- Take copies of the originals and scan these in PDF format.
- Name the file Appendix to "ver. 800XXXXX" and append it as an attachment to the EFH invoice.
- Then submit the original receipts to the bookkeeper at the School's finance department.

If a receipt is missing, the person is to write a clear explanation and sign it, and their immediate supervisor is to approve the supporting documentation before scanning.

[2] A food allowance form is found here: https://intra.kth.se/administration/blanketter/personal-lon-anstallning

2 System information

An invoice is approved in KTH's electronic invoice management system, EFH. EFH works best on your computer in a newer edition[3] browser.

2.1 Requirements

The browser is to be set to allow pop-ups from kth.se pages. The size per attachment can be up to 5 MB. Username is specified with UG\Your_user_name.

If you have forgotten your KTH password, which is the same for e.g. web mail, you can go to https://login.kth.se/changePassword.jsp and change password. If the user does not use their @kth.se e-mail address, a Forward address is to be registered on [the intranet](#).

2.1.1 E-mail

When you as approver have an invoice to process, an e-mail will be sent to your kth.se mail. It is important that you ensure you can read these e-mails.

2.1.2 Login

When you receive an e-mail indicating that you have invoices to process, click on the link in the mail to open the invoice portal. If you are not automatically logged in, you have to enter UG\ before your kth.se username, e.g. UG\BRITTH, and enter a password. If you have a problem logging in, you may need to change your password. See more under requirements.


Hej Carin Kjellersten!

(English version below)

Du har leverantörsfaktura/or att hantera.
OBS. Svara ej på detta meddelande.

Information och manualer finns på projektets hemsida http://intra.kth.se/administration/efh
Om du skall sakattestera och har problem med vad du skall ange för projekt, så vänder du dig i första hand till din ekonom. Ekonomen hjälper dig även med frågor när fakturor ej har betalats.
Vid tekniska frågor kontakta KTH-IT-Support http://intra.kth.se/it .
För övriga frågor och synpunkter kan du skriva till mailto:fakturaservice@kth.se .

Klicka på denna länk för att komma till fakturaportalen. https://agresso.ug.kth.se/ . Ange UG\ före ditt användarnamn vid inloggning.

Hälsningar Fakturaservice

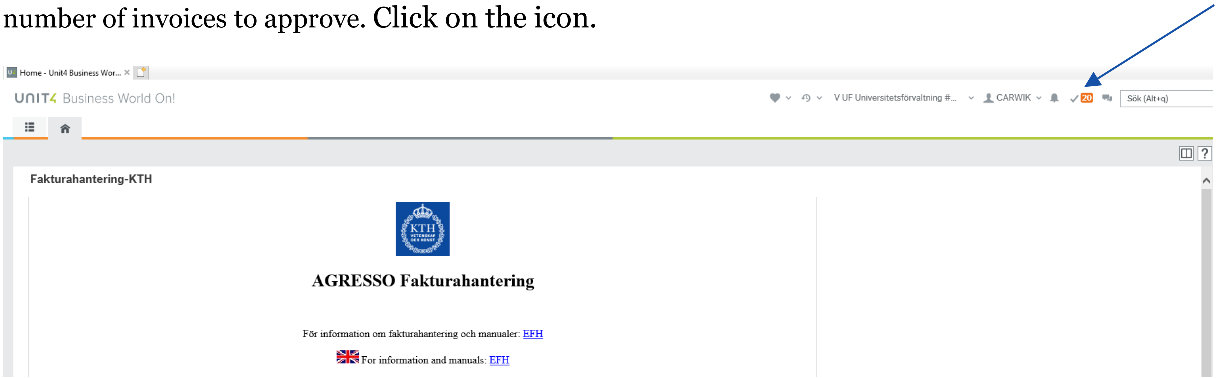
Steg	Leverantörsnr	Leverantörsnamn	Fakturanr	Vernr	Förf datum	Belopp
Sakattestera	99648700	UNIVERSITETS- OCH HÖGSKOLERÅDET	3160280	80164193	2016-06-03 00:00:00	73511

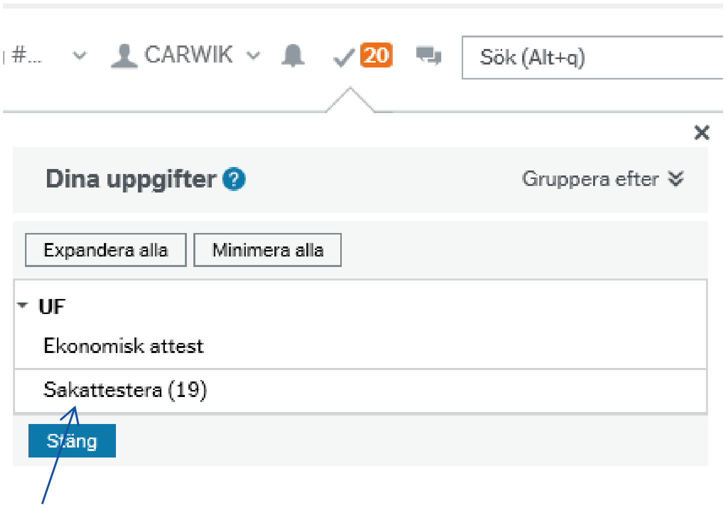
You can also find EFH via kth.se under *Services*, or by searching at https://agresso.ug.kth.se

[3] Firefox or Crome are best for invoice management in our opinion.

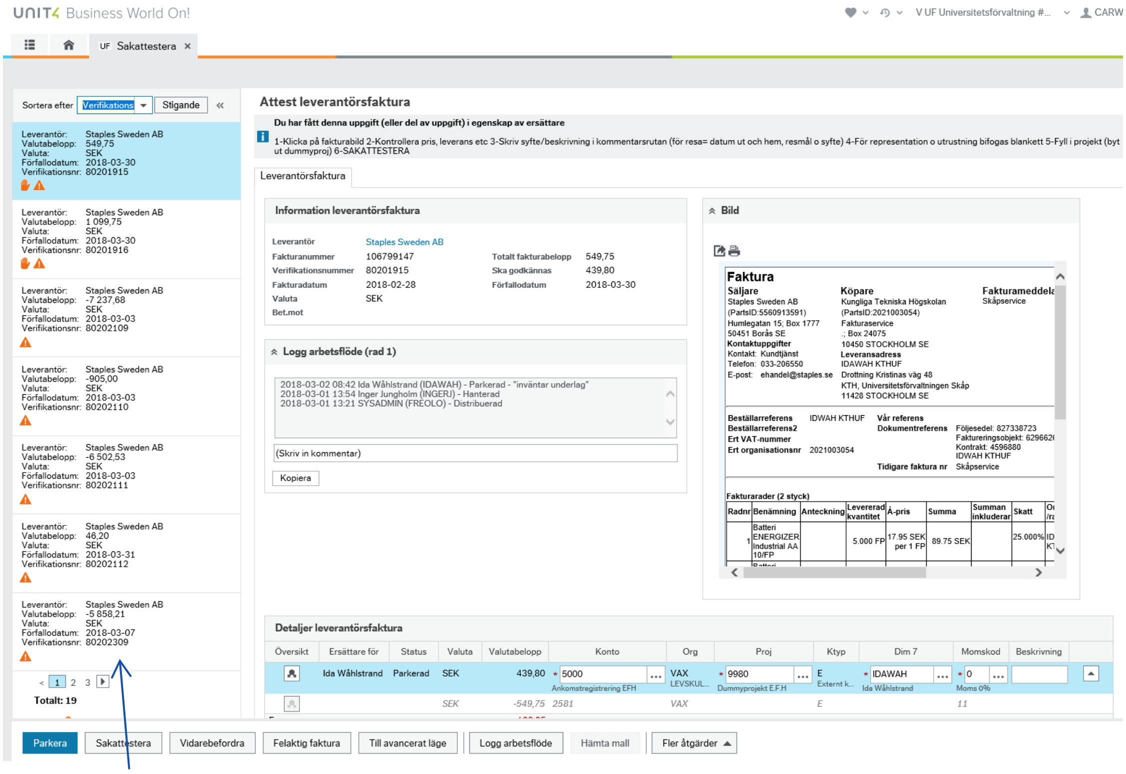
2.2 Approval in the system

When you have tasks to manage in Agresso, the task icon at the top right is lit, and also shows the number of invoices to approve. Click on the icon.

