

Supplementary Notes to the Accounts						
<b>INCOME</b>						
<b>1,1</b>	<b>Membership Fees</b>				<b>Budget: EUR 132.500</b>	<b>Actual: EUR 134.620</b>
	Annual Membership Fees were invoiced as follows:					
						<b>Amount</b>
	126	@	EUR	380		47 880
	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 285.400</b>
	<b>Country</b>			<b>Event</b>		<b>Amount</b>
	Azerbaijan			Olympiad		82 080
	Russia			World Schools		20 000
	Russia			World Youth U14/16/18		37 310
	Greece			World Amateur		2 550
	India			World Junior and Girls U20		14 560
	Slovakia			World Youth U16 Chess Olympiad		5 300
	Czech Republic			World Senior		32 900
	Germany			World Team 50+ and 65+		10 200
	Georgia			World Cadets U8/10/12		80 500
<b>1,3</b>	<b>Registered Tournaments</b>				<b>Budget: EUR 475.000</b>	<b>Actual: EUR 485.937</b>
	179 countries submitted reports					
<b>1,4</b>	<b>Late Report Charges</b>				<b>Budget: EUR 1.500</b>	<b>Actual: EUR 2.170</b>
	17 countries					
<b>1,5</b>	<b>Change of Federation</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 13.750</b>
<b>1,6</b>	<b>Title Applications</b>				<b>Budget: EUR 200.000</b>	<b>Actual: EUR 176.450</b>
				Candidate Master	EUR	9 840
				Women Candidate Master	EUR	6 090
				FIDE Master	EUR	28 260
				Women FIDE Master	EUR	7 795
				International Master	EUR	26 813
				Women International Master	EUR	5 857
				GrandMaster	EUR	15 840
				Women GrandMaster	EUR	4 950
				International Arbiter	EUR	11 000
				FIDE Arbiter	EUR	16 400
				International Organiser	EUR	4 000
				FIDE Trainer	EUR	17 655
				Development Instructor	EUR	2 350
				National Instructor	EUR	4 850
				FIDE Instructor	EUR	14 700
				School Instructor	EUR	50
<b>1,7</b>	<b>Income from FIDE events</b>					
	<b>Candidates Matches</b>				<b>Budget: EUR 80.000</b>	<b>Actual: EUR 95.899</b>
	<b>Olympiad</b>				<b>Budget: EUR 600.000</b>	<b>Actual: EUR 788.356</b>
	<b>World Rapid and Blitz</b>				<b>Budget: EUR 70.000</b>	<b>Actual: EUR 66.418</b>
	<b>Women's World Championship</b>				<b>Budget: EUR 31.000</b>	<b>Actual: EUR 105.900</b>
	<b>World Championship Match</b>				<b>Budget: EUR 300.000</b>	<b>Actual: EUR 195.384</b>
	Lower prize fund than expected					
	<b>Womens' Grand Prix</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 100.799</b>
	More events held than originally budgeted					
	<b>Tournament Income</b>				<b>Budget: EUR 100.000</b>	<b>Actual: EUR 58.559</b>

<b>1,8</b>	<b>Income from Commissions</b>					
	<b>Arbiters' seminars fees</b>				<b>Budget: EUR 35.000</b>	<b>Actual: EUR 5.380</b>
	13 seminars					
	<b>Arbiters' licence fees</b>					<b>Actual: EUR 38.115</b>
				National Arbiter	EUR	21660
				FIDE Arbiter	EUR	11315
				International Arbiter	EUR	5140
	<b>Trainers' seminar Fees</b>				<b>Budget: EUR 50.000</b>	<b>Actual: EUR 12.700</b>
	7 seminars					
	<b>Trainers' licence fees</b>					<b>Actual: EUR 29.220</b>
				FIDE Trainer	EUR	13080
				FIDE Senior Trainer	EUR	5985
				National Instructor	EUR	2100
				FIDE Instructor	EUR	6930
				Development Instructor	EUR	1125
	<b>Trainers Academy Annual and Registration fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 14.800</b>
	Annual fees for 42 Academies of which 11 are new Academies also charged registration fees					
	<b>Organisers Seminar fees</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 1.500</b>
	2 seminars					
	<b>School Instructor Seminar fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 2.000</b>
	1 seminar					
	<b>Chess in Schools online</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 2.353</b>
	<b>Journalist's membership fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 700</b>
	<b>World Championship Olympiad Commission</b>				<b>Budget: EUR 186.000</b>	<b>Actual: EUR 165.000</b>
	Income from Olympiad, Women's World Championship and World Chess Championship Match					
	<b>Event bidding fees</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 13.491</b>
	<b>CNC web FIDE online arena</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 21.853</b>
	Income from membership for online chess platform					
	<b>FIDE flag licence fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 2.030</b>
	Players without federation					
	<b>Clock Testing Fees</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 0</b>
<b>1,9</b>	<b>Other Income</b>					
	<b>ARISF</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.875</b>
	<b>International Olympic Committee</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 22.225</b>
	<b>Interest from Bank and Investment income</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 1.152</b>
	<b>Royalties / DGT</b>				<b>Budget: EUR 50.000</b>	<b>Actual: EUR 50.000</b>
	<b>Gain on investments /currency conversion</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 11.223</b>
	currency conversion, USD /EUR					
	<b>Release of general provision</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 1.635</b>
	Provisions no longer required					
	<b>Total Income</b>				<b>EUR 2.731.000</b>	<b>EUR 2.910.893</b>
	<b>EXPENDITURE</b>					
<b>2,1</b>	<b>Athens Office</b>					
	<b>Staff Costs</b>				<b>Budget: EUR 310.000</b>	<b>Actual: EUR 354.813</b>
	<b>Staff Travel</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 10.581</b>
	<b>Staff Retirement Annuities</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 5.024</b>
<b>2,2</b>	<b>Office Cleaning</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 6.000</b>

