

Supplementary Notes to the Accounts						
<b>INCOME</b>						
<b>1,1</b>	<b>Membership Fees</b>				<b>Budget: EUR 135.000</b>	<b>Actual: EUR 135.380</b>
	Annual Membership Fees were invoiced as follows:					
						<b>Amount</b>
	128	@	EUR 380			48 640
	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 240.000</b>	<b>Actual: EUR 188.440</b>
	<b>Country</b>	<b>Event</b>				<b>Amount</b>
	Romania	World Schools				23 000
	Uruguay	World Youth U14/16/18				42 020
	Italy	World Amateur				4 740
	Italy	World Junior and Girls U20				24 920
	India	World Youth U16 Chess Olympiad				3 000
	Italy	World Senior				20 860
	Greece	World Team 50+ and 65+				4 400
	Brazil	World Cadets U8/10/12				45 500
	Russia	World Team Championships				20 000
<b>1,3</b>	<b>Registered Tournaments</b>				<b>Budget: EUR 500.000</b>	<b>Actual: EUR 515.349</b>
	155 countries submitted reports					
<b>1,4</b>	<b>Late Report Charges</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 1.260</b>
	13 countries					
<b>1,5</b>	<b>Change of Federation</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 24.500</b>
<b>1,6</b>	<b>Title Applications</b>				<b>Budget: EUR 220.000</b>	<b>Actual: EUR 247.513</b>
				Candidate Master	EUR	14 570
				Women Candidate Master	EUR	6 950
				FIDE Master	EUR	30 850
				Women FIDE Master	EUR	8 400
				International Master	EUR	29 470
				Women International Master	EUR	7 838
				GrandMaster	EUR	23 760
				Women GrandMaster	EUR	3 630
				International Arbiter	EUR	14 200
				FIDE Arbiter	EUR	16 295
				International Organiser	EUR	2 500
				FIDE Trainer	EUR	29 800
				FIDE Senior Trainer	EUR	3 600
				Development Instructor	EUR	4 500
				National Instructor	EUR	14 850
				FIDE Instructor	EUR	33 500
				School Instructor	EUR	2 800
<b>1,7</b>	<b>Restoration of ratings</b>				<b>Budget: EUR 500</b>	<b>Actual: EUR 0</b>
<b>1,8</b>	<b>Income from FIDE events</b>					
	<b>World Cup</b>				<b>Budget: EUR 280.000</b>	<b>Actual: EUR 429.468</b>
	FIDE share, commercial rights and gain due to currency fluctuations					
	<b>Olympiad</b>				<b>Budget: EUR 50.000</b>	<b>Actual: EUR 0</b>
	Moved to 2018 income by auditors					
	<b>World Rapid and Blitz</b>				<b>Budget: EUR 160.000</b>	<b>Actual: EUR 441.073</b>
	Higher prize fund than expected, FIDE share and gain due to currency fluctuations					
	<b>Women's World Championship</b>				<b>Budget: EUR 80.000</b>	<b>Actual: EUR 78.926</b>
	<b>Grand Prix</b>				<b>Budget: EUR 96.000</b>	<b>Actual: EUR 124.131</b>

	<b>Womens' Grand Prix</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 0</b>
	No events held					
	<b>Tournament Income</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 42.774</b>
<b>1,9</b>	<b>Income from Commissions</b>					
	<b>Arbiters' seminars fees</b>				<b>Budget: EUR 12.500</b>	<b>Actual: EUR 19.303</b>
	39 seminars held by federations and 4 internet seminars					
	<b>Arbiters' licence fees</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 42.990</b>
				National Arbiter	EUR 25 840	
				FIDE Arbiter	EUR 12 670	
				International Arbiter	EUR 4 480	
	<b>Arbiters' manual</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 500</b>
	<b>Trainers' seminar Fees</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 19.600</b>
	12 seminars					
	<b>Trainers' licence fees</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 42.915</b>
				FIDE Trainer	EUR 16 275	
				FIDE Senior Trainer	EUR 10 155	
				National Instructor	EUR 4 275	
				FIDE Instructor	EUR 10 350	
				Development Instructor	EUR 1 860	
	<b>Trainers Academy Annual and Registration fees</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 19.500</b>
	Annual fees for 55 Academies of which 15 are new Academies also charged registration fees					
	<b>Organisers Seminar fees</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 2.220</b>
	3 seminars					
	<b>School Instructor Seminar fees</b>				<b>Budget: EUR 2.000</b>	<b>Actual: EUR 5.558</b>