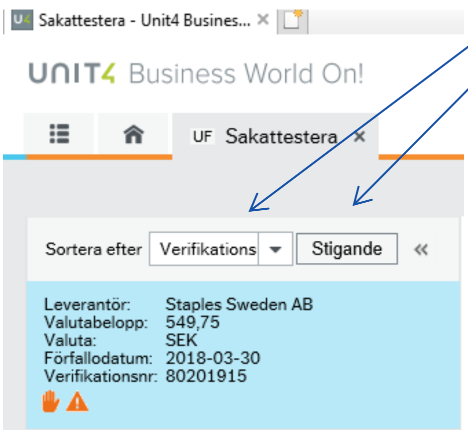




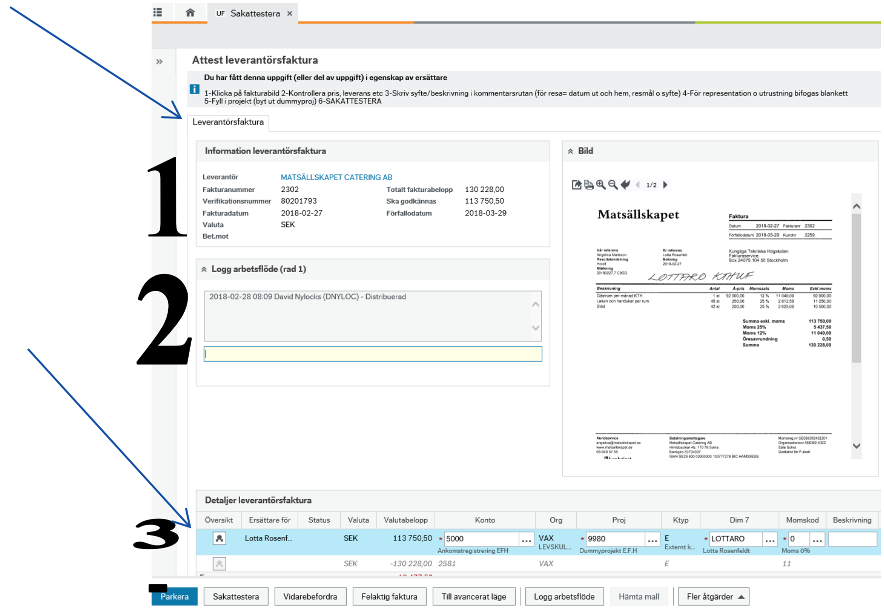
In the task list there is one invoice that requires the attention of the financial approver and 19 that need the approver's approval. To begin the approval process, click on *Approve [Sakattestera]* in the task list, after which the image *Approve supplier's invoice [Attest leverantörsfaktura]* opens.



Here is a list of the invoices that needs to be managed (the same principle applies for invoices processed by the financial approver). At the top of the page is a drop down list for sorting the invoices. Beside this is an arrow, which minimises/maximises the task list. In minimised mode, more space is given for other information and a clearer overview. If you have many invoices, sort them by due date to take the oldest first.



At the top of the page there is also a symbol with an *i*, which gives a short instruction about what you are expected to do in the next step.



The approval view can be divided into three areas; invoice information (1), log/comment field (2) and details for the approver (3). Information on each area is provided below.

1. Information on supplier's invoice

Here you will see general information about the invoice. Supplier, due date, currency, total amount and the amount to approve (net amount), i.e. the total amount minus VAT.

Here you have to check that everything is in line with what was agreed and delivered, but also that the invoice image corresponds to what is presented in the area.

2. Log workflow

Here you can view previous comments and write information for others in the flow. Here, the approver is to specify the purpose and what the purchase refers to, as it is important to clarify *why* KTH is to pay the invoice. If the invoice relates to a travel expense, the destination and date are also to be specified in addition to the purpose. A clear purpose and explanation of what the purchase refers to makes it easier for the bookkeeper to choose a suitable account for posting.

The action in the comment field that is first in chronological order shows who has uploaded the invoice files; this person has nothing to do with the approval flow.

3. Details of supplier's invoice

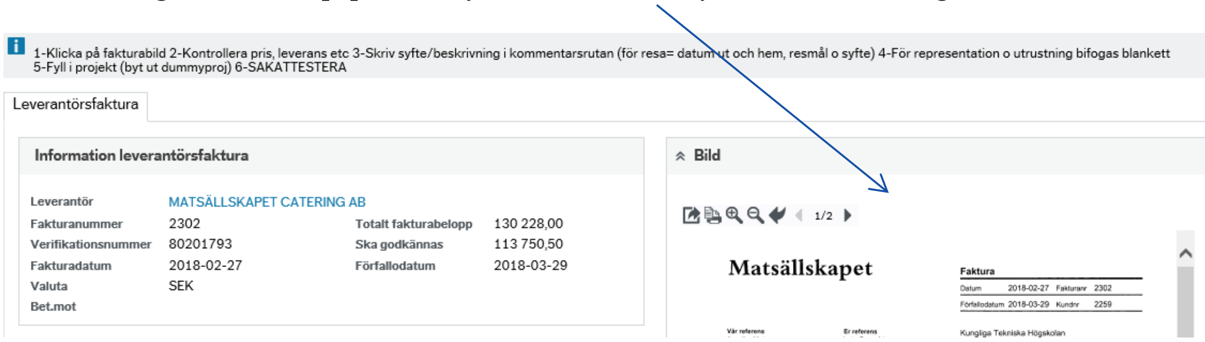
The first symbol in the area shows the invoice's workflow; if you click on this you can see who had the invoice previously. If the invoice has been split across different projects or accounts, there will be several lines; in these cases a workflow is created per line.

As approver you must specify a project, under the field *Proj*. As a financial approver, you must check the invoice and ensure the correct project has been selected.

