

Supplementary Notes to the Accounts						
<b>INCOME</b>						
<b>1,1</b>	<b>Membership Fees</b>				<b>Budget: EUR 130.000</b>	<b>Actual: EUR 131.580</b>
Annual Membership Fees were invoiced as follows:						
						<b>Amount</b>
	118	@	EUR 380			44 840
	25	@	EUR 501-1000			21 005
	18	@	EUR 1001-1750			24 195
	10	@	EUR 1751-2500			19 740
	7	@	EUR 2501-3320			21 800
<b>1,2</b>	<b>Entry Fees</b>				<b>Budget: EUR 300.000</b>	<b>Actual: EUR 236.990</b>
	<b>Country</b>	<b>Event</b>				<b>Amount</b>
	Norway	Olympiad				76 410
	Brazil	World Schools				17 720
	South Africa	World Youth				97 440
	Singapore	World Amateurs				4 110
	India	World Junior U20				24 500
	Hungary	World Youth U16				5 400
	Greece	World Seniors				11 410
World Youth far smaller then budgeted						
<b>1,3</b>	<b>Registered Tournaments</b>				<b>Budget: EUR 400.000</b>	<b>Actual: EUR 428.906</b>
<b>1,4</b>	<b>Late Report Charges</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 2.940</b>
<b>1,5</b>	<b>Change of Federation</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 50.540</b>
<b>1,6</b>	<b>Title Applications</b>				<b>Budget: EUR 200.000</b>	<b>Actual: EUR 220.915</b>
<b>1,7</b>	<b>Restoration of ratings</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 25</b>
<b>1,8</b>	<b>FIDE Share from Prize Funds</b>					
	<b>Candidates Matches</b>				<b>Budget: EUR 84.000</b>	<b>Actual: EUR 121.406</b>
	<b>Olympiad</b>				<b>Budget: EUR 800.000</b>	<b>Actual: EUR 692.500</b>
	<b>World Rapid and Blitz</b>				<b>Budget: EUR 55.000</b>	<b>Actual: EUR 58.320</b>
	<b>Women's World Championship</b>				<b>Budget: EUR 60.000</b>	<b>Actual: EUR 0</b>
	Held in 2015					
	<b>Women's World Rapid and Blitz</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 33.712</b>
	<b>World Championship Match</b>				<b>Budget: EUR 500.000</b>	<b>Actual: EUR 251.640</b>
	Prize fund much smaller than budgeted					
	<b>Grand Prix</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 67.315</b>
	Not budgetted					
	<b>Womens' Grand Prix</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 98.548</b>
	Not budgetted					
	<b>Tournament Income</b>				<b>Budget: EUR 160.000</b>	<b>Actual: EUR 176.815</b>
<b>1,9</b>	<b>Other Income</b>					
	<b>ARISF</b>				<b>Budget: EUR 4.500</b>	<b>Actual: EUR 5.328</b>
	<b>Interest from Bank and Investment income</b>				<b>Budget: EUR 10.500</b>	<b>Actual: EUR 5.212</b>
	<b>International Olympic Committee</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 21.000</b>
	<b>Royalties / DGT</b>				<b>Budget: EUR 45.000</b>	<b>Actual: EUR 30.712</b>
	<b>Clock Testing Fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 1.900</b>

	Arbiters' Seminars fees			Budget: EUR 0	Actual: EUR 24.180
	Arbiters' licence fees			Budget: EUR 20.000	Actual: EUR 36.560
	Trainers' Seminars fees			Budget: EUR 0	Actual: EUR 5.600
	Trainers' Licence Fees			Budget: EUR 30.000	Actual: EUR 17.435
	Trainers Academy Annual and Registration fees			Budget: EUR 0	Actual: EUR 8.000
	IO Seminar fees			Budget: EUR 0	Actual: EUR 1.800
	WCO Commission			Budget: EUR 0	Actual: EUR 50.000
1,10	Event bidding fees			Budget: EUR 8.000	Actual: EUR 5.440
1,11	CNC web FIDE online arena			Budget: EUR 6.000	Actual: EUR 0
