

Annex 2						
Supplementary Notes to the Accounts						
INCOME						
1.1	Membership Fees				Budget: EUR 130,000	Actual: EUR 130,820
	Annual Membership Fees were invoiced as follows:					
						Amount
	114	@	EUR 380			43,320
	27	@	EUR 501-1000			21,765
	18	@	EUR 1001-1750			24,195
	10	@	EUR 1751-2500			19,740
	7	@	EUR 2501-3210			21,800
1.2	Entry Fees				Budget: EUR 250,000	Actual: EUR 302,720
	Country	Event				Amount
	Greece	World Amateurs				1960
	Romania	World Schools				20080
	Greece	World Junior U20				20300
	Turkey	World Youth U16				3900
	Turkey	Chess Olympiad				76680
	Greece	World Seniors				8960
	Slovenia	World Youth				164360
	United Arab Emirates	World Cities				6480
1.3	Rating Fees				Budget: EUR 45,000	Actual: EUR 53,602
1.4	Registered Tournaments				Budget: EUR 275,000	Actual: EUR 353,460
1.5	Late Report Charges				Budget: EUR 5,000	Actual: EUR 1,470
1.6	Change of Federation				Budget: EUR 10,000	Actual: EUR 23,500
1.7	Title Applications				Budget: EUR 150,000	Actual: EUR 207,220
1.8	FIDE Share from Prize Funds					
	World Rapid and Blitz				Budget: EUR 0	Actual: EUR 64,400
	Chess Olympiad				Budget: EUR 700,000	Actual: EUR 831,750
	Women's World Championship				Budget: EUR 60,000	Actual: EUR 71,190
	World Chess Championship Match				Budget: EUR 500,000	Actual: EUR 486,254
	Grand Prix				Budget: EUR 0	Actual: EUR 24,000
	Womens' Grand Prix				Budget: EUR 20,000	Actual: EUR 30,000
	Tournament Income				Budget: EUR 0	Actual: EUR 163,969
	Not included in the budget					

1.9	Other Income					
	ARISF				Budget: EUR 4,000	Actual: EUR 4,505
	Interest from Bank				Budget: EUR 0	Actual: EUR 433
	International Olympic Committee				Budget: EUR 15,000	Actual: EUR 15,100
	Royalties / DGT				Budget: EUR 45,000	Actual: EUR 45,604
	Investment income				Budget: EUR 10,000	Actual: EUR 13,955
1.10	Arbiters' Seminars				Budget: EUR 10,000	Actual: EUR 10,360
1.11	Trainers' Seminars				Budget: EUR 0	Actual: EUR 24,600
1.12	Trainers' Licence Fees				Budget: EUR 30,000	Actual: EUR 16,573
1.13	Trainers' academy annual and registration fees				Budget: EUR 0	Actual: EUR 3,500
1.14	WCO Commission				Budget: EUR 0	Actual: EUR 120,250
1.15	Rental of software				Budget: EUR 0	Actual: EUR 6,383
1.16	Event bidding fees				Budget: EUR 0	Actual: EUR 8,000
	World Amateur /World Seniors 2015					
		Singapore		1000		
		Greece		1000		
	World Youth 2015					
		Greece		2000		
		Bulgaria		2000		
		Turkey		2000		
1.17	Chess in Schools Project (Slovenia and Slovakia)				Budget: EUR 0	Actual: EUR 562
EXPENDITURE						
2.1	Athens Office					
	Staff Costs				Budget: EUR 300,000	Actual: EUR 297,827
	Executive Director's salary is 100,000euros					
	Staff Travel				Budget: EUR 25,000	Actual: EUR 8,692
2.2	Postage & Carriage				Budget: EUR 10,000	Actual: EUR 5,539
2.3	Photocopying & Printing				Budget: EUR 6,000	Actual: EUR 7,953
2.4	Office Supplies/Stationery				Budget: EUR 3,000	Actual: EUR 7,252
2.5	Telecommunications				Budget: EUR 10,000	Actual: EUR 14,677
2.6	Secretariat Hospitality				Budget: EUR 5,000	Actual: EUR 9,157

2.7	Repairs, Maintenance & Renewals				Budget: EUR 2,000	Actual: EUR 376
2.8	Rent				Budget: EUR 16,000	Actual: EUR 16,937
2.9	Utilities				Budget: EUR 3,000	Actual: EUR 4,237
2.10	Office Cleaning				Budget: EUR 4,000	Actual: EUR 4,754
2.11	Elista Office					
	Staff and Other Costs				Budget: EUR 150,000	Actual: EUR 143,307
2.12	Moscow Office					
	Staff Costs				Budget: EUR 66,000	Actual: EUR 85,000
	Staff Travel				Budget: EUR 75,000	Actual: EUR 60,774
2.13	Bank Charges				Budget: EUR 10,000	Actual: EUR 14,978
2.14	Electronic boards				Budget: EUR 25,000	Actual: EUR 21,190
	Cost of storage of equipment in Athens and customs costs for the returning boards from Istanbul's Chess Olympiad					
2.15	Insurance				Budget: EUR 45,000	Actual: EUR 44,520
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and commission chairmen.					
2.16	Subscriptions				Budget: EUR 5,000	Actual: EUR 5,387
2.17	Audit & Tax Accountant				Budget: EUR 40,000	Actual: EUR 26,557
	In Greece we are required to have an accountant in addition to an auditor, to verify payment of taxes on salaries and VAT on purchases.					
2.18	Legal Costs				Budget: EUR 120,000	Actual: EUR 150,918
	Agon					3,863
	Atalik case					1,078
	Bulgarian Chess Federation case					112,219
	Chess Lane					96
	DGT					238
	Feller and Hauchard case					3,769
	Karpov case					17,800
	Zaragoza claim					2,736
	General Legal Fees					12,198
	Registration of logo					12,711

