

Supplementary Notes to the Accounts						
INCOME						
1.1	Membership Fees			Budget: EUR 125.000		Actual: EUR 126.260
Annual Membership Fees were invoiced as follows:						
					Amount	
	104	@	EUR 380		39,520	
	25	@	EUR 501-1000		21,005	
	18	@	EUR 1001-1750		24,195	
	10	@	EUR 1751-2500		19,740	
	7	@	EUR 2501-3210		21,800	
1.2	Entry Fees			Budget: EUR 160.000		Actual: EUR 204.238
	Country	Event			Amount	
	Greece	World Amateur			1,680	
	Czech Rep.	World School Ch.			11,520	
	China	Mind Sports Games			28,350	
	Vietnam	World Youth			75,180	
	Germany	Olympiad			68,580	
	Germany	World Seniors			18,928	
Over budget due to Mind Sports Games entry fees not being budgeted						
1.3	Rating Fees			Budget: EUR 45.000		Actual: EUR 53.273
1.4	Registered Tournaments			Budget: EUR 170.000		Actual: EUR 261.247
Higher fees resulted from changes in regulations that applied from 1.1.2008						
1.5	Late Report Charges			Budget: EUR 12.000		Actual: EUR 15.540
Too many rating reports are still being submitted more than 60 days after the end of the event.						
1.6	Change of Federation			Budget: EUR 15.000		Actual: EUR 8.060
Unpredictable, usually higher in Olympiad year						
1.7	Title Application Fees			Budget: EUR 130.000		Actual: EUR 127.878
				EUR		
	Grandmaster		67 @	330	22,110	
			8	495	3,960	
			9	660	5,940	

	Woman Grandmaster	19	330	6,270
		2	495	990
		1	660	660
	International Master	143	165	23,595
		19	247.5	4,703
		8	330	2,640
	Woman International Master	34	165	5,610
		4	247.5	990
		2	330	660
	FIDE Master	370	70	25,900
	Woman FIDE Master	75	70	5,250
	Candidate Master	58	50	2,900
	Woman Candidate Master	18	50	900
	International Arbiter	20	100	2,000
		12	150	1,800
		7	200	1,400
	FIDE Arbiter	86	50	4,300
		28	75	2,100
		10	100	1,000
	International Organiser	15	100	1,500
		2	150	300
		2	200	400
1.8	FIDE Share from Prize Funds			
	World Blitz		Budget: EUR 0	Actual: EUR 45.710
	Not included in budget			
	Olympiad		Budget: EUR 240.000	Actual: EUR 361.627
	Includes payment by succesfull bidder and operation of electronic boards. The latter had not been budgeted as Dresden decided that FIDE should operate the electronic boards after the preparation of the budget			
	Womens' World Championship		Budget: EUR 80.000	Actual: EUR 57.455
	Received in USD. Exchange rate moved against USD after budget			
	World Champ Match		Budget: EUR 230.000	Actual: EUR 200.000
	Received in USD. Exchange rate moved against USD after budget			
	Grand Prix series		Budget: EUR 0	Actual: EUR 127.200
	Not included in budget			

1.9	Other Income						
	ARISF				Budget: EUR 4.000		Actual: EUR 3.665
	Clock testing fees				Budget: EUR 0		Actual: EUR 2.500
	Testing DGT and Garde clock.						
	Interest from Bank				Budget: EUR 3.000		Actual: EUR 23.901
	Higher than budget due to prize funds kept on term deposit until payment						
	International Olympic Committee				Budget: EUR 15.000		Actual: EUR 13.340
	Legal fees returned re Amazzal case				Budget: EUR 15.000		Actual: EUR 11.108
	Royalties / DGT				Budget: EUR 35.000		Actual: EUR 44.154
	Includes some earlier year payments which had been previously disputed						
	Trainers Fees				Budget: EUR 0		Actual: EUR 2.639
	World Championship Committee				Budget: EUR 0		Actual: EUR 64.354
	Payments by organisers of the Womens' World Chess Championship and the Challengers' Match to cover travel, accommodation etc for the Committee prior to the event. Also to cover ongoing expenditure to secure new sponsors/organisers. The expenses are shown separately.						
	Option fees				Budget: EUR 0		Actual: EUR 628
	Re-Credit Provisions -General				Budget: EUR 0		Actual: EUR 11.500
	DGT Royalties received, previously a provision had been made.						
	Re-Credit Provisions -Federations				Budget: EUR 0		Actual: EUR 23.964
	Revision of provision for Federations 2 year arrears						
	Gain on Safe Custody Investments				Budget: EUR 0		Actual: EUR 7.142
	Surplus on investments over cost						
	World Cup: contribution towards expenses				Budget: EUR 0		Actual: EUR 907
	Womens' WCC: contribution towards expenses				Budget: EUR 0		Actual: EUR 20.753
	Gain on currency conversion				Budget: EUR 0		Actual: EUR 29.623