2,3	Photocopying & Printing				Budget: EUR 10.000	Actual: EUR 5.194
2,4	Postage & Carriage				Budget: EUR 10.000	Actual: EUR 3.536
2,5	Rent				Budget: EUR 18.000	Actual: EUR 16.466
2,6	Repairs, Maintenance & Renewals				Budget: EUR 2.000	Actual: EUR 801
2,7	Secretariat Hospitality				Budget: EUR 20.000	Actual: EUR 14.091
2,8	Office Supplies/Stationery				Budget: EUR 6.000	Actual: EUR 5.313
2,9	Telecommunications				Budget: EUR 13.000	Actual: EUR 12.818
2,10	Utilities				Budget: EUR 4.000	Actual: EUR 4.070
2,11	Elista Office					
	<b>Staff and Other Costs</b>				Budget: EUR 120.000	Actual: EUR 128.072
	Travelling expenses and additional work in FIDE events are covered under event costs					
2,12	Moscow Office					
	<b>Staff Costs and office expenses</b>				Budget: EUR 85.000	Actual: EUR 74.543
	<b>Staff Travel</b>				Budget: EUR 50.000	Actual: EUR 30.560
2,13	General Expenses					
	<b>Accountancy /Accreditation Software</b>				Budget: EUR 25.000	Actual: EUR 25.368
	<b>Audit &amp; Tax Accountant</b>				Budget: EUR 25.000	Actual: EUR 26.563
	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>Bad debts Write Offs</b>				Budget: EUR 0	Actual: EUR 17.685
	Mainly irrecoverable debt from DGT old contract					
	<b>Bank Charges /Six payment services AG</b>				Budget: EUR 30.000	Actual: EUR 27.585
	Charges from UBS for everyday transactions and annual payment to Six payment services for credit card payments received					
	<b>Consultants</b>				Budget: EUR 30.000	Actual: EUR 29.988
	Itwebia Chess OU					
	<b>Depreciation</b>				Budget: EUR 25.000	Actual: EUR 44.200
	More boards and clocks were purchased hence a bigger charge of depreciation					
	<b>Discounts Allowed for Early Payment</b>				Budget: EUR 30.000	Actual: EUR 30.523
	72 countries received the January invoice discount while 58 countries received the July invoice discount					
	<b>Electronic boards and sets (storage and transportation)</b>				Budget: EUR 15.000	Actual: EUR 38.082
	Cost of storage of equipment in Athens , expenses of transferring boards to and from events.					
	<b>FIDE website</b>				Budget: EUR 6.000	Actual: EUR 9.000
	Payment for half of 2015 and whole of 2016					
	<b>Insurance</b>				Budget: EUR 45.000	Actual: EUR 44.421
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and core commission members.					
	<b>Legal Costs</b>				Budget: EUR 50.000	Actual: EUR 73.533
	Major costs being CAS case regarding Danailov, Sakotic and Stojsavlevic and the case regarding Ignatius Leong					
	<b>Medals &amp; Badges</b>				Budget: EUR 7.500	Actual: EUR 4.725
	<b>Increase in provision for 2years arrears</b>				Budget: EUR 0	Actual: EUR 522
	<b>Entry Fee Refunds to Organising Federation</b>				Budget: EUR 50.000	Actual: EUR 42.804
	<b>Special Projects</b>				Budget: EUR 20.000	Actual: EUR 30.497
	Treasurer consultant's expenses and fee					
	<b>SportAccord</b>				Budget: EUR 5.000	Actual: EUR 2.372