	8 seminars					
	<b>Chess in Schools online</b>				<b>Budget: EUR 500</b>	<b>Actual: EUR 1.435</b>
	<b>Journalist's membership fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 80</b>
	<b>World Championship Olympiad Commission</b>				<b>Budget: EUR 66.000</b>	<b>Actual: EUR 62.560</b>
	Income from World Cup and Women's World Championship					
	<b>Event bidding fees</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 16.500</b>
	For 2019 events					
	<b>CNC web FIDE online arena</b>				<b>Budget: EUR 25.000</b>	<b>Actual: EUR 22.220</b>
	Income from membership for online chess platform					
	<b>FIDE flag licence fees</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 5.201</b>
	Players without federation					
<b>2.0</b>	<b>Other Income</b>					
	<b>ARISF</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.204</b>
	From 2018 this will be merged with IOC payment					
	<b>International Olympic Committee</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 20.800</b>
	<b>Rental of software/ boards /anti cheating devices</b>				<b>Budget: EUR 11.000</b>	<b>Actual: EUR 2.000</b>
	<b>Interest from Bank and Investment income</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 1.002</b>
	<b>Royalties</b>					
		DGT			<b>Budget: EUR 50.000</b>	<b>Actual: EUR 50.336</b>
		Chess evolution, book sales			<b>Budget: EUR 0</b>	<b>Actual: EUR 2.996</b>
	<b>Sponsorship</b>				<b>Budget: EUR 525.000</b>	<b>Actual: EUR 39.000</b>
	Agon agreed new payment schedule in 2017					
	<b>Special Projects</b>				<b>Budget: EUR 125.000</b>	<b>Actual: EUR 0</b>
	<b>Release of general provision</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 5.007</b>
	Provisions no longer required					
	<b>Total Income</b>				<b>EUR 2.763.500</b>	<b>EUR 2.615.740</b>

<b>EXPENDITURE</b>						
<b>2,1</b>	<b>Athens Office</b>					
	<b>Staff Costs</b>				<b>Budget: EUR 370.000</b>	<b>Actual: EUR 327.931</b>
	<b>Staff Travel</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 8.701</b>
	<b>Staff Retirement Annuities</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 5.311</b>
<b>2,2</b>	<b>Office Cleaning</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 4.200</b>
<b>2,3</b>	<b>Photocopying &amp; Printing</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 8.983</b>
	Higher costs than expected for 2017 Congress					
<b>2,4</b>	<b>Postage &amp; Carriage</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 3.359</b>
<b>2,5</b>	<b>Rent</b>				<b>Budget: EUR 17.000</b>	<b>Actual: EUR 16.423</b>
<b>2,6</b>	<b>Repairs, Maintenance &amp; Renewals</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 2.664</b>
<b>2,7</b>	<b>Secretariat Hospitality</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 10.323</b>
<b>2,8</b>	<b>Office Supplies/Stationery</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 4.897</b>
<b>2,9</b>	<b>Telecommunications</b>				<b>Budget: EUR 13.500</b>	<b>Actual: EUR 15.937</b>
<b>2,10</b>	<b>Utilities</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 3.862</b>
<b>2,11</b>	<b>Elista Office</b>					
	<b>Staff and Other Costs</b>				<b>Budget: EUR 120.000</b>	<b>Actual: EUR 120.001</b>
	Travelling expenses and additional work in FIDE events are covered under event costs					
<b>2,12</b>	<b>Moscow Office</b>					
	<b>Staff Costs and office expenses</b>				<b>Budget: EUR 85.000</b>	<b>Actual: EUR 70.682</b>
	<b>Staff Travel</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 10.537</b>
<b>2,13</b>	<b>General Expenses</b>					
	<b>Accountancy /Accreditation Software</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 9.922</b>
	<b>Audit &amp; Tax Accountant</b>				<b>Budget: EUR 35.000</b>	<b>Actual: EUR 26.756</b>
	In Greece FIDE is required to have a tax accountant in addition to an auditor, to verify payment of taxes on salaries and VAT on purchases.					