	Congress 2010						-68,197
	Amateur Chess Org.						1,343
	Statutes						40,806
	Status in Switzerland						10,257
2.19	Treasurer Expenses /General Secretary					Budget: EUR 15,000	Actual: EUR 24,475
2.20	Travel & Meetings					Budget: EUR 220,000	Actual: EUR 227,680
	Al Ain						34,349
	Elista						25,675
	Istanbul						53,394
	President						114,213
	Deputy President						50
2.21	Entry Fee Refunds to Organising Federation					Budget: EUR 40,000	Actual: EUR 59,640
2.22	Discounts Allowed for Early Payment					Budget: EUR 25,000	Actual: EUR 25,404
2.23	Depreciation					Budget: EUR 5,000	Actual: EUR 11,181
2.24	Medals & Badges					Budget: EUR 5,000	Actual: EUR 9,464
2.25	Commissions						
	Development Commission and Activity Rebate					Budget: EUR 200,000	Actual: EUR 178,087
	Americas						37,500
	Africa						75,794
	Asia						39,030
	Europe						2,223
	Meeting for Development Commission members in Athens						7,865
	Trainers' seminar in Instabul						3,550
	Travel expenses of Development Commission Chairman						3,487
	Development Activity rebate						8,639
	24 Federations received a rebate in 2012.						
	Chess in Schools Commission					Budget: EUR 50,000	Actual: EUR 50,000
	Chess for the Disabled Committee					Budget: EUR 10,000	Actual: EUR 7,783
	Women's Chess Commission					Budget: EUR 35,000	Actual: EUR 27,403
	Ethics Commission					Budget: EUR 15,000	Actual: EUR 15,975
	Medical Commission					Budget: EUR 20,000	Actual: EUR 2,745
	Technical Commission					Budget: EUR 10,000	Actual: EUR 6,171

	Trainers Commission				Budget: EUR 70,000	Actual: EUR 77,450
	Verification Commission				Budget: EUR 15,000	Actual: EUR 4,496
	World Championship and Olympiad Commission				Budget: EUR 0	Actual: EUR 15,152
	Expenses for the members prior to the events					
	Qualification Commission				Budget: EUR 15,000	Actual: EUR 19,701
	Chess Composition / WFCC				Budget: EUR 10,000	Actual: EUR 4,236
	Arbiters Commission				Budget: EUR 35,000	Actual: EUR 23,757
	Events Commission				Budget: EUR 30,000	Actual: EUR 23,023
	Rules and Tournament regulations Commission				Budget: EUR 10,000	Actual: EUR 18,462
	Constitutional				Budget: EUR 15,000	Actual: EUR 14,497
	Swiss Pairings Programs				Budget: EUR 3,000	Actual: EUR 2,197
2.26	Vice Presidents' and Subcommittees travel				Budget: EUR 50,000	Actual: EUR 23,118
2.27	Travel Americas President				Budget: EUR 25,000	Actual: EUR 25,000
	Travel assistance to FIDE meetings					
2.28	Travel Africa President				Budget: EUR 20,000	Actual: EUR 14,127
	Travel assistance to FIDE meetings and within Continent					
2.29	New Federations				Budget: EUR 0	Actual: EUR 3,941
2.30	ARISF Events				Budget: EUR 10,000	Actual: EUR 1,750
2.31	Agon: expenses				Budget: EUR 0	Actual: EUR 14,600
2.32	Continental Championships				Budget: EUR 18,000	Actual: EUR 12,336
2.33	World Chess Championship Match expenses				Budget: EUR 0	Actual: EUR 17,957
2.34	World Mind Games: expenses				Budget: EUR 0	Actual: EUR 321
2.35	Chess Olympiad: expenses				Budget: EUR 0	Actual: EUR 56,152
2.36	Women's Grand Prix: stipends				Budget: EUR 0	Actual: EUR 18,493
2.37	Women's World Chess Championship: expenses				Budget: EUR 0	Actual: EUR 6,238
2.38	World Rapid and Blitz: expenses				Budget: EUR 0	Actual: EUR 370
2.39	World Cities: expenses				Budget: EUR 0	Actual: EUR 7,330

2.40	Grand Prix: expenses				Budget: EUR 0	Actual: EUR 528
2.41	Write Offs				Budget: EUR 0	Actual: EUR 286,087
	Monies owing from Tirana World Womens' Chess Championship 2011					118,000
	Monies owing from Rostov Women's Grand Prix 2011					67,308
	Chess in Schools loans to Slovakia and Slovenia					87,408
	Loss on currency exchange misallocated 2011 expenses of the Moscow office					10,235
	Fees charged in error					3,136
2.42	SportAccord				Budget: EUR 40,000	Actual: EUR 40,714
	Cost of stand, promotional gifts and other expenses re SportAccord Exhibition in Dubai.					
2.43	Chess Lane				Budget: EUR 5,000	Actual: EUR 25,582
	Cost of meetings in Russia, Greece and Italy					
2.44	Internet services				Budget: EUR 10,000	Actual: EUR 9,600
	Support for website					
2.45	FIDE events' and Commissions' websites				Budget: EUR 0	Actual: EUR 9,000
2.46	Special projects				Budget: EUR 35,000	Actual: EUR 36,027
2.47	Social projects				Budget: EUR 0	Actual: EUR 274
2.48	Currency conversion				Budget: EUR 0	Actual: EUR 9,286
	Loss on conversion					
2.49	Securities at market value				Budget: EUR 0	Actual: EUR 1,366
	Securities valuation by UBS at market value at the year end					