	Reflects rise in value of USD during year					
EXPENDITURE						
2.1	Athens Office					
	Staff Costs			Budget: EUR 240.000	Actual: EUR 242.755	
	staff gross salaries					
	G Mastrokoukos			36,400		
	E Sperdokli			23,800		
	P Tsedenova			42,574		
	D Jarrett			63,000		
	K Klokas			8,436		
	E Perissiou			18,900		
	Social and other costs			49,645		
	Staff Travel			Budget: EUR 30.000	Actual: EUR 11.526	
	D. Jarrett		11,001			
	Other		525			
2.2	Provision for staff costs on redundancy			Budget: EUR 0	Actual: EUR 7.620	
2.3	Postage & Carriage			Budget: EUR 5.000	Actual: EUR 5.890	
2.4	Photocopying & Printing			Budget: EUR 4.000	Actual: EUR 3.102	
2.5	Office Supplies/Stationery			Budget: EUR 4.000	Actual: EUR 5.053	
2.6	Telecommunications			Budget: EUR 10.000	Actual: EUR 6.435	
2.7	Secretariat Hospitality			Budget: EUR 10.000	Actual: EUR 8.869	
2.8	Repairs, Maintenance & Renewals			Budget: EUR 3.000	Actual: EUR 20.962	
	Refurbishment of Athens office					
2.9	Rent			Budget: EUR 16.000	Actual: EUR 16.411	
2.10	Utilities			Budget: EUR 3.000	Actual: EUR 2.554	
2.11	Office Cleaning			Budget: EUR 4.000	Actual: EUR 3.570	
	Elista Office					
2.12	Staff and Other Costs			Budget: EUR 95.000	Actual: EUR 68.680	
	Costs are below budget due to currency variations and staff changes.					

2.13	Lausanne Office						
	Staff Costs				Budget: EUR 20.000	Actual: EUR 19.337	
	Other Costs				Budget: EUR 10.000	Actual: EUR 2.940	
	The Lausanne office opened in mid 2007 . There is an agreement with Global Chess whereby Global Chess will pay the rent and 50% of the salary of the staff member. FIDE is responsible for all other costs.						
2.14	Moscow Office (B. Balgabaev)						
	Staff Costs				Budget: EUR 40.000	Actual: EUR 42.088	
	Staff Travel				Budget: EUR 10.000	Actual: EUR 17.182	
	Mr Balgabaev's salary and travel were previously included in the Athens' figures.						
2.15	Bank Charges				Budget: EUR 4.000	Actual: EUR 6.116	
2.16	Electronic boards				Budget: EUR 17.000	Actual: EUR 13.433	
	Cost of storage of equipment in Athens						
2.17	Insurance				Budget: EUR 50.000	Actual: EUR 53.283	
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and commission chairmen.						
2.18	Subscriptions				Budget: EUR 8.000	Actual: EUR 7.450	
2.19	Audit & Tax Accountant				Budget: EUR 11.000	Actual: EUR 11.241	
	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.						
2.20	Legal Costs				Budget: EUR 80.000	Actual: EUR 64.950	
	Lausanne trade registration				34,965		
	Touze case				14,944		
	Zaragoza claim				4,400		
	General Legal Fees				4,373		
	Registration of logo				6,268		

2.21	Treasurer Expenses				Budget: EUR 10.000	Actual: EUR 12.164
2.22	Travel & Meetings				Budget: EUR 100.000	Actual: EUR 131.301
	Athens Presidential Board			60,602		
	Dresden General Assembly			20,318		
	Istanbul Presidential Board			23,184		
	President & Deputy President			9,611		
	Other travel/hotel			17,585		
	Israel Gelfer	Athens	145			
	Geoffrey Borg	Athens	210			
	Anatoly Karpov	Slovenia	9,783			
	Elhaz Nizar	Athens	119			
	Ignatius Leong	Korea	3,824			
	Elhaz Nizar	Dubai	316			
	Geoffrey Borg	Moscow	278			
	Israel Gelfer	Khanty Mansisk	2,423			
	Israel Gelfer	Moscow	487			
2.23	Entry Fee Refunds to Organising Federation				Budget: EUR 20.000	Actual: EUR 37.625
	Over budget as Vietnam, the organiser of the World Youth was entitled as a CACDEC member to 50% rebate of entry fees instead of normal 20%					
2.24	Refund due to IMSA				Budget: EUR 0	Actual: EUR 9.450
	Mind Sports Games not included in budget					
2.25	Discounts Allowed for Early Payment				Budget: EUR 15.000	Actual: EUR 14.621
2.26	Depreciation				Budget: EUR 30.000	Actual: EUR 42.813
	The purchase of the electronic boards for the Dresden Olympiad was capitalized and will be depreciated at 30% per year as are all other assets.					
2.27	Medals & Badges				Budget: EUR 4.000	Actual: EUR 3.124
2.28	Commissions & Committees					
	CACDEC & CACDEC Activity Rebate				Budget: EUR 175.000	Actual: EUR 120.019