	<b>Bad debts Write Offs</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 2.920</b>
	Mainly cancellation of old titles and licences					
	<b>Bank Charges /Six payment services AG /paypal charges</b>				<b>Budget: EUR 36.000</b>	<b>Actual: EUR 27.266</b>
	Charges from UBS and paypal for everyday transactions and annual payment to Six payment services for credit card payments received					
	<b>Consultants</b>				<b>Budget: EUR 65.000</b>	<b>Actual: EUR 54.677</b>
	Itwebia Chess OU and David Jarrett					
	<b>Depreciation</b>				<b>Budget: EUR 35.000</b>	<b>Actual: EUR 46.771</b>
	Extra boards and clocks were purchased hence a bigger charge of depreciation					
	<b>Discounts Allowed for Early Payment</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 33.274</b>
	66 countries received the January invoice discount while 63 countries received the July invoice discount					
	<b>Electronic boards and sets (storage and transportation)</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 17.309</b>
	Cost of storage of equipment in Athens , expenses of transferring boards to and from events.					
	<b>FIDE website</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 6.500</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>Legal Costs</b>				<b>Budget: EUR 100.000</b>	<b>Actual: EUR 209.503</b>
	Major costs being CAS cases involving Braga, FIDE President, Sakotic and Sheker Alafoo plus renewal registration of logo and trademark					
	<b>Medals &amp; Badges</b>				<b>Budget: EUR 7.500</b>	<b>Actual: EUR 3.637</b>

	<b>Increase in provision for 2 year arrears</b>					<b>Budget: EUR 0</b>	<b>Actual: EUR 21.536</b>	
	<b>Entry Fee Refunds to Organising Federation</b>					<b>Budget: EUR 46.000</b>	<b>Actual: EUR 37.688</b>	
	<b>Publicity and Promotion</b>					<b>Budget: EUR 10.000</b>	<b>Actual: EUR 10.000</b>	
	<b>Loss on currency conversion</b>					<b>Budget: EUR 30.000</b>	<b>Actual: EUR 140.395</b>	
	paper loss compensated by extra income for World Cup & Wporld Rapid and Blitz							
	<b>Special Projects</b>					<b>Budget: EUR 25.000</b>	<b>Actual: EUR 6.062</b>	
	Millennials books and 3 website prize funds							
	<b>SportAccord</b>					<b>Budget: EUR 5.000</b>	<b>Actual: EUR 3.073</b>	
	Expenses regarding SportAccord Convention in Lausanne, Switzerland							
	<b>Subscriptions</b>					<b>Budget: EUR 6.000</b>	<b>Actual: EUR 5.740</b>	
	GAISF & IMSA							
	<b>Income /Asset tax</b>					<b>Budget: EUR 7.000</b>	<b>Actual: EUR 64.694</b>	
	2016 capital tax and higher provision for 2017 tax in Switzerland as surplus in 2016 was higher than expected							
	<b>Veterans' support</b>					<b>Budget: EUR 20.000</b>	<b>Actual: EUR 19.976</b>	
	<b>Securities /Bonds at market value</b>					<b>Budget: EUR 0</b>	<b>Actual: EUR 860</b>	
	Decrease in value							
<b>2,14</b>	<b>Officials' Expenses</b>							
	<b>President and Deputy President travel</b>							
	President						<b>Budget: EUR 80.000</b>	<b>Actual: EUR 1.920</b>
	Deputy President						<b>Budget: EUR 10.000</b>	<b>Actual: EUR 100</b>
	<b>Treasurer Expenses</b>					<b>Budget: EUR 45.000</b>	<b>Actual: EUR 38.179</b>	
	Treasurer's expenses and reimbursement for travel							
	<b>Presidential advisers</b>					<b>Budget: EUR 48.000</b>	<b>Actual: EUR 46.000</b>	
	<b>Vice Presidents and Subcommittees</b>					<b>Budget: EUR 15.000</b>	<b>Actual: EUR 4.259</b>	
	<b>CEO Travel</b>					<b>Budget: EUR 10.000</b>	<b>Actual: EUR 25.251</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 18.627</b>	
	Travel allowance							
<b>2,15</b>	<b>Commissions and Committees</b>							
	<b>Development Commission &amp; CACDEC Activity Rebate</b>					<b>Budget: EUR 200.000</b>	<b>Actual: EUR 183.393</b>	