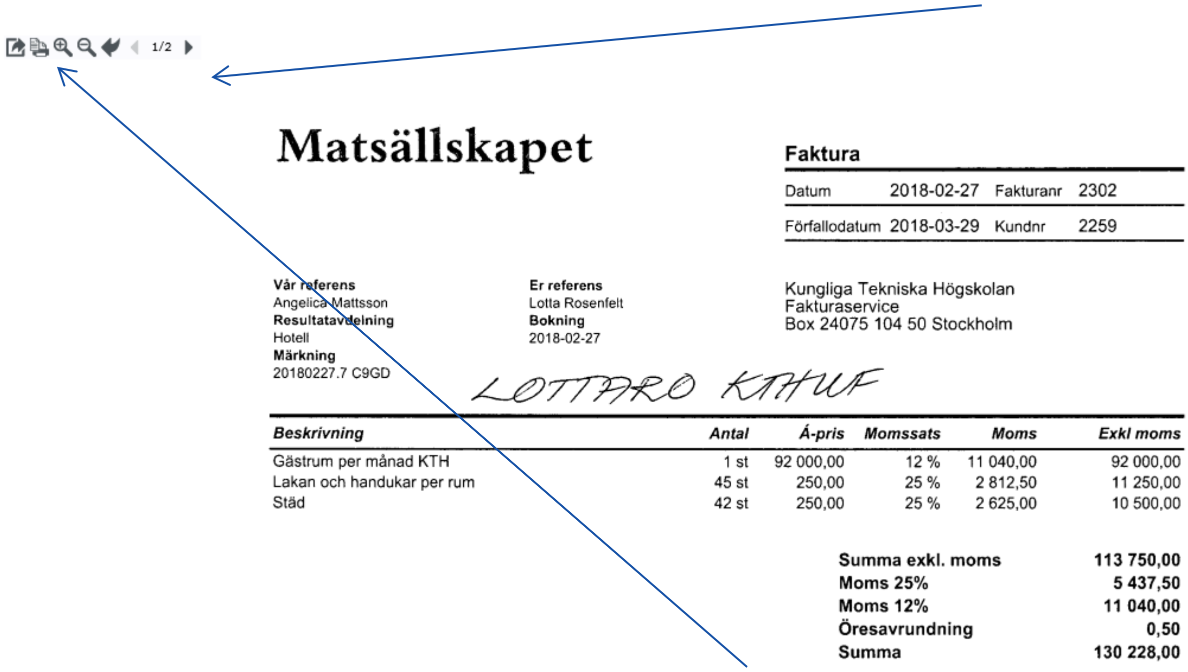
To get more information on the invoice, click on the invoice image. It looks slightly different depending on whether the invoice has been received in paper form or as an e-invoice.

Paper invoice

If an incoming invoice is in paper form, you can click directly on the invoice image to check the invoice.



A new window opens as shown below. For multi-page invoices, you can scroll with the arrows here.



1/2

Matsällskapet

Faktura

Datum	2018-02-27	Fakturanr	2302
Förfallodatum	2018-03-29	Kundnr	2259

Vår referens
Angelica Mattsson
Resultatavdelning
Hotell
Märkning
20180227.7 C9GD

Er referens
Lotta Rosenfelt
Bokning
2018-02-27

Kungliga Tekniska Högskolan
Fakturaservice
Box 24075 104 50 Stockholm

LOTTAPRO KTHUF

Beskrivning	*Antal*	*Á-pris*	*Momssats*	*Moms*	*Exkl moms*
Gästrum per månad KTH	1 st	92 000,00	12 %	11 040,00	92 000,00
Lakan och handukar per rum	45 st	250,00	25 %	2 812,50	11 250,00
Städ	42 st	250,00	25 %	2 625,00	10 500,00

Summa exkl. moms	**113 750,00**
Moms 25%	**5 437,50**
Moms 12%	**11 040,00**
Öresavrundning	**0,50**
Summa	**130 228,00**

If you want to print out all pages of this invoice, select *print preview* and then *print*. All pages including voucher details and coding are then printed. If you do not want to print all details but only the actual invoice image, simply zoom in on the invoice image, right click and *print*. If it is a multi-page invoice, this must be done for each page.

Electronic invoice

KTH receives electronic invoices in html format. Click on the invoice image to bring it up in a new window. If you want to print the invoice with voucher details, click on *printout [utskrift]* directly before you have opened up the image, then click *print*. To only print the invoice, first select *save [spara]* to open up the invoice in another window, then click *print*.

2.2.1 Different action alternatives for an approver

Alternative one – The invoice is paid by one project

Enter the project that will pay the invoice. Use the tab key to navigate in the coding string. Enter the purpose and what the invoice relates to in the comment field. If everything looks right after the checks, click on *approve [sakattestera].*

Alternative two – The invoice is paid by at least two projects

If you want to split the cost between projects, enter one of the projects in the appropriate box and write clearly in the comment field (aside from purpose, what the invoice relates to) which projects the invoice is to be divided between and how much is to be paid by each project. The bookkeeper splits the invoice in the following step.

Alternative three – The invoice is incorrect

There are many different reasons for why an invoice may be incorrect. It may, for example, be that the amount does not match the agreed sum or that the invoice was not meant for you. Depending on the error, there are different approaches.

If the invoice is meant for another school or person, select *incorrect invoice [felaktig faktura]* and write a comment in the field that comes up. The invoice then flows to the School's invoice coordinator/SLIPS who ensures it is sent to the right school/person.

If you are the right recipient but the supplier has done something wrong, e.g. that the amount does not correspond to what was agreed, contact the supplier and ask them to send a credit note and issue a new invoice with the correct amount. Then select *park [parkera]* and write a comment, e.g. "awaiting credit note from supplier". When the credit note arrives, indicate which debit note it relates to in the comment field and approve both the debit and credit notes at the same time. These are joined and no payment is made.

Alternative four – Forward

If you have incorrectly received the invoice as an approver, but you know who is meant to approve it, click on *forward [vidarebefordra].* Select a name from the drop down list of whom you want to forward it to and write a comment. Click on *forward* once more. Note that it is only possible to forward it within your school; if the invoice is to be moved to another school, click on *incorrect invoice [felaktig faktura]* and leave a comment as instructed above.

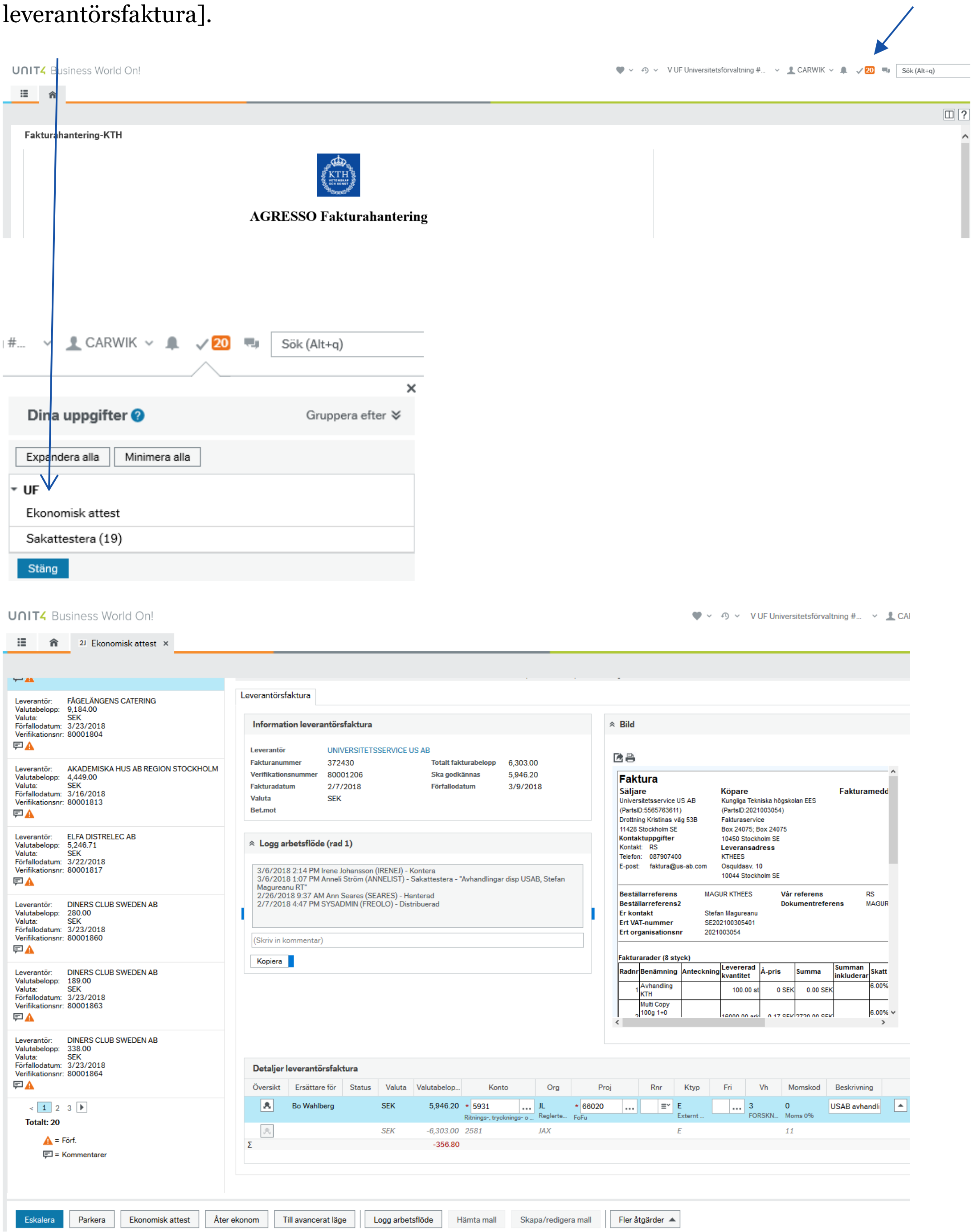
Forwarding means that one more person shall handle the invoice before it can flow to the next stage. If you can verify the invoice/purchase and only want to inform someone, it is better to approve it and inform them outside the system rather than using the forward function.

