

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 127.020</b>
	Annual Membership Fees were invoiced as follows:					
						<b>Amount</b>
	106	@	EUR 380			40,280
	25	@	EUR 501-1000			21,005
	18	@	EUR 1001-1750			24,195
	10	@	EUR 1751-2500			19,740
	7	@	EUR 2501-3210			21,800
<b>1.2</b>	<b>Entry Fees</b>				<b>Budget: EUR 150.000</b>	<b>Actual: EUR 193.950</b>
	<b>Country</b>	<b>Event</b>				<b>Amount</b>
	Greece	World Schools				10,960
	Turkey	World Junior (2008)				17,920
	China	Womens' Team				2,700
	Turkey	World Youth U16				2,200
	Greece	World Amateurs				2,040
	Argentina	World Junior				12,390
	Turkey	World Youth				131,880
	Italy	World Seniors				13,860
	Over budget partly due to World Junior 2008 included in 2009					
<b>1.3</b>	<b>Rating Fees</b>				<b>Budget: EUR 45.000</b>	<b>Actual: EUR 41.158</b>
<b>1.4</b>	<b>Registered Tournaments</b>				<b>Budget: EUR 200.000</b>	<b>Actual: EUR 273.764</b>
<b>1.5</b>	<b>Late Report Charges</b>				<b>Budget: EUR 12.000</b>	<b>Actual: EUR 11.550</b>
<b>1.6</b>	<b>Change of Federation</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 7.735</b>
<b>1.7</b>	<b>Title Application Fees</b>				<b>Budget: EUR 140.000</b>	<b>Actual: EUR 138.243</b>
					EUR	
	Grandmaster		59	@	330	19,470
			5		495	2,475
	Woman Grandmaster		20		330	6,600
			2		495	990
	International Master		159		165	26,235
			10		247.5	2,475
			2		330	660
	Woman International Master		40		165	6,600
			1		247.5	248
	FIDE Master		410		70	28,700
	Woman FIDE Master		102		70	7,140
	Candidate Master		80		50	4,000
	Woman Candidate Master		46		50	2,300
	International Arbiter		39		100	3,900
			4		150	600
	FIDE Arbiter		447		50	22,350

			2		75		150
			3		100		300
	International Organiser		14		100		1,400
			1		150		150
	FIDE Trainer		4		200		800
	FIDE Instructor		7		100		700
<b>1.8</b>	<b>FIDE Share from Prize Funds</b>						
	<b>World Championship Cycle</b>				<b>Budget: EUR 225.000</b>		<b>Actual: EUR 0</b>
	World Championship Match deferred to 2010						
	<b>World Cup</b>				<b>Budget: EUR 235.000</b>		<b>Actual: EUR 229.120</b>
	<b>World Blitz</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 13.269</b>
	Contribution to FIDE usd 20.000						
	<b>Grand Prix series</b>				<b>Budget: EUR 126.000</b>		<b>Actual: EUR 84.900</b>
	Under budget because some events deferred to 2010						
	<b>Womens' Grand Prix</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 20.000</b>
	Not included in budget						
	<b>Challengers' Match</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 35.050</b>
	Not included in the budget						
<b>1.9</b>	<b>Other Income</b>						
	<b>ARISF</b>				<b>Budget: EUR 5.000</b>		<b>Actual: EUR 4.402</b>
	<b>Clock testing fees</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 1.000</b>
	Testing Garde clock.						
	<b>Interest from Bank</b>				<b>Budget: EUR 15.000</b>		<b>Actual: EUR 2.146</b>
	Lower than budget because interest rates were lower than expected						
	<b>International Olympic Committee</b>				<b>Budget: EUR 15.000</b>		<b>Actual: EUR 15.780</b>
	<b>Internet rights etc from World Cup</b>				<b>Budget: EUR 45.000</b>		<b>Actual: EUR 47.446</b>
	<b>Royalties / DGT</b>				<b>Budget: EUR 20.000</b>		<b>Actual: EUR 66.489</b>
	Higher due to royalties from DGT sales that were not included in budget						
	<b>Arbiters' Seminars</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 8.960</b>
	Not included in the budget						

