

Supplementary Notes to the Accounts						
INCOME						
1,1	Membership Fees				Budget: EUR 132.500	Actual: EUR 133.100
	Annual Membership Fees were invoiced as follows:					
						Amount
	122	@	EUR 380			46 360
	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 350.000	Actual: EUR 247.210
	Country	Event				Amount
	Greece	World Youth and Cadets				162 610
	Thailand	World Schools Individual				18 320
	Greece	World Amateurs				2 220
	Russia	World Junior U20				10 990
	Mongolia	World Youth U16 Olympiad				3 300
	Italy	World Seniors				21 070
	Germany	World Senior Team				8 700
	Armenia	World Team				10 000
	China	Women's World Team				10 000
1,3	Registered Tournaments				Budget: EUR 450.000	Actual: EUR 471.548
1,4	Late Report Charges				Budget: EUR 2.500	Actual: EUR 2.240
1,5	Change of Federation				Budget: EUR 30.000	Actual: EUR 31.750
1,6	Title Applications				Budget: EUR 200.000	Actual: EUR 227.975
1,7	Restoration of ratings				Budget: EUR 0	Actual: EUR 450
1,8	FIDE Share from Prize Funds					
	World Cup				Budget: EUR 300.000	Actual: EUR 412.352
	World Rapid and Blitz				Budget: EUR 55.000	Actual: EUR 0
	Income was not received					
	Women's World Championship				Budget: EUR 120.000	Actual: EUR 91.154
	Second scheduled event was moved to 2016					
	Grand Prix				Budget: EUR 48.000	Actual: EUR 57.256
	Womens' Grand Prix				Budget: EUR 30.000	Actual: EUR 16.159
	One event less than expected					
1,9	Other Income					
	ARISF				Budget: EUR 5.000	Actual: EUR 5.581
	Interest from Bank and Investment income				Budget: EUR 2.000	Actual: EUR 5.079
	International Olympic Committee				Budget: EUR 20.000	Actual: EUR 22.325
	Royalties / DGT				Budget: EUR 50.000	Actual: EUR 50.000
	Clock Testing Fees				Budget: EUR 0	Actual: EUR 2.700
	Arbiters' Seminars fees				Budget: EUR 0	Actual: EUR 13.780

	Arbiters' licence fees			Budget: EUR 40.000	Actual: EUR 43.750
	Trainers' Seminars fees			Budget: EUR 0	Actual: EUR 25.800
	Trainers' Licence Fees			Budget: EUR 30.000	Actual: EUR 23.570
	Trainers Academy Annual and Registration fees			Budget: EUR 0	Actual: EUR 13.600
	IO Seminar fees			Budget: EUR 0	Actual: EUR 540
	WCO Commission			Budget: EUR 0	Actual: EUR 85.905
	Income from World Cup and Women's World Championship				
1,10	Event bidding fees			Budget: EUR 5.000	Actual: EUR 7.000
1,11	CNC web FIDE online arena			Budget: EUR 0	Actual: EUR 21.299
	Income from membership for online chess platform				
1,12	Chess in Schools online			Budget: EUR 0	Actual: EUR 402
1,13	Gain on investments			Budget: EUR 0	Actual: EUR 9.258
1,14	Rental of software			Budget: EUR 0	Actual: EUR 3.000
1,15	Reduction in provision for 2year arrears			Budget: EUR 0	Actual: EUR 5.921
	Total Income			EUR 1.870.000	EUR 2.030.703
EXPENDITURE					
2,1	Athens Office				
	Staff Costs			Budget: EUR 335.000	Actual: EUR 338.300
	Staff Travel			Budget: EUR 20.000	Actual: EUR 13.675
2,2	Postage & Carriage			Budget: EUR 7.000	Actual: EUR 3.287
2,3	Photocopying & Printing			Budget: EUR 10.000	Actual: EUR 1.910
2,4	Office Supplies/Stationery			Budget: EUR 5.000	Actual: EUR 5.898
2,5	Telecommunications			Budget: EUR 15.000	Actual: EUR 13.401
2,6	Secretariat Hospitality			Budget: EUR 15.000	Actual: EUR 16.183
2,7	Repairs, Maintenance & Renewals			Budget: EUR 2.000	Actual: EUR 375
2,8	Rent			Budget: EUR 18.000	Actual: EUR 16.660
2,9	Utilities			Budget: EUR 4.000	Actual: EUR 4.701
2,10	Office Cleaning			Budget: EUR 5.500	Actual: EUR 6.500
2,11	Elista Office				
	Staff and Other Costs			Budget: EUR 120.000	Actual: EUR 137.359
	Additional funds sent for travelling expenses and additional work in FIDE events				
2,12	Moscow Office				
	Staff Costs			Budget: EUR 80.000	Actual: EUR 82.132
	Staff Travel and office expenses			Budget: EUR 50.000	Actual: EUR 72.045
2,13	Bank Charges			Budget: EUR 30.000	Actual: EUR 33.980
2,14	Electronic boards			Budget: EUR 15.000	Actual: EUR 38.082
	Cost of storage of equipment in Athens , expenses from transferring boards to and from events. Federations are now charged for renting boards				
2,15	Insurance			Budget: EUR 40.000	Actual: EUR 43.266

