

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
	116	@	EUR 380			44 080
	25	@	EUR 501-1000			21 005
	18	@	EUR 1001-1750			24 195
	10	@	EUR 1751-2500			19 740
	7	@	EUR 2501-3320			21 800
1,2	Entry Fees				Budget: EUR 300.000	Actual: EUR 273.270
	Country	Event				Amount
	Turkey	World Teams				2 700
	Greece	World Schools				21 160
	Kazakhstan	Women's Teams				2 700
	Al Ain Chess Club -UAE	World Youth				193 160
	Romania	World Amateurs				4 410
	Turkey	World Junior				20 860
	China	World Youth U16				7 200
	Croatia	World Seniors				15 050
	Al Ain Chess Club -UAE	World Cities (2012)				6 480
1,3	Rating Fees				Budget: EUR 45.000	Actual: EUR 56.226
1,4	Registered Tournaments				Budget: EUR 300.000	Actual: EUR 358.992
1,5	Late Report Charges				Budget: EUR 5.000	Actual: EUR 3.780
1,6	Change of Federation				Budget: EUR 10.000	Actual: EUR 19.500
1,7	Title Applications				Budget: EUR 150.000	Actual: EUR 166.103
1,8	FIDE Share from Prize Funds					
	Candidates Matches				Budget: EUR 84.000	Actual: EUR 102.000
	World Cup				Budget: EUR 300.000	Actual: EUR 325.281
	World Rapid and Blitz				Budget: EUR 0	Actual: EUR 93.812
	Women's World Championship				Budget: EUR 60.000	Actual: EUR 57.500
	World Championship Match				Budget: EUR 500.000	Actual: EUR 480.229
	Grand Prix				Budget: EUR 96.000	Actual: EUR 98.300
	Womens' Grand Prix				Budget: EUR 30.000	Actual: EUR 48.674
	Women's Teams				Budget: EUR 0	Actual: EUR 11.565
	Tournament Income				Budget: EUR 120.000	Actual: EUR 171.152

1,9	Other Income					
	ARISF				Budget: EUR 4.000	Actual: EUR 5.036
	Interest from Bank and Investment income				Budget: EUR 10.000	Actual: EUR 14.581
	International Olympic Committee				Budget: EUR 15.000	Actual: EUR 18.950
	Royalties / DGT				Budget: EUR 45.000	Actual: EUR 43.612
	Clock Testing Fees				Budget: EUR 0	Actual: EUR 3.500
	Arbiters' Seminars fees				Budget: EUR 10.000	Actual: EUR 9.760
	Arbiters' licence fees				Budget: EUR 0	Actual: EUR 275.450
	Arbiters' licence fees had not been agreed when budget was made					
	Trainers' Seminars fees				Budget: EUR 20.000	Actual: EUR 20.700
	Trainers' Licence Fees				Budget: EUR 0	Actual: EUR 6.463
	Trainers Academy Annual and Registration fees				Budget: EUR 0	Actual: EUR 4.300
	IO Seminar fees				Budget: EUR 0	Actual: EUR 4.080
	WCO Commission				Budget: EUR 0	Actual: EUR 140.845
1,10	World Seniors				Budget: EUR 0	Actual: EUR 487
1,11	Event bidding fees				Budget: EUR 0	Actual: EUR 2.000
1,12	Reduces provision for staff indemnities				Budget: EUR 0	Actual: EUR 3.239
	Expense as indicated by Greek labour law					
	EXPENDITURE					
2,1	Athens Office					
	Staff Costs				Budget: EUR 300.000	Actual: EUR 299.069
	Executive Director's salary is 100.000euros					
	Staff Travel				Budget: EUR 30.000	Actual: EUR 22.500
2,2	Postage & Carriage				Budget: EUR 10.000	Actual: EUR 3.738
2,3	Photocopying & Printing				Budget: EUR 6.000	Actual: EUR 6.165
2,4	Office Supplies/Stationery				Budget: EUR 3.000	Actual: EUR 6.962
2,5	Telecommunications				Budget: EUR 10.000	Actual: EUR 13.451
2,6	Secretariat Hospitality				Budget: EUR 10.000	Actual: EUR 15.102
2,7	Repairs, Maintenance & Renewals				Budget: EUR 2.000	Actual: EUR 219
2,8	Rent				Budget: EUR 18.000	Actual: EUR 16.698