Alternative five – Park

If you want to wait with the invoice payment for some reason, e.g. await correct delivery or a credit note, select the function *park [parkera].* The invoice then stays on your task list until a new action is selected. A comment must be left, which makes the process easier for both you and the School's invoice coordinator/SLIPS.

2.3 Financial approval in the system

When you have invoices that are pending for financial approval, the same applies as for approval. The task icon at the top right is lit and shows the number of invoices to process. Click on the icon and select financial approval [ekonomisk attest] to open the image Approve supplier's invoice [Attest leverantörsfaktura].

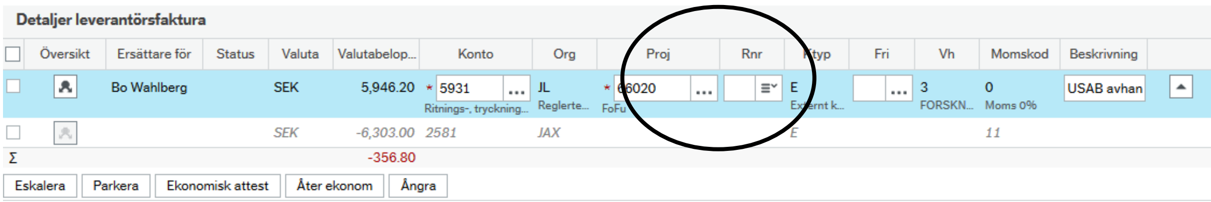


For information on the different parts of the *Approve supplier's invoice* view, see information in Section 2.2 Approval in the system.

As financial approver, you must check the invoice. Check that the amount is correct and that the approver has specified the correct project to pay the invoice. Note that if the invoice relates to travel/representation expenses that you have personally participated in, or a purchase that you will use yourselves, select *Escalate [Eskalera]*. The invoice will then be sent to the person appointed as your supervisor.

2.3.1 Different action alternatives for a financial approver.

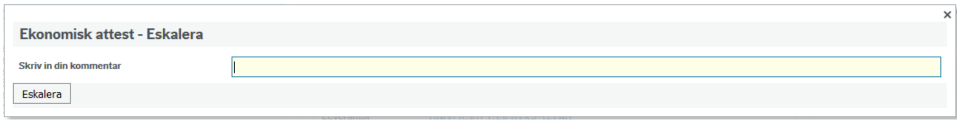
Alternative one - The invoice is correct



If the invoice is accurate and the expense is paid by the specified organisational unit and the project, click on *Financial approval [Ekonomisk attest]*. The invoice is then definitively posted and sent to the bank. There, it remains on payment watch for the specified due date.

Alternative two - Escalate

If the invoice relates to travel/representation expenses that you have personally participated in, or a purchase that you will use yourself (computer/mobile phone): select *Escalate [Eskalera]*.



Leave a comment explaining the escalation and click on *Escalate*. The invoice flows to your predetermined supervisor for financial approval.

Alternative three - The invoice is incorrect

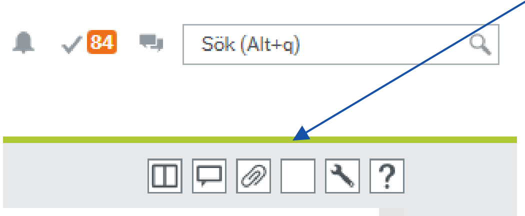
If the invoice has the wrong project or is entirely incorrect, e.g. if it is to be paid by another school at KTH, select *Back to bookkeeper [Åter ekonom]* and write a comment.

Alternative four - Park

If there are ambiguities regarding payment of the invoice, e.g. you are awaiting a final check, you are to park the invoice and investigate the matter further. Select the *Park [Parkera]* button and leave a comment. The invoice then stays on your task list until a new action is performed.

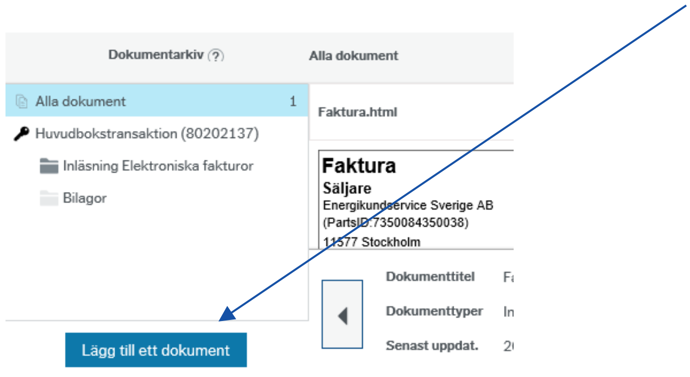
2.4 Append an attachment

You can attach supporting documentation to an invoice both in conjunction with approval or afterwards. Attachments in PDF format are preferable as it is easiest to open these later on in the flow. Click on *paperclip [gemet]* at the top right of the screen.



A new window opens to the left of the invoice.

Select the attachments folder and click on *Add document [Lägg till ett dokument].*

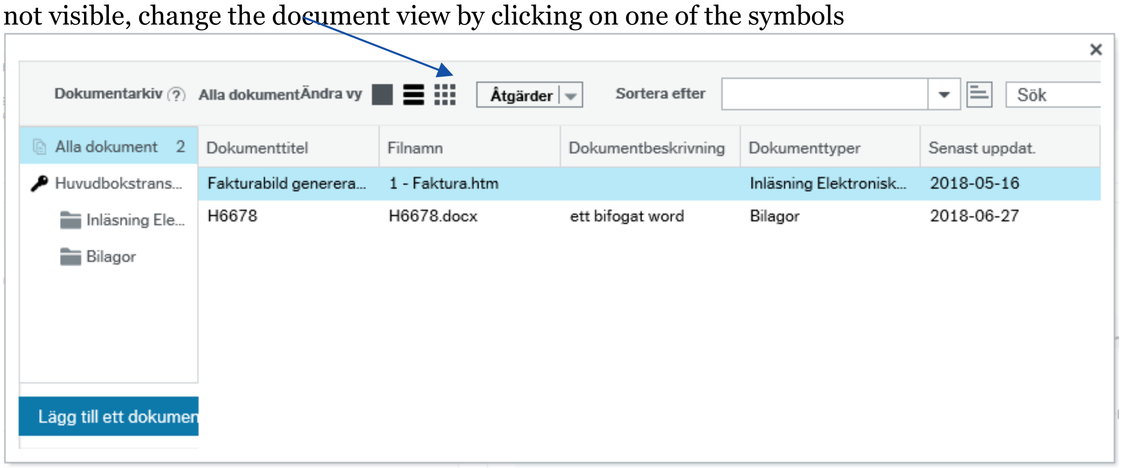


It is important that the correct folder is selected, otherwise the attachment takes over the invoice image. If you forget to select the attachment folder and add over the invoice image, the system will still move the attachment to the attachment folder within 1 hour. Click on *Add existing document [Lägg till befintlig dokument].* Select *Transfer [Överför]* and locate your saved form/documentation that you want to attach. Click on *Save [Spara].*