	<b>Trainers' Seminars</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 7.400</b>
	Not included in the budget					
	<b>Trainers' Fees from Seminars</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 8.200</b>
	Not included in the budget					
	<b>World Championship and Olympiad Commission</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 28.640</b>
	Payments by event organisers to cover travel, accommodation costs for the commissions' members and ongoing expenditure to secure new sponsors/organisers.					
	<b>Sale of equipment</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 1.749</b>
	Sale of 16 electronic boards to Germany					
	<b>Chess Art and Philately</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 668</b>
	Monitoring of record breaking simultaneous display in Iran					
	<b>Re-Credit Provisions not required</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 5.919</b>
	<b>EXPENDITURE</b>					
<b>2.1</b>	<b>Athens Office</b>					
	<b>Staff Costs</b>				<b>Budget: EUR 280.000</b>	<b>Actual: EUR 250.691</b>
	staff gross salaries					
	G Mastrokoukos			38,500		
	E Sperdokli			24,500		
	P Tsedenova			43,400		
	D Jarrett			64,400		
	E Perissiou			20,300		
	Social and other costs			59,591		
	<b>Staff Travel</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 8.283</b>
	D. Jarrett		5,211			
	Other		3,072			
<b>2.2</b>	<b>Postage &amp; Carriage</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 4.453</b>
<b>2.3</b>	<b>Photocopying &amp; Printing</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 4.105</b>
<b>2.4</b>	<b>Office Supplies/Stationery</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 2.781</b>
<b>2.5</b>	<b>Telecommunications</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 5.653</b>
<b>2.6</b>	<b>Secretariat Hospitality</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 5.465</b>
<b>2.7</b>	<b>Repairs, Maintenance &amp; Renewals</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 845</b>
<b>2.8</b>	<b>Rent</b>				<b>Budget: EUR 16.000</b>	<b>Actual: EUR 16.480</b>
<b>2.9</b>	<b>Utilities</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 2.638</b>
<b>2.10</b>	<b>Office Cleaning</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 3.620</b>
<b>2.11</b>	<b>Elista Office</b>					

	<b>Staff and Other Costs</b>				<b>Budget: EUR 110.000</b>	<b>Actual: EUR 99.218</b>
<b>2.12</b>	<b>Lausanne Office</b>					
	<b>Staff Costs</b>				<b>Budget: EUR 22.000</b>	<b>Actual: EUR 14.226</b>
	<b>Other Costs</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.819</b>
	The office closed in August 2009					
<b>2.13</b>	<b>Moscow Office (B. Balgabaev)</b>					
	<b>Staff Costs</b>				<b>Budget: EUR 48.000</b>	<b>Actual: EUR 48.000</b>
	<b>Staff Travel</b>				<b>Budget: EUR 12.000</b>	<b>Actual: EUR 21.218</b>
<b>2.14</b>	<b>Bank Charges</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 8.161</b>
<b>2.15</b>	<b>Electronic boards</b>				<b>Budget: EUR 17.000</b>	<b>Actual: EUR 16.615</b>
	Cost of storage of equipment in Athens					
<b>2.16</b>	<b>Insurance</b>				<b>Budget: EUR 55.000</b>	<b>Actual: EUR 56.699</b>
	Travel, medical and other liabilities insurance for staff and FIDE officials, including delegates and commission chairmen.					
<b>2.17</b>	<b>Subscriptions</b>				<b>Budget: EUR 8.000</b>	<b>Actual: EUR 12.680</b>
<b>2.18</b>	<b>Audit &amp; Tax Accountant</b>				<b>Budget: EUR 20.000</b>	<b>Actual: EUR 20.874</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>2.19</b>	<b>Legal Costs</b>				<b>Budget: EUR 80.000</b>	<b>Actual: EUR 83.711</b>
	Lausanne trade registration				1,649	
	Touze case				48,207	
	Zaragoza claim				3,487	
	General Legal Fees				6,732	
	Registration of logo				3,732	
	Chess Lane				994	
	Moscow office				4,919	
	Saggiante				13,991	
<b>2.20</b>	<b>Treasurer Expenses</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 13.522</b>
<b>2.21</b>	<b>Travel &amp; Meetings</b>				<b>Budget: EUR 100.000</b>	<b>Actual: EUR 108.136</b>
	Halkidiki EB				27,719	
	Istanbul PB				28,347	
	Krakow PB				23,146	