2,9	Utilities				Budget: EUR 3.000	Actual: EUR 3.522
2,10	Office Cleaning				Budget: EUR 4.800	Actual: EUR 4.444
2,11	Elista Office					
	Staff and Other Costs				Budget: EUR 150.000	Actual: EUR 161.358
	Cost for filming the Grand Prix not in budget					
2,12	Moscow Office					
	Staff Costs				Budget: EUR 85.000	Actual: EUR 66.000
	Staff Travel				Budget: EUR 50.000	Actual: EUR 68.166
2,13	Bank Charges				Budget: EUR 10.000	Actual: EUR 19.722
2,14	Electronic boards				Budget: EUR 25.000	Actual: EUR 19.485
	Cost of storage of equipment in Athens					
2,15	Insurance				Budget: EUR 45.000	Actual: EUR 41.902
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and core commission members.					
2,16	Subscriptions				Budget: EUR 5.000	Actual: EUR 5.223
2,17	Audit & Tax Accountant				Budget: EUR 40.000	Actual: EUR 27.710
	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 30.000	Actual: EUR 47.004
	Agon					2 552
	Bulgarian Chess Federation					14 418
	Chess Lane					657
	DGT					1 624
	Feller and Hauchard					349
	Rostov					2 446
	Status in Switzerland					1 376
	General legal fees					23 057
	Logo and trademark					524
2,19	Treasurer Expenses / General Secretary				Budget: EUR 20.000	Actual: EUR 15.329
2,20	Travel & Meetings				Budget: EUR 220.000	Actual: EUR 281.767

	Baku					28 746
	Tsakhkadzor					-3 141
	Chennai					6 906
	Tallinn					33 181
	President					211 594
	Deputy President					4 482
2,21	Entry Fee Refunds to Organising Federation				Budget: EUR 20.000	Actual: EUR 54.744
2,22	Discounts Allowed for Early Payment				Budget: EUR 25.000	Actual: EUR 27.335
2,23	Depreciation				Budget: EUR 5.000	Actual: EUR 18.282
	Higher than budgeted due to purchase of cameras and other equipment used in events					
2,24	Medals & Badges				Budget: EUR 5.000	Actual: EUR 6.744
2,25	Commissions					
	Development Commission & CACDEC Activity Rebate				Budget: EUR 260.000	Actual: EUR 198.143
	Americas					56 260
	Africa					69 988
	Asia					44 717
	Europe					0
	Commission Chairman's expenses and meetings					21 367
	Development Activity rebate					5 811
	30 Development Federations received a rebate in 2013.					
	Chess in Schools Commission				Budget: EUR 60.000	Actual: EUR 129.101
	Extra amount expensed through FIDE rather than using Rosneft Oil Company balance which at 31/12/13 was 197.116,03euros					
	Chess for the Disabled Commission				Budget: EUR 10.000	Actual: EUR 10.692
	Women's Chess Commission				Budget: EUR 50.000	Actual: EUR 42.637
	Ethics Commission				Budget: EUR 15.000	Actual: EUR 12.757
	Medical Commission				Budget: EUR 20.000	Actual: EUR 5.962
	Technical Commission				Budget: EUR 10.000	Actual: EUR 8.723
	Trainers Commission				Budget: EUR 72.000	Actual: EUR 87.220
	Some 2014 activities paid in 2013					
	Verification Commission				Budget: EUR 20.000	Actual: EUR 11.482
	World Championship and Olympiad Commission				Budget: EUR 0	Actual: EUR 37.812
	Expenses by the members inspection events					
	Qualification Commission				Budget: EUR 40.000	Actual: EUR 43.227