1,12	Chess in Schools paypal			Budget: EUR 0	Actual: EUR 2.907
1,13	Income tax minus provision			Budget: EUR 0	Actual: EUR 25.010
1,14	Securities/Bonds at market value			Budget: EUR 0	Actual: EUR 26.197
1,15	Rental of software			Budget: EUR 0	Actual: EUR 5.875
<b>EXPENDITURE</b>					
2,1	Athens Office				
	Staff Costs			Budget: EUR 320.000	Actual: EUR 308.813
	Executive Director's salary is 105.000euros				
	Staff Travel			Budget: EUR 30.000	Actual: EUR 14.693
2,2	Postage & Carriage			Budget: EUR 10.000	Actual: EUR 5.070
2,3	Photocopying & Printing			Budget: EUR 10.000	Actual: EUR 12.501
2,4	Office Supplies/Stationery			Budget: EUR 5.000	Actual: EUR 6.276
2,5	Telecommunications			Budget: EUR 10.000	Actual: EUR 18.586
2,6	Secretariat Hospitality			Budget: EUR 10.000	Actual: EUR 13.141
2,7	Repairs, Maintenance & Renewals			Budget: EUR 2.000	Actual: EUR 1.367
2,8	Rent			Budget: EUR 20.000	Actual: EUR 16.378
2,9	Utilities			Budget: EUR 4.000	Actual: EUR 5.444
2,10	Office Cleaning			Budget: EUR 4.800	Actual: EUR 4.800
2,11	Elista Office				
	Staff and Other Costs			Budget: EUR 170.000	Actual: EUR 206.163
	Additional funds sent for travelling expenses and additional work in FIDE events				
2,12	Moscow Office				
	Staff Costs			Budget: EUR 80.000	Actual: EUR 74.838
	Staff Travel			Budget: EUR 50.000	Actual: EUR 75.015
	office expenses			Budget: EUR 0	Actual: EUR 21.186
2,13	Bank Charges			Budget: EUR 15.000	Actual: EUR 35.607
2,14	Electronic boards			Budget: EUR 25.000	Actual: EUR 37.716
	Cost of storage of equipment in Athens , expenses from transferring boards to and from events				

<b>2,15</b>	<b>Insurance</b>				<b>Budget: EUR 45.000</b>	<b>Actual: EUR 44.421</b>
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and core commission members.					
<b>2,16</b>	<b>Subscriptions</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 4.902</b>
<b>2,17</b>	<b>Audit &amp; Tax Accountant</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 28.230</b>
	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.					
<b>2,18</b>	<b>Legal Costs</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 207.949</b>
	Increase mainly due to President election and Congress matter					
<b>2,19</b>	<b>Treasurer Expenses / General Secretary</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 15.741</b>
	Several Secreteriat expenses minimal					
<b>2,20</b>	<b>Travel &amp; Meetings</b>				<b>Budget: EUR 195.000</b>	<b>Actual: EUR 270.944</b>
	Khanty Mansiysk					826
	Sochi					19 749
	Tromso					64 127
	President					184 299
	Deputy President					1 944
<b>2,21</b>	<b>Entry Fee Refunds to Organising Federation</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 47.228</b>
<b>2,22</b>	<b>Discounts Allowed for Early Payment</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 28.039</b>
<b>2,23</b>	<b>Depreciation</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 35.043</b>
	Higher than budgeted due to purchase of equipment and electronic boards and clocks					
<b>2,24</b>	<b>Medals &amp; Badges</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 7.238</b>
<b>2,25</b>	<b>Commissions</b>					
	<b>Development Commission &amp; CACDEC Activity Rebate</b>				<b>Budget: EUR 400.000</b>	<b>Actual: EUR 421.728</b>