	Americas				40,038		
	Namibia visit				190		
	Seminars in Botswana				6,495		
	Electronic boards given in Dresden to CACDEC countries				5,382		
	Materials and swiss pairing programs bought for CACDEC countries in Dresden				6000		
	DGT Chess Clocks for the African Chess Union				4,590		
	Chess roll up boards and pieces for CACDEC African countries				7,524		
	Trainer and Arbiter seminar for Asia				25,000		
	African Junior Chess Champ.				6,440		
	Travel expenses of CACDEC Chairman				3,649		
	CACDEC Activity rebate				14,710		
	41 CACDEC Federations received a rebate in 2008.						
2.29	Chess in Schools Committee				Budget: EUR 30.000		Actual: EUR 40.336
	Some expenditure in previous year budget not utilised, was allowed in 2008						
2.30	Committee for Chess for the disabled				Budget: EUR 5.000		Actual: EUR 1.620
	Entry fees for Olympiad special teams						
2.31	Committee for Women's Chess				Budget: EUR 15.000		Actual: EUR 1.013
	Chairperson's expenses						
2.32	Development Commission				Budget: EUR 30.000		Actual: EUR 0
2.33	Ethics Commission				Budget: EUR 10.000		Actual: EUR 0
2.34	Medical Commission				Budget: EUR 2.000		Actual: EUR 7.150
	Includes some expenditure for which income is received from organisers of major events						
2.35	New Federations Initiative				Budget: EUR 0		Actual: EUR 5.309
	Visits to Ghana and Congo						
2.36	PR & Marketing				Budget: EUR 70.000		Actual: EUR 75.000
2.37	Technical Commission				Budget: EUR 4.000		Actual: EUR 2.328

	Fees paid for clock testing and chairman's expenses				
2.38	Trainers Committee			Budget: EUR 10.000	Actual: EUR 0
2.39	Verification Commission			Budget: EUR 10.000	Actual: EUR 12.808
	Visits by FIDE auditor and meeting in Athens				
2.40	World Championship Committee			Budget: EUR 0	Actual: EUR 10.692
	Mainly expenses for meetings in Bonn re World Championship				
2.41	Qualification Commission			Budget: EUR 6.000	Actual: EUR 0
2.42	Composition Commission / PCCC			Budget: EUR 5000	Actual: EUR 5.000
	Assisting Commission toward expenses				
2.43	Arbiters Council			Budget: EUR 3.000	Actual: EUR 1.800
	Seminars in Dresden				
2.44	Organisers Committee			Budget: EUR 5000	Actual: EUR 1.286
	Contribution to event in England				
2.45	Travel Americas President			Budget: EUR 15.000	Actual: EUR 14.989
	Travel assistance to FIDE meetings				
2.46	Travel Africa President			Budget: EUR 25.000	Actual: EUR 17.786
	Travel assistance to FIDE meetings and within Continent				
2.47	ARISF Events			Budget: EUR 8.000	Actual: EUR 8.004
	Assistance towards seminars in Panama, Nicaragua, El Salvador and Peru				
2.48	World Championship Match expenses			Budget: EUR 0	Actual: EUR 7.220
	Expenses in Bonn				
2.49	Write Offs			Budget: EUR 3.000	Actual: EUR 5.845
	Fees charged in error in previous years				
2.50	SportAccord			Budget: EUR 15.000	Actual: EUR 15.806

	Cost of stand, promotional gifts and other expenses re SportAccord Exhibition in Athens						
2.51	Mind Sports Games				Budget: EUR 0		Actual: EUR 113.916
	Not included in the budget, the promised payments by sponsors did not materialise, includes cost of Officials stipends and travel, transport of electronic boards to China and return to Athens etc.						
2.52	Olympiad				Budget: EUR 0		Actual: EUR 64.902
	Write off VAT tax on electronic boards, cost of technicians and staffing at Olympiad						
2.53	Provision for bad debts				Budget: EUR 0		Actual: EUR 60.000
	Provision against debtors particularly in respect of Mexico World Chess Championship Tournament and Nigeria hire of electronic boards for World University Championships						