	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 6.374
2,17	Audit & Tax Accountant				Budget: EUR 25.000	Actual: EUR 31.255
	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 187.883
	Major costs being CAS case regarding Danailov, Sakotic and Stoisavlevic, the case regarding Ignatius Leong and advice regarding the impact of the President being placed on US sanctions list					
2,19	Treasurer Expenses / General Secretary				Budget: EUR 25.000	Actual: EUR 42.259
	Treasurer's expenses and reimbursement for trips					
2,20	Travel & Meetings					
	PBs and Congress				Budget: EUR 40.000	Actual: EUR 78.263
	Chengdu					21 535
	Athens					24 440
	Abu Dhabi					32 288
	President and Deputy President travel				Budget: EUR 120.000	Actual: EUR 189.035
	President					183 204
	Deputy President					5 832
2,21	Entry Fee Refunds to Organising Federation				Budget: EUR 20.000	Actual: EUR 49.554
	Under budgetted					
2,22	Discounts Allowed for Early Payment				Budget: EUR 30.000	Actual: EUR 37.088
2,23	Depreciation				Budget: EUR 30.000	Actual: EUR 36.363
	More boards and clocks					
2,24	Medals & Badges				Budget: EUR 5.000	Actual: EUR 11.185
	More titles needing badges					
2,25	Commissions				Budget: EUR 90.000	Actual: EUR 100.000
	Honorariums to Chairmen and Commission Members					
	Development Commission & CACDEC Activity Rebate				Budget: EUR 200.000	Actual: EUR 220.975
	Americas					38 300
	Africa					97 754
	Asia					26 487
	Europe					7 751
	Commission Chairman's expenses and meetings					15 058
	Development Activity rebate					35 625
	85 Development Federations received a rebate in 2015.					
	Chess in Schools Commission				Budget: EUR 80.000	Actual: EUR 80.000
	Chess for the Disabled Commission				Budget: EUR 25.000	Actual: EUR 17.685
	Women's Chess Commission				Budget: EUR 50.000	Actual: EUR 49.812
	Ethics Commission				Budget: EUR 30.000	Actual: EUR 9.813
	Medical Commission				Budget: EUR 25.000	Actual: EUR 10.766
	Technical Commission				Budget: EUR 10.000	Actual: EUR 14.546
	Trainers Commission				Budget: EUR 90.000	Actual: EUR 82.536
	Verification Commission				Budget: EUR 20.000	Actual: EUR 20.578