	Americas					92 453
	Africa					186 664
	Asia					68 409
	Europe					18 593
	Commission Chairman's expenses and meetings					6 492
	Development Activity rebate					49 116
	94 Development Federations received a rebate in 2014.					
	<b>Chess in Schools Commission</b>				<b>Budget: EUR 108.000</b>	<b>Actual: EUR 108.000</b>
	<b>Chess for the Disabled Commission</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 17.309</b>
	<b>Women's Chess Commission</b>				<b>Budget: EUR 60.000</b>	<b>Actual: EUR 68.519</b>
	<b>Ethics Commission</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 23.055</b>
	<b>Medical Commission</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 7.825</b>
	<b>Technical Commission</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 9.276</b>
	<b>Technical Administration Panel</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 800</b>
	<b>Trainers Commission</b>				<b>Budget: EUR 115.000</b>	<b>Actual: EUR 142.432</b>
	<b>Verification Commission</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 8.483</b>

	<b>World Championship and Olympiad Commission</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 81.941</b>
	<b>Qualification Commission</b>			<b>Budget: EUR 60.000</b>	<b>Actual: EUR 12.196</b>
	<b>Chess Composition / WFCC</b>			<b>Budget: EUR 10.000</b>	<b>Actual: EUR 4.459</b>
	<b>Arbiters Commission</b>			<b>Budget: EUR 50.000</b>	<b>Actual: EUR 42.263</b>
	<b>Events Commission</b>			<b>Budget: EUR 60.000</b>	<b>Actual: EUR 60.959</b>
	<b>Rules and Tournament regulations Commission</b>			<b>Budget: EUR 15.000</b>	<b>Actual: EUR 24.835</b>
	Extra meetings for changes in rules not budgeted for				
	<b>Constitutional Commission</b>			<b>Budget: EUR 20.000</b>	<b>Actual: EUR 7.166</b>
	<b>Swiss Pairings Programs</b>			<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.237</b>
	<b>Electoral Commission</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 29.036</b>
	Not budgeted as unknown				
	<b>Anti Cheating Commission</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 22.523</b>
	Not budgeted				
	<b>Chess Journalists Commission</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 10.035</b>
	Not budgeted				
	<b>Online Commission</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 6.053</b>
	Not budgeted				
<b>2,26</b>	<b>Arbiters workshop</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 54.356</b>
	Not budgeted but agreed to because of previous year high income				
<b>2,27</b>	<b>Veterans</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 23.275</b>
	Joint FIDE/ACF payments				
<b>2,28</b>	<b>Vice President's travel /Subcommittees</b>			<b>Budget: EUR 40.000</b>	<b>Actual: EUR 14.783</b>
<b>2,29</b>	<b>Travel Americas President</b>			<b>Budget: EUR 30.000</b>	<b>Actual: EUR 29.988</b>
	Travel assistance to FIDE meetings				
<b>2,30</b>	<b>Travel Africa President</b>			<b>Budget: EUR 20.000</b>	<b>Actual: EUR 23.091</b>
	Travel assistance to FIDE meetings and within Continent				
<b>2,31</b>	<b>Social Projects</b>			<b>Budget: EUR 40.000</b>	<b>Actual: EUR 41.813</b>
<b>2,32</b>	<b>Social Action</b>			<b>Budget: EUR 50.000</b>	<b>Actual: EUR 32.863</b>
<b>2,33</b>	<b>CBC meeting</b>			<b>Budget: EUR 30.000</b>	<b>Actual: EUR 43.737</b>