	Americas							39 413
	Africa							64 661
	Asia							34 237
	Europe							0
	Commission travel & meetings							8 416
	Development Activity rebate							36 665
	86 Development Federations received a rebate in 2017.							
	<b>Chess in Schools Commission</b>					<b>Budget: EUR 28.000</b>	<b>Actual: EUR 17.849</b>	
	<b>Chess for the Disabled Commission</b>					<b>Budget: EUR 8.000</b>	<b>Actual: EUR 6.957</b>	
	<b>Women's Chess Commission</b>					<b>Budget: EUR 20.000</b>	<b>Actual: EUR 7.669</b>	
	<b>Ethics Commission</b>					<b>Budget: EUR 20.000</b>	<b>Actual: EUR 19.028</b>	
	<b>Medical Commission</b>					<b>Budget: EUR 16.000</b>	<b>Actual: EUR 8.276</b>	

	<b>Technical Commission</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 7.484</b>
	<b>Trainers Commission</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 23.419</b>
	<b>Verification Commission</b>				<b>Budget: EUR 18.000</b>	<b>Actual: EUR 17.212</b>
	<b>World Championship and Olympiad Commission</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 40.066</b>
	Trips for inspection and future events					
	<b>Qualification Commission</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 5.259</b>
	<b>Chess Compositions</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 3.000</b>
	<b>Arbiters Commission</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 21.617</b>
	<b>Events Commission</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 7.152</b>
	<b>Rules and Tournament regulations Commission</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 5.450</b>
	<b>Constitutional Commission</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 3.119</b>
	<b>Systems of Pairings and Programs</b>				<b>Budget: EUR 3.500</b>	<b>Actual: EUR 1.993</b>
	<b>Anti Cheating Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 10.715</b>
	<b>Chess Journalists Commission</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 4.595</b>
	<b>Online Commission</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 4.239</b>
	<b>Skills Management Committee</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 0</b>
	<b>Social Projects</b>				<b>Budget: EUR 12.000</b>	<b>Actual: EUR 11.944</b>
	<b>Social Action</b>				<b>Budget: EUR 12.000</b>	<b>Actual: EUR 12.305</b>
	<b>Central Board Commission</b>				<b>Budget: EUR 1.000</b>	<b>Actual: EUR 0</b>
2,16	<b>Events</b>					
	<b>World Youth: expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 6.808</b>
	<b>Women's World Chess Champ: expenses</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 0</b>
	<b>World Cup: expenses</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 0</b>
	<b>World Junior U20: expenses</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 0</b>
	<b>World Rapid and Blitz: expenses</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 0</b>
	<b>World Amateur: expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 815</b>
	<b>Grand Prix series: expenses</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 0</b>
	<b>Women's Grand Prix series: expenses</b>				<b>Budget: EUR 6.000</b>	<b>Actual: EUR 0</b>
	<b>ARISF and IOC Events</b>				<b>Budget: EUR 18.000</b>	<b>Actual: EUR 18.730</b>
	Assistance towards projects for Chess in Schools, Anti-Doping, Trainers, Arbiters and Social Action programme					
	<b>Continental Championships</b>				<b>Budget: EUR 40.000</b>	<b>Actual: EUR 40.000</b>
2,17	<b>Meetings</b>					
	<b>PBs and Congress</b>				<b>Budget: EUR 85.000</b>	<b>Actual: EUR 83.222</b>
	Presidential Boards					75 367
	Annual Congress					7 855
2,18	<b>Contingency</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 8.600</b>
	Baku Olympiad travel subsidy not paid in 2016					
	<b>Total Expenditure</b>				<b>EUR 2.213.500</b>	<b>EUR 2.152.042</b>