	President & Deputy President				17,845	
	Other travel/hotel				11,080	
<b>2.22</b>	<b>Entry Fee Refunds to Organising Federation</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 38.790</b>
	Over budget because of high entry fees for World Youth and 2008 World Junior omitted in 2008					
<b>2.23</b>	<b>Discounts Allowed for Early Payment</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 16.168</b>
<b>2.24</b>	<b>Depreciation</b>				<b>Budget: EUR 60.000</b>	<b>Actual: EUR 30.028</b>
	Fewer assets held because of sale of equipment in Dresden					
<b>2.25</b>	<b>Medals &amp; Badges</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 5.729</b>
<b>2.26</b>	<b>Commissions</b>					
	<b>CACDEC &amp; CACDEC Activity Rebate</b>				<b>Budget: EUR 225.000</b>	<b>Actual: EUR 142.034</b>
	Americas			52,499		
	Africa			32,232		
	Asia			38,390		
	Trainers' seminar in Antalya			3,500		
	Travel expenses of CACDEC Chairman			4,183		
	CACDEC Activity rebate			11,230		
	45 CACDEC Federations received a rebate in 2009.					
<b>2.27</b>	<b>Chess in Schools Commission</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 20.788</b>
<b>2.28</b>	<b>Chess for the Disabled Commission</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 0</b>
<b>2.29</b>	<b>Women's Chess Commission</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 0</b>
<b>2.30</b>	<b>Ethics Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 0</b>
<b>2.31</b>	<b>Medical Commission</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 11.642</b>
	Some expenses are covered by receipts from Organizers					
<b>2.32</b>	<b>New Federations Initiative</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 3.074</b>
	Visit to Senegal					
<b>2.33</b>	<b>PR &amp; Marketing Commission</b>				<b>Budget: EUR 31.000</b>	<b>Actual: EUR 32.920</b>
<b>2.34</b>	<b>Technical Commission</b>				<b>Budget: EUR 4.000</b>	<b>Actual: EUR 1.734</b>

	Includes fees paid for clock testing					
<b>2.35</b>	<b>Trainers Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 7.914</b>
<b>2.36</b>	<b>Verification Commission</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 8.914</b>
	Visits by FIDE auditor and meeting in Athens and Halkidiki					
<b>2.37</b>	<b>World Championship and Olympiad Commission</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 25.185</b>
	Expenses for the members prior to the events: in Bulgaria, Russia, Azerbaijan and the members' meeting in Athens.					
<b>2.38</b>	<b>Qualification Commission</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 2.355</b>
<b>2.39</b>	<b>Chess Composition / PCCC</b>				<b>Budget: EUR 7.000</b>	<b>Actual: EUR 7.000</b>
	Assisting Commission via expenses					
<b>2.40</b>	<b>Arbiters Commission</b>				<b>Budget: EUR 8.000</b>	<b>Actual: EUR 2.512</b>
<b>2.41</b>	<b>Events Commission</b>				<b>Budget: EUR 5.000</b>	<b>Actual: EUR 4.133</b>
<b>2.42</b>	<b>Rules and Tournament regulations Commission</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 1.523</b>
<b>2.43</b>	<b>K factor Meeting in Athens</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 15.386</b>
	Discussion group meeting on ratings					
<b>2.44</b>	<b>Singapore office</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 9.056</b>
	Visit by Treasurer and Executive Director					
<b>2.45</b>	<b>Travel Americas President</b>				<b>Budget: EUR 15.000</b>	<b>Actual: EUR 15.453</b>
	Travel assistance to FIDE meetings					
<b>2.46</b>	<b>Travel Africa President</b>				<b>Budget: EUR 30.000</b>	<b>Actual: EUR 17.028</b>
<b>2.47</b>	Travel assistance to FIDE meetings and within Continent					
<b>2.48</b>	<b>ARISF Events</b>				<b>Budget: EUR 10.000</b>	<b>Actual: EUR 5.359</b>
	Assistance towards Arbiters and Trainers Seminars					
<b>2.49</b>	<b>Continental Championships</b>				<b>Budget: EUR 100.000</b>	<b>Actual: EUR 75.942</b>
	Grant by FIDE to some Continental Championships					
<b>2.50</b>	<b>World Cup expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 16.387</b>
<b>2.51</b>	<b>Grand Prix series expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 646</b>
<b>2.52</b>	<b>Challengers' Match expenses</b>				<b>Budget: EUR 0</b>	<b>Actual: EUR 26.319</b>
<b>2.53</b>	<b>Write Offs</b>				<b>Budget: EUR 3.000</b>	<b>Actual: EUR 490</b>

	Fee charged in error in 2007						
<b>2.54</b>	<b>SportAccord</b>				<b>Budget: EUR 25.000</b>		<b>Actual: EUR 51.418</b>
	Cost of stand, promotional gifts and other expenses re SportAccord Exhibition in Denver. Over budget because of high costs of labor, travel etc						
<b>2.55</b>	<b>Olympiad</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 1.300</b>
	Expenses claim received late re Dresden Olympiad						
<b>2.56</b>	<b>Campomanes Honorarium</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 10.305</b>
<b>2.57</b>	<b>Chess Lane</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 9.352</b>
	Cost of meeting						
<b>2.58</b>	<b>ChessDom</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 800</b>
	Support for website						
<b>2.59</b>	<b>Increase in provision for 2yr arrears</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 3.003</b>
<b>2.60</b>	<b>Loss on currency conversion</b>				<b>Budget: EUR 0</b>		<b>Actual: EUR 23.339</b>