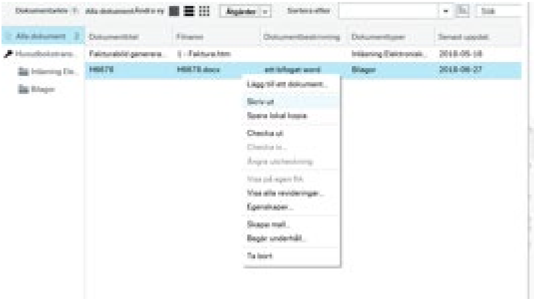
When the invoice has been approved and has continued to the bookkeeper step, the *paperclip [gemet]* is marked to inform that there are attachments to the invoice.

2.5 Open attachment

Click on the marked paperclip. If the attachment is in PDF format, it will open directly on the screen. If the attachment is in some other format, the image will appear as indicated below. If the attachment is not visible, change the document view by clicking on one of the symbols



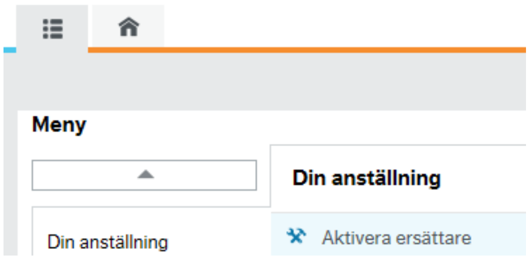
To open the attachment, hover on the attachments line and select print.



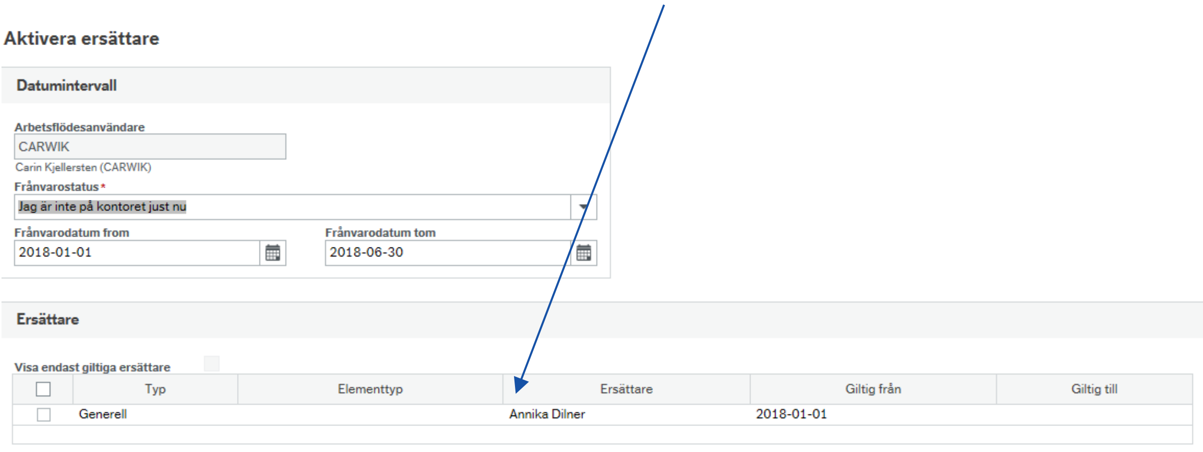
Depending on the web settings, the document will either be saved or opened directly in Word/Excel.

2.6 Activate a replacement

When you are absent for a long period and know that you will not be able to process invoices, you must activate a replacement. The replacement will have the same permissions as you, so it is therefore important to inform the replacement of your powers and any expected incoming invoices. When the replacement is activated, this person will see the same things as you, and both of you will receive e-mails indicating that there are invoices to process. To activate a replacement, go to *Menu [Meny]* and *Your employment [Din anställning]*, and click on *Activate replacement [Aktivera ersättare]*. The following window will open.



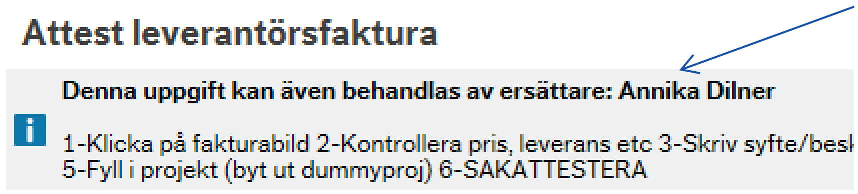
If there is a replacement registered in the system, this is visible here. Otherwise, contact the School's invoice coordinator/SLIPS. In the example below, there is a replacement.



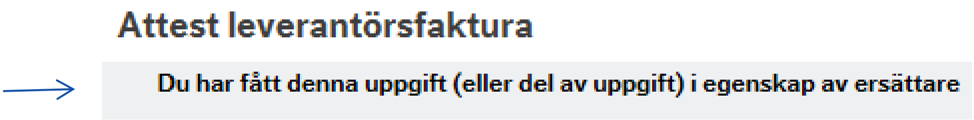
To activate, do the following steps.

1. Fill in the absence dates, from and to
2. Also change the absence status to *I am not in the office at the moment [Jag är inte på kontoret just nu]*
3. Save

When your replacement is activated, the following image will be visible when you are to approve invoices; the information indicates that your replacement also has access to process your invoices.

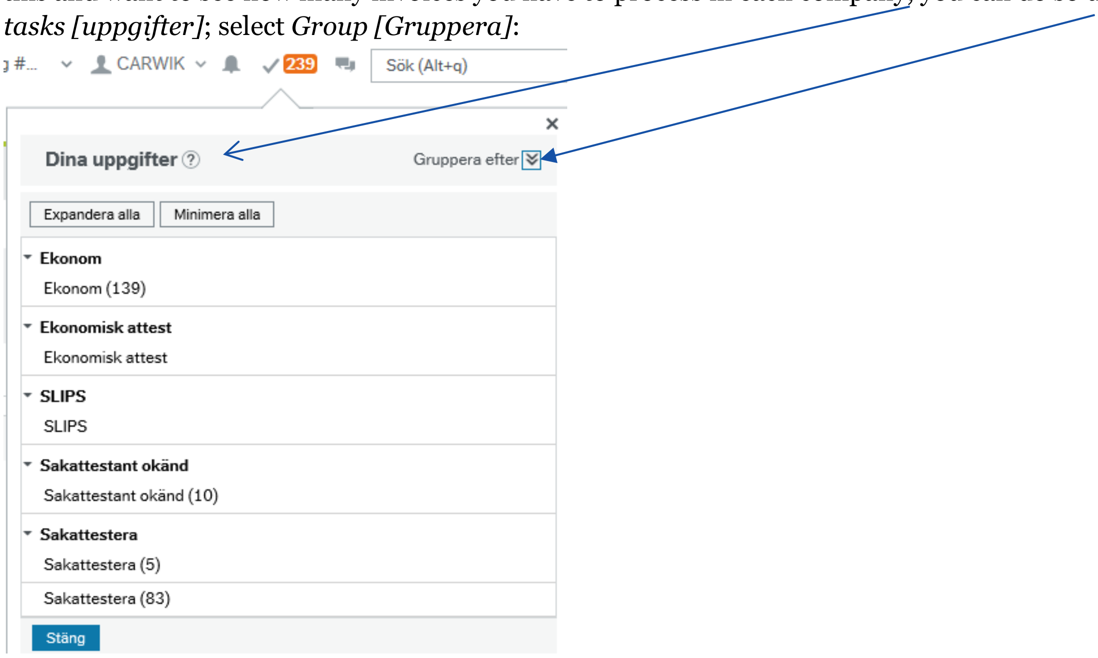


In the same way, you will receive information when you are the replacement for someone else. If you are a replacement for someone else, this is also indicated in the coding line.