<b>2,34</b>	<b>ARISF Events</b>			<b>Budget: EUR 10.000</b>	<b>Actual: EUR 1.750</b>
	Assistance towards Arbiters and Trainers Seminars				
<b>2,35</b>	<b>Continental Championships</b>			<b>Budget: EUR 15.000</b>	<b>Actual: EUR 50.422</b>
<b>2,36</b>	<b>World Rapid and Blitz: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 5.340</b>
<b>2,37</b>	<b>Women's Grand Prix: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 2.401</b>
<b>2,38</b>	<b>Olympiad: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 124.082</b>
<b>2,39</b>	<b>World Youth: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 6.286</b>
<b>2,40</b>	<b>Women's World Rapid and Blitz: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 7.062</b>
<b>2,41</b>	<b>World Junior U20: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 3.468</b>
<b>2,42</b>	<b>World Seniors: expenses</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 1.500</b>
<b>2,43</b>	<b>Write Offs</b>			<b>Budget: EUR 0</b>	<b>Actual: EUR 8.209</b>

2,44	SportAccord				Budget: EUR 10.000	Actual: EUR 3.072
	Expenses regarding SportAccord Exhibition in Belek, Turkey					
2,45	Chess Lane				Budget: EUR 5.000	Actual: EUR 0
2,46	FIDE website				Budget: EUR 20.000	Actual: EUR 36.000
2,47	FIDE software				Budget: EUR 0	Actual: EUR 25.000
2,48	Special Projects				Budget: EUR 30.000	Actual: EUR 7.560
2,49	PR & Marketing				Budget: EUR 0	Actual: EUR 24.187
2,50	Contingency				Budget: EUR 50.000	Actual: EUR 72.884
2,51	Honorarium				Budget: EUR 110.500	Actual: EUR 80.504
2,52	President's Advisors				Budget: EUR 0	Actual: EUR 11.831
2,53	Loss on currency conversion				Budget: EUR 0	Actual: EUR 102.278
2,54	Provision for income tax				Budget: EUR 0	Actual: EUR 9.000
	Provision for the 2014 year tax on capital					
2,55	Increased provision for staff indemnities				Budget: EUR 0	Actual: EUR 4.413
2,56	Peace and Sport				Budget: EUR 0	Actual: EUR 10.000
2,57	Translation				Budget: EUR 0	Actual: EUR 5.000
2,58	Increase in provision for 2years arrears				Budget: EUR 0	Actual: EUR 26.089
2,59	Grand Prix trophies				Budget: EUR 0	Actual: EUR 10.000
2,60	Grand Prix websites				Budget: EUR 0	Actual: EUR 3.000
2,61	90th FIDE Anniversary at Tromso				Budget: EUR 0	Actual: EUR 17.212
	<b>Fees paid to PB members</b>		<b>2014</b>			
			<b>euros</b>			
	Kirsan ILYUMZHINOV		0			
	Georgios MAKROPOULOS		7 500			
	Ignatius LEONG		13 548			
	Lewis NCUBE		3 000			
	Beatriz MARINELLO		2 000			
	Nigel P.B. FREEMAN		0			
	Mr. D.V.SUNDAR		5 000			
	Mohammad Jafar KAMBOUZIA		0			
	Nizar Ali ELHAJ		5 555			
	CHU Bo		0			
	Ali Nihat YAZICI		4 500			
	Israel GELFER		0			
	Ilya LEVITOV		0			
	Boris KUTIN		11 050			
	Khalifa Mohammed AL-HITMI		0			
	Dabilani BUTHALI		0			
	Kurt JUNGWIRTH		0			
	Vanik ZAKARIAN		8 803			
	Silvio DANAILOV		24 000			
	Jorge VEGA		7 092			
	Sheikh Sultan Bin Khalifa Al-Nehyan		0			
	Lakhdar MAZOUZ		9 500			
	Magnus CARLSEN		0			

<b>Hou YIFAN</b>		0				
<b>Zurab AZMAIPARASHVILI</b>		0				
<b>Mario Ramirez BARAJAS</b>		0				
<b>Javier Ochoa de ECHAGUEN</b>		3 000				
<b>Abraham TOLENTINO</b>		0				
<b>Dr. Aguinaldo JAIME</b>		0				
<b>Martha Fierro BAQUERO</b>		1 500				
<b>Dr. Adrian SIEGEL</b>		0				
<b>YANG Junan</b>		0				
<b>Gulkiz TULAY</b>		0				
<b>Herbert BASTIAN</b>		0				
<b>Andrey FILATOV</b>		0				