Expenses regarding SportAccord Exhibition in Lausanne, Switzerland						
<b>Subscriptions</b>				<b>Budget: EUR 5.000</b>		<b>Actual: EUR 5.745</b>
<b>Income /Asset tax</b>				<b>Budget: EUR 6.000</b>		<b>Actual: EUR 11.186</b>
2014 tax, 2015 capital tax and provision for 2016 tax in Switzerland						
<b>Veterans' support</b>				<b>Budget: EUR 30.000</b>		<b>Actual: EUR 26.774</b>
<b>Securities /Bonds at market value</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 272</b>
Decrease in value						
<b>Agon</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 200</b>
<b>2,14 Officials' Expenses</b>						
<b>President and Deputy President travel</b>				<b>Budget: EUR 120.000</b>		<b>Actual: EUR 29.945</b>
President						
						29 945
Deputy President						
						0
<b>Treasurer Expenses</b>				<b>Budget: EUR 35.000</b>		<b>Actual: EUR 50.975</b>
Treasurer's expenses and reimbursement for trips						
<b>Presidential advisers</b>				<b>Budget: EUR 36.000</b>		<b>Actual: EUR 38.029</b>
<b>Vice Presidents and Subcommittees</b>				<b>Budget: EUR 20.000</b>		<b>Actual: EUR 22.719</b>
<b>Travel Americas President</b>				<b>Budget: EUR 30.000</b>		<b>Actual: EUR 30.000</b>
Travel allowance						
<b>Travel Africa President</b>				<b>Budget: EUR 20.000</b>		<b>Actual: EUR 5.244</b>
Travel allowance						
<b>2,15 Commissions and Committees</b>						
<b>Development Commission &amp; CACDEC Activity Rebate</b>				<b>Budget: EUR 300.000</b>		<b>Actual: EUR 236.458</b>
Americas						
						48 750
Africa						
						80 500
Asia						
						34 107
Europe						
						0
Commission Chairman's expenses and meetings						
						1 325
Other projects (Trainers' seminar in Baku, Olympiad)						
						22 400
Development Activity rebate						
						49 377
90 Development Federations received a rebate in 2016.						
<b>Chess in Schools Commission</b>				<b>Budget: EUR 80.000</b>		<b>Actual: EUR 37.713</b>
<b>Chess for the Disabled Commission</b>				<b>Budget: EUR 25.000</b>		<b>Actual: EUR 17.598</b>
<b>Women's Chess Commission</b>				<b>Budget: EUR 60.000</b>		<b>Actual: EUR 29.087</b>
<b>Ethics Commission</b>				<b>Budget: EUR 30.000</b>		<b>Actual: EUR 15.190</b>
<b>Medical Commission</b>				<b>Budget: EUR 18.000</b>		<b>Actual: EUR 7.393</b>
<b>Technical Commission</b>				<b>Budget: EUR 10.000</b>		<b>Actual: EUR 7.375</b>
<b>Trainers Commission</b>				<b>Budget: EUR 90.000</b>		<b>Actual: EUR 54.000</b>
<b>Verification Commission</b>				<b>Budget: EUR 20.000</b>		<b>Actual: EUR 11.814</b>
<b>World Championship and Olympiad Commission</b>				<b>Budget: EUR 50.000</b>		<b>Actual: EUR 69.683</b>
Trips for inspection and future events						
<b>Qualification Commission</b>				<b>Budget: EUR 25.000</b>		<b>Actual: EUR 12.280</b>
<b>Chess Compositions</b>				<b>Budget: EUR 5.000</b>		<b>Actual: EUR 4.825</b>

	<b>Arbiters Commission</b>				<b>Budget: EUR 60.000</b>	<b>Actual: EUR 27.354</b>
	<b>Events Commission</b>				<b>Budget: EUR 50.000</b>	<b>Actual: EUR 21.879</b>
	<b>Rules and Tournament regulations Commission</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 9.926</b>
	<b>Constitutional Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 7.396</b>
	<b>Systems of Pairings and Programs</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 4.261</b>
	<b>Anti Cheating Commission</b>				<b>Budget: EUR 35.000</b>	<b>Actual: EUR 10.806</b>
	<b>Chess Journalists Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 4.700</b>
	<b>Online Commission</b>				<b>Budget: EUR 17.000</b>	<b>Actual: EUR 5.655</b>
	<b>Skills Management Committee</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 2.017</b>
	<b>Social Projects</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 17.362</b>
	<b>Social Action</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 20.000</b>
	<b>Central Board Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 0</b>
<b>2,16</b>	<b>Events</b>					
	<b>World Youth: expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 7.642</b>
	Expenses higher than expected					
	<b>Peace and Sport</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 0</b>
	<b>ARISF and IOC Events</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 28.037</b>
	Assistance towards projects for Chess in Schools and Medical Commission					
	<b>Continental Championships</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 24.367</b>
<b>2,17</b>	<b>Meetings</b>					
	<b>PBs and Congress</b>				<b>Budget: EUR 50.000</b>	<b>Actual: EUR 56.965</b>
	Moscow PB					41 633
	Baku					15 332
<b>2,18</b>	<b>Contingency</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 17.000</b>
	Promotional event and CAISSA Cup for Women					
	<b>Total Expenditure</b>				<b>EUR 2.509.500</b>	<b>EUR 2.093.291</b>