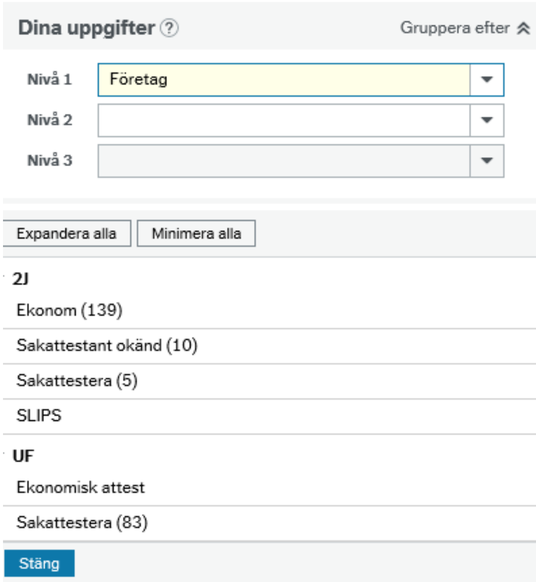


Settings for permissions in several schools

Certain approvers have authority in several schools, and each school is called a company. If you have this and want to see how many invoices you have to process in each company, you can do so under *tasks [uppgifter]*; select *Group [Gruppera]*:

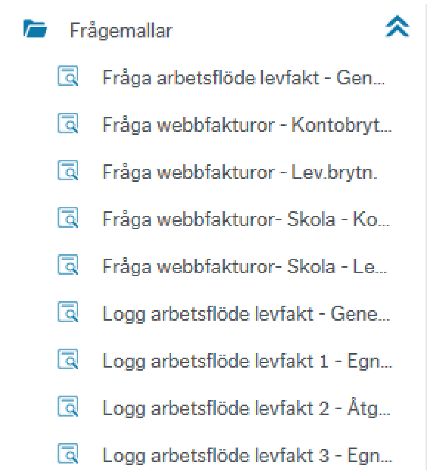


Then select *Company [Företag]* and a folder per process step and school is created



2.7 Find invoice

Select *Menu [Meny]* which you find at the top left of the page, and click on *reports [rapporter]*. Under Globala rapporter/Elektroniska fakturahantering/Frågemallar, you will find a number of questions that will seek out invoices in different ways.

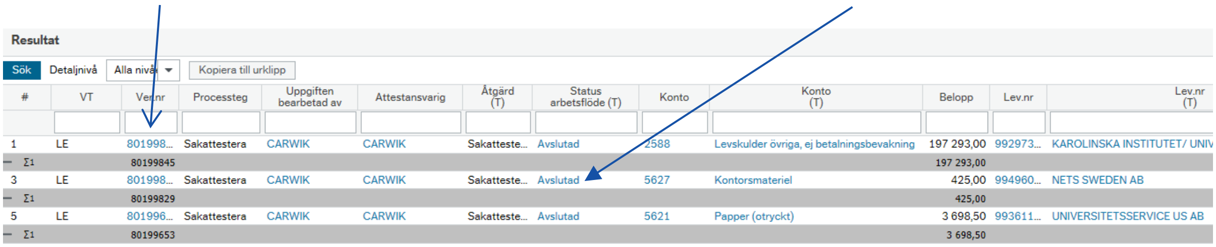


Log workflow supp.inv. 1 – Own and processed

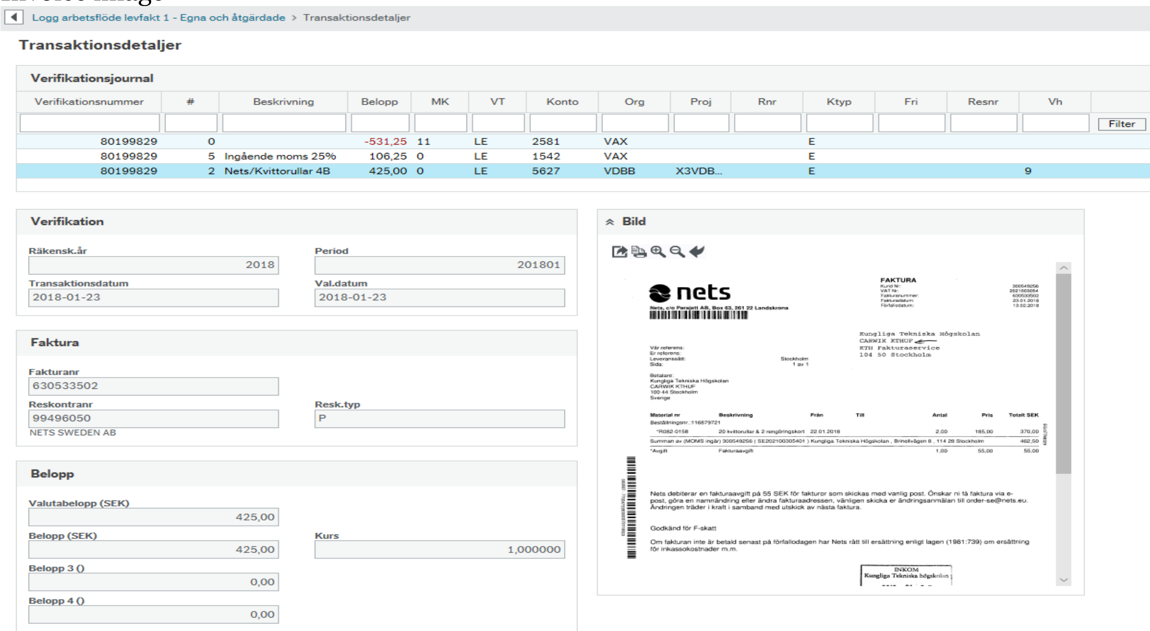
Click on *Log workflow supp.inv. 1 - Own and processed [Logg arbetsflöde levfakt 1- Egna och åtgärdade];* in this screen you can filter on a variety of parameters, such as period or supplier number. Your username is already filled in.

Add filters from *Status workflow, periods or supplier numbers [Status arbetsflöde, perioder eller leverantörsnummer],* click on *Search [Sök]* to start the search. You will then see a list of all the invoices you have processed.

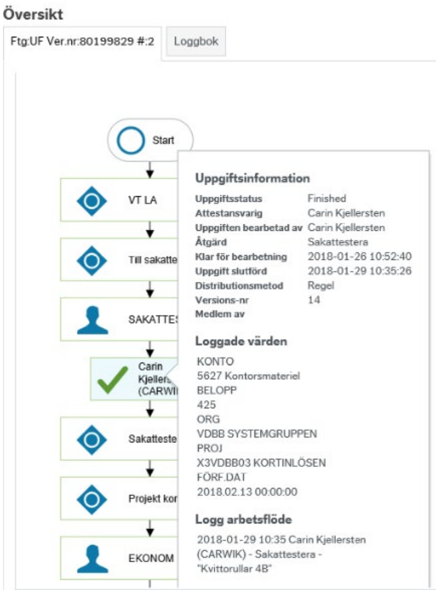
Click on the *Ver. no*. to zoom in on the invoice image and then on completed *[Avslutad]* to check the workflow.