	Chess Composition / WFCC			Budget: EUR 10.000	Actual: EUR 6.408
	Arbiters Commission			Budget: EUR 35.000	Actual: EUR 26.094
	Events Commission			Budget: EUR 60.000	Actual: EUR 38.512
	Rules and Tournament regulations Commission			Budget: EUR 10.000	Actual: EUR 13.822
	Constitutional Commission			Budget: EUR 20.000	Actual: EUR 7.532
	Swiss Pairings Programs			Budget: EUR 5.000	Actual: EUR 3.326
	Electoral Commission			Budget: EUR 0	Actual: EUR 1.304
	Anti Cheating Commission			Budget: EUR 0	Actual: EUR 4.234
	Chess Journalists Commission			Budget: EUR 0	Actual: EUR 826
2,26	Vice President's travel /Subcommittees			Budget: EUR 40.000	Actual: EUR 29.691
2,27	Travel Americas President			Budget: EUR 30.000	Actual: EUR 30.000
	Travel assistance to FIDE meetings				
2,28	Travel Africa President			Budget: EUR 20.000	Actual: EUR 20.173
	Travel assistance to FIDE meetings and within Continent				
2,29	Social Projects			Budget: EUR 40.000	Actual: EUR 43.318
2,30	Social Action			Budget: EUR 40.000	Actual: EUR 28.571
2,31	CBC meeting			Budget: EUR 10.000	Actual: EUR 25.487
	Annual meeting not budgeted				
2,32	ARISF Events			Budget: EUR 10.000	Actual: EUR 4.050
	Assistance towards Arbiters and Trainers Seminars				
2,33	IOC Ecuador and Peru			Budget: EUR 0	Actual: EUR 20.468
2,34	Continental Championships			Budget: EUR 80.000	Actual: EUR 12.256
2,35	World Championship Match: expenses			Budget: EUR 0	Actual: EUR 29.460
2,36	Women's Grand Prix: expenses			Budget: EUR 0	Actual: EUR 7.632
2,37	Olympiad: expenses			Budget: EUR 0	Actual: EUR 5.000
	Upgrade of three prize funds won at the Khanty Mansiysk 2010 Olympiad after the approval of the WCOC recommendation in the Tsakhadzor PB, January 2013 regarding Feller and Hauchard case.				
2,38	World Team: expenses			Budget: EUR 0	Actual: EUR 1.360
2,39	Women's Team: expenses			Budget: EUR 0	Actual: EUR 516

2,40	World Youth: expenses				Budget: EUR 0	Actual: EUR 16.500
	Expenses for establishing a new operating system to assist organisers in similar events					
2,41	Women's World Chess Championship: expenses				Budget: EUR 0	Actual: EUR 10.575
2,42	World Cup:expenses				Budget: EUR 0	Actual: EUR 6.092
2,43	World Cities:expenses				Budget: EUR 0	Actual: EUR 68
2,44	Write Offs				Budget: EUR 0	Actual: EUR 270.108
	Fees charged in error and Moscow office expenses not covered by sponsor					
2,45	SportAccord				Budget: EUR 30.000	Actual: EUR 41.356
	Cost of stand, promotional gifts and other expenses re SportAccord Exhibition in St. Petersburg					
2,46	Chess Lane				Budget: EUR 5.000	Actual: EUR 19.875
	Cost of meetings					
2,47	FIDE website				Budget: EUR 10.000	Actual: EUR 9.000
2,48	Special Projects				Budget: EUR 50.000	Actual: EUR 32.980
2,49	Internet services				Budget: EUR 0	Actual: EUR 9.600
	Support for website					
2,50	Contingency				Budget: EUR 40.000	Actual: EUR 21.841
	Assistance regarding website and Algorithm film					
2,51	Chess in Schools project				Budget: EUR 0	Actual: EUR 4.000
	Slovakia's and Slovenia's contracts partly reimbursed					
2,52	Agon: expenses				Budget: EUR 0	Actual: EUR 1.438
2,53	Loss on currency conversion				Budget: EUR 0	Actual: EUR 63.223
2,54	Provision for income tax				Budget: EUR 0	Actual: EUR 46.030
	Provision for the 2013 year income tax					
2,55	Securities/Bonds at market value				Budget: EUR 0	Actual: EUR 7.100
	Bonds at market value, unrealised					
2,56	Loss on capital redemption				Budget: EUR 0	Actual: EUR 18.265
	The return of investment after deducting the previous years' unrealised market valuations					
2,57	Increase in provision for 2years arrears				Budget: EUR 0	Actual: EUR 19.592