	World Championship and Olympiad Commission				Budget: EUR 0	Actual: EUR 63.763
	Qualification Commission				Budget: EUR 40.000	Actual: EUR 10.181
	Chess Composition / WFCC				Budget: EUR 5.000	Actual: EUR 4.825
	Arbiters Commission				Budget: EUR 50.000	Actual: EUR 51.929
	Events Commission				Budget: EUR 50.000	Actual: EUR 25.714
	Rules and Tournament regulations Commission				Budget: EUR 15.000	Actual: EUR 10.385
	Constitutional Commission				Budget: EUR 10.000	Actual: EUR 4.448
	Systems of Pairings and Programs				Budget: EUR 5.000	Actual: EUR 4.228
	Anti Cheating Commission				Budget: EUR 45.000	Actual: EUR 39.333
	Chess Journalists Commission				Budget: EUR 10.000	Actual: EUR 5.893
	Online Commission				Budget: EUR 0	Actual: EUR 6.081
	Skills Management Committee				Budget: EUR 0	Actual: EUR 5.053
2,26	Itwebia Chess OU				Budget: EUR 0	Actual: EUR 30.052
	Consultant activity for Athens office					
2,27	Veterans				Budget: EUR 25.000	Actual: EUR 25.525
2,28	Vice President's travel /Subcommittees				Budget: EUR 10.000	Actual: EUR 24.655
2,29	Travel Americas President				Budget: EUR 30.000	Actual: EUR 30.400
	Travel assistance to FIDE meetings					
2,30	Travel Africa President				Budget: EUR 20.000	Actual: EUR 20.932
	Travel assistance to FIDE meetings and within Continent					
2,31	Social Projects				Budget: EUR 40.000	Actual: EUR 26.103
2,32	Social Action				Budget: EUR 40.000	Actual: EUR 41.643
2,33	Journalists awards				Budget: EUR 0	Actual: EUR 46.910
	Not budgetted, awards given to Sergey Makarychev and NRK tv channel					
2,34	ARISF Events				Budget: EUR 4.000	Actual: EUR 11.414
	Assistance towards Arbiters and Trainers Seminars, under budgetted					
2,35	Continental Championships				Budget: EUR 40.000	Actual: EUR 36.946
2,36	World Rapid and Blitz: expenses				Budget: EUR 0	Actual: EUR 8.582
2,37	Women's World Chess Championship: expenses				Budget: EUR 0	Actual: EUR 9.150
2,38	World Junior U20: expenses				Budget: EUR 0	Actual: EUR 5.628
2,39	Grand Prix: expenses				Budget: EUR 0	Actual: EUR 2.000
2,40	Peace and Sport				Budget: EUR 10.000	Actual: EUR 0
2,41	South Koreans at Abu Dhabi Congress				Budget: EUR 0	Actual: EUR 24.871
	Invited by the President					
2,42	Chesscast				Budget: EUR 0	Actual: EUR 5.641
	PR and Marketing					

2,43	PR & Marketing				Budget: EUR 0	Actual: EUR 18.450
	FIDE sponsorship to events					
2,44	SportAccord				Budget: EUR 10.000	Actual: EUR 37.371
	Expenses regarding SportAccord Exhibition in Sochi, Russia. Not budgetted to be in Sochi					
2,45	Contingency				Budget: EUR 0	Actual: EUR 7.899
	Algorithm movie sponsorship					
2,46	FIDE website				Budget: EUR 30.000	Actual: EUR 22.700
2,47	FIDE software				Budget: EUR 0	Actual: EUR 38.166
	New accounting package and event registration					
2,48	Agon				Budget: EUR 0	Actual: EUR 638
2,49	President's Advisors				Budget: EUR 50.000	Actual: EUR 46.079
2,50	Loss on currency conversion				Budget: EUR 0	Actual: EUR 63.129
	Mainly due to end of the year currency adjustments					
2,51	Provision for capital tax				Budget: EUR 0	Actual: EUR 7.332
	Previously not liable to Swiss tax					
2,52	Write Offs				Budget: EUR 0	Actual: EUR 5.050
2,53	Loss on capital redemption from previous years				Budget: EUR 0	Actual: EUR 46.854
2,54	Increased provision for staff indemnities				Budget: EUR 0	Actual: EUR 4.807
2,55	Securities/Bonds at market value				Budget: EUR 0	Actual: EUR 329
	Unrealised loss					
2,56	Six Payment Services AG				Budget: EUR 0	Actual: EUR 1.097
	Setup for credit card payments					
	Total Expenditure				EUR 2.260.500	EUR 2.985.910