Invoice image

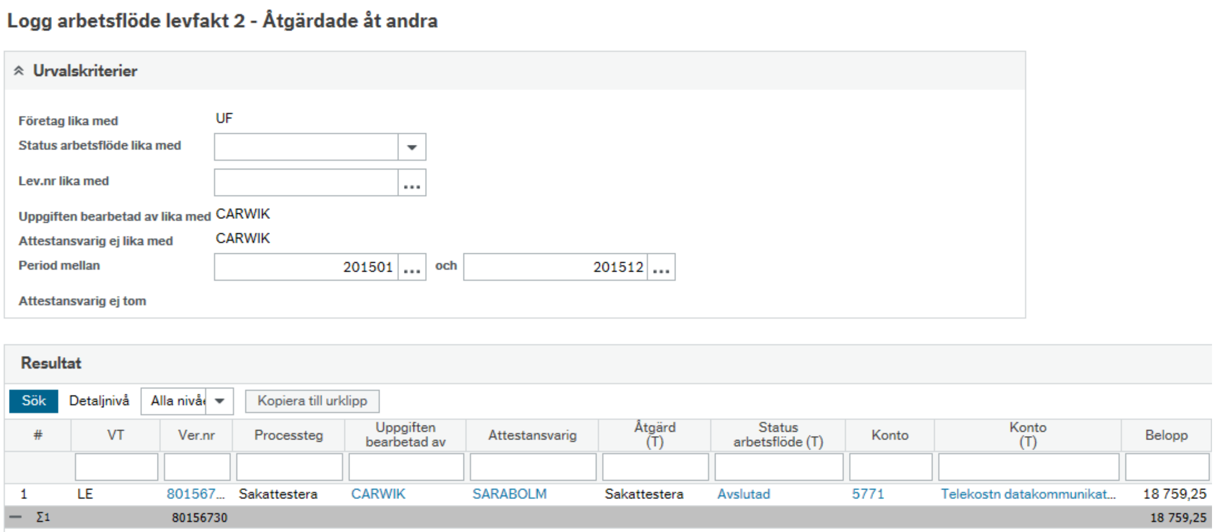


Workflow
Hold the cursor over an event to see detailed information such as time indication, project number, etc.



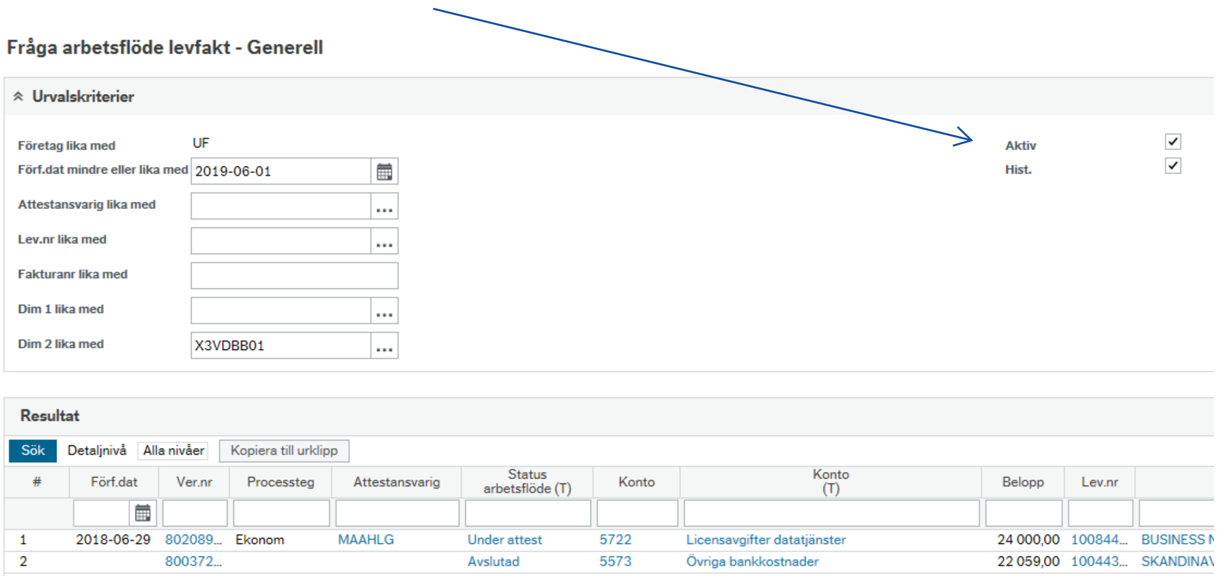
Log workflow supp.inv. 2 – Processed on behalf of others

In the menu, you can find the request template Log workflow supp.inv. 2 – Processed on behalf of others *[Logg arbetsflöde levfakt 2 – Åtgärdade åt andra]*, select filters here and click on browse *[bläddra]* to search. This is where invoices are listed where you have filled in for another approver.



Request workflow supp. inv. – General

The menu also contains the request template Request workflow supp. inv. – General *[Fråga arbetsflöde levfakt – Generell]* where you can search for invoices regardless of whether you have processed them yourself, acted as a replacement, had a replacement or none of the above. As before, you can select filters based on a number of parameters, such as voucher number or project. The report can filter for invoices in the EFH flow and for invoices that have completed the flow, selections are made in Active *[Aktiv]* and History *[Hist.]*

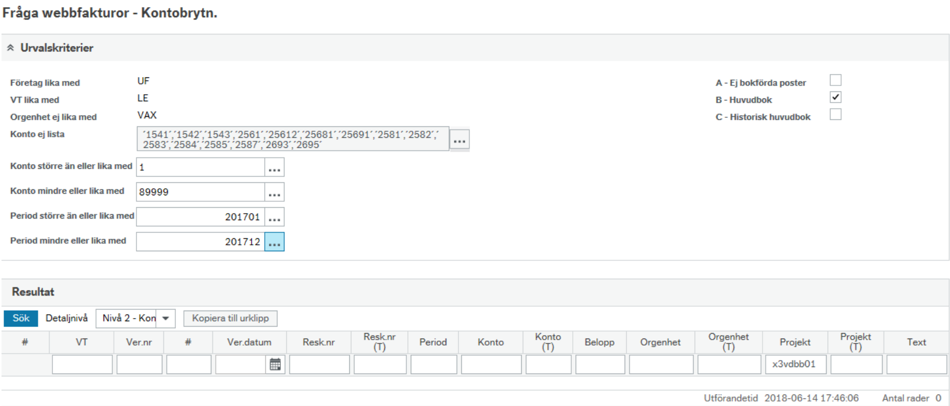


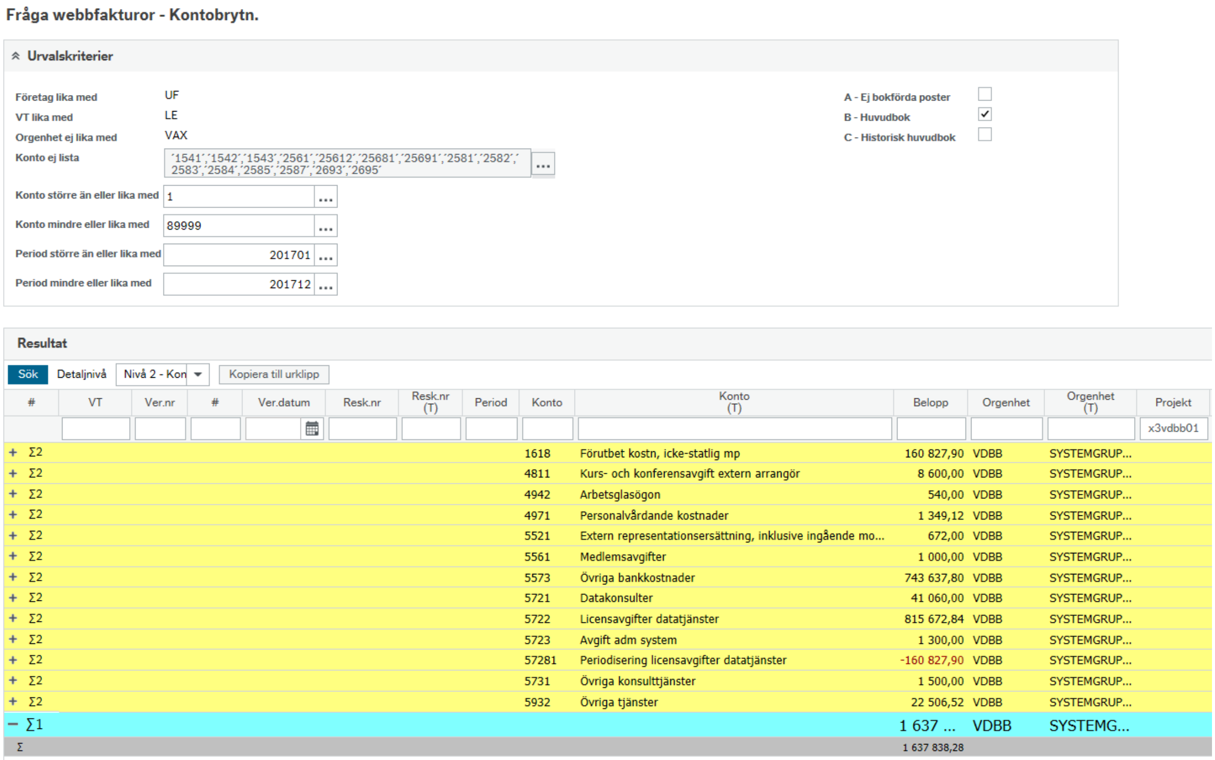
If the invoice is in the workflow, you can see who it is with and at what stage. If the invoice has gone through the entire workflow, it is coded as completed. In order to see the invoice image, click on *Ver.nr.*

Request online invoices – Account breakdown

This request gives you an overview of the invoices paid by an organisational unit or project. Please note that only the costs generated by an invoice are displayed. Other costs or costs that have been redirected from another project will not be shown in the report.

You can select filters based on period, org. unit and/project. The filters search for invoices that have already been recorded, i.e. which have completed the workflow. To include invoices that are still in the work flow, tick box A Non-recorded items *[Ej bokförda poster]*.





The result shows invoice costs per account. If you wish to view the invoice that generated the cost, click on the *plus sign* to expand the list and see the vouchers. Then click on the voucher number to view the invoice.

Resultat

Sök Detaljnivå Nivå 2 - Kon Kopiera till urklipp

#	VT	Ver.nr	#	Ver.datum	Resk.nr	Resk.nr (T)	Period	Konto	Konto (T)	Belopp	Orgenhet	Orgenhet (T)
+ Σ2								1618	Förutbet kostn, icke-statlig mp	160 827,90	VDBB	SYSTEMGRUP...
+ Σ2								4811	Kurs- och konferensavgift extern arrangör	8 600,00	VDBB	SYSTEMGRUP...
+ Σ2								4942	Arbetsglasögon	540,00	VDBB	SYSTEMGRUP...
+ Σ2								4971	Personalvårdande kostnader	1 349,12	VDBB	SYSTEMGRUP...
+ Σ2								5521	Extern representationsersättning, inklusive ingående mo...	672,00	VDBB	SYSTEMGRUP...
+ Σ2								5561	Medlemsavgifter	1 000,00	VDBB	SYSTEMGRUP...
17	LE	801781...	1	2017-01-05	99981155	DANSKE BANK A/S, SVERIGE FIL...	201701	5573	Övriga bankkostnader	925,12	VDBB	SYSTEMGRUP...
18	LE	801781...	1	2017-01-06	10079336	NORDEA BANK AB	201701	5573	Övriga bankkostnader	43 167,00	VDBB	SYSTEMGRUP...
19	LE	801783...	1	2017-01-09	10044335	SKANDINAVISKA ENSKILDA BAN...	201701	5573	Övriga bankkostnader	255 788,00	VDBB	SYSTEMGRUP...
20	LE	801832...	1	2017-04-03	10047391	KTH EUROKONTO SEB	201704	5573	Övriga bankkostnader	3 850,48	VDBB	SYSTEMGRUP...
21	LE	801835...	1	2017-04-06	99981155	DANSKE BANK A/S, SVERIGE FIL...	201704	5573	Övriga bankkostnader	274,72	VDBB	SYSTEMGRUP...
22	LE	801835...	1	2017-04-05	10079336	NORDEA BANK AB	201704	5573	Övriga bankkostnader	39 195,00	VDBB	SYSTEMGRUP...
23	LE	801838...	1	2017-04-07	10044335	SKANDINAVISKA ENSKILDA BAN...	201704	5573	Övriga bankkostnader	90 548,00	VDBB	SYSTEMGRUP...
24	LE	801861...	1	2017-05-29	10047391	KTH EUROKONTO SEB	201706	5573	Övriga bankkostnader	7 840,80	VDBB	SYSTEMGRUP...
25	LE	801887...	1	2017-07-06	99012050	NORDEA BANK AB (PUBL)	201707	5573	Övriga bankkostnader	53 815,00	VDBB	SYSTEMGRUP...
26	LE	801933...	1	2017-10-06	99981155	DANSKE BANK A/S, SVERIGE FIL...	201710	5573	Övriga bankkostnader	2 507,92	VDBB	SYSTEMGRUP...
27	LE	801933...	1	2017-10-06	99981155	DANSKE BANK A/S, SVERIGE FIL...	201710	5573	Övriga bankkostnader	2 246,76	VDBB	SYSTEMGRUP...
28	LE	801935...	1	2017-10-09	99012050	NORDEA BANK AB (PUBL)	201711	5573	Övriga bankkostnader	243 479,00	VDBB	SYSTEMGRUP...
− Σ2								5573	Övriga bankkostnader	743 637,80	VDBB	SYSTEMGRUP...
+ Σ2								5721	Datakonsulter	41 060,00	VDBB	SYSTEMGRUP...
+ Σ2								5722	Licensavgifter datatjänster	815 672,84	VDBB	SYSTEMGRUP...
+ Σ2								5723	Avgift adm system	1 300,00	VDBB	SYSTEMGRUP...
+ Σ2								57281	Periodisering licensavgifter datatjänster	-160 827,90	VDBB	SYSTEMGRUP...
+ Σ2								5731	Övriga konsulttjänster	1 500,00	VDBB	SYSTEMGRUP...
+ Σ2								5932	Övriga tjänster	22 506,52	VDBB	SYSTEMGRUP...
− Σ1										1 637 ...	VDBB	SYSTEMG...

2.8 Contact details

To contact SLIPS/invoice coordinator at the KTH schools, use the email addresses for the following functions:

School of ABE – ekonomi@abe.kth.se

School of CBH – faktura@cbh.kth.se

School of EECS – invoice@eecs.kth.se

School of ITM – ekonomistab@itm.kth.se

School of SCI – akvariet@kth.se

School of VS – fakturaservice@kth.se