

Supplementary Notes to the Accounts

Annex 2
(8 pages)

INCOME

1,1 Membership Fees **Budget: CHF 166,000** **Actual: CHF 167,695**

Annual Membership Fees were invoiced as follows:

			Amount
98 Federations	@	CHF 600	58 800
25	@	CHF 601-1000	21 460
15	@	CHF 1001-2000	21 400
11	@	CHF 2001-3000	26 535
2	@	CHF 3001-4000	7 000
7	@	CHF 4001-4750	32 500

1,2 Entry Fees **Budget: CHF 180,000** **Actual: CHF 170,038**

Country	Event	Amount
Zambia	African Junior & Girls 2004	2 400
Greece	World Schools Individual 2005	11 458
France	World Youth 2005	132 000
Turkey	World Junior & Girls 2005	21 900
Turkey	World Schools Team 2005	2 280

1,3 Rating Fees **Budget: CHF 55,000** **Actual: CHF 59,521**

51 Federations received the 50% discount for submitting reports electronically. Only 7 federations did not receive the discount.

1,4 Registered Tournaments **Budget: CHF 220,000** **Actual: CHF 230,706**

A slight increase on last year.

1,5 Late Report Charges **Budget: CHF 20,000** **Actual: CHF 25,000**

Too many rating reports are still being submitted more than 60 days after the end of the event

1,6 Change of Federation **Budget: CHF 5,000** **Actual: CHF 18,600**

1,7 Title Application Fees **Budget: CHF 180,000** **Actual: CHF 219,980**

Grandmaster	55	@	CHF500	27 500
	4		CHF750	3 000
Woman Grandmaster	18		CHF500	9 000
International Master	140		CHF250	35 000
	9		CHF375	3 375
Woman International Master	49		CHF250	12 250
	1		CHF375	375
FIDE Master	365		CHF100	36 500
Woman FIDE Master	116		CHF100	11 600
Candidate Master	23		CHF75	1 725
Woman Candidate Master	9		CHF75	675
International Arbiter	33		CHF150	4 950
	6		CHF225	1 350
FIDE Arbiter	25		CHF80	2 000
	1		CHF120	120
International Organiser	5		CHF150	750
	1		CHF225	225
	1		CHF300	300
FIDE Instructor	132		CHF155	20 460
FIDE Trainer	144		CHF310	44 640
FIDE Senior Trainer	9		CHF455	4 185

This would have been CHF 30,000 below budget but for the new Trainer titles that were introduced during the year. The main reason appears to be a slight fall in applications and less late applications. Also there was a drop in International Arbiter applications.

1,8 Interest On Overdue Accounts **Budget: CHF 4,000** **Actual: CHF 0**

Not charged due to an oversight.

1,9 FIDE Share from WCCT Prize Fund **Budget: CHF 240,000** **Actual: CHF 252,000**

The original budget related to the World Championship matches that did not take place.

1.10 FIDE Share from World Cup Prize Fund **Budget: CHF 360,000** **Actual: CHF 399,288**

Again the original budget related to a World Championship match that did not take place.

1,11 Bid Fee for WCCT **Budget: CHF 0** **Actual: CHF 1,180**

EXPENDITURE

2,1 Staff Salaries **Budget: CHF 160,000** **Actual: CHF 158,442**

B Balgabaev	Moscow	36 000
G Mastrokoukos	Athens	42 231
E Sperdokli	Athens	25 196
P Tsedenova	Athens	55 015

Salaries are shown gross. Previously they had been shown net of tax paid by employees.

2,2 Staff Travel **Budget: CHF 5,000** **Actual: CHF 2,180**

2,3 Staff Social Costs **Budget: CHF 35,000** **Actual: CHF 33,681**

Employment costs payable by the employer in Greece.

2,4 Triumvirate Stipends **Budget: CHF 150,000** **Actual: CHF 150,000**

I Gelfer, D Jarrett and M Sand each received CHF 50,000 during the year.

2,5 Triumvirate Travel **Budget: CHF 50,000** **Actual: CHF 42,667**

Mostly travel and accommodation to Athens and Elista, but also includes visit to Belfort (inspection), Berlin (SportAccord), Argentina (inspection/Continental Championships), Portugal (Mind Sports meeting) and Lausanne. Amounts for each person are I Gelfer CHF 11,078, D Jarrett CHF 14,315 and M Sand CHF 17,274.

2,6 Rating Office Costs **Budget: CHF 150,000** **Actual: CHF 107,927**

It is difficult to give an accurate breakdown because of fluctuating exchange rates between US dollar, Swiss franc and Russian Ruble. An indication (in Swiss francs) can be given:

Staff salaries	56 000
Telecommunications/web site	12 000
Office Supplies/equipment	7 000
Rent	8 000
Utilities	1 500
Auditor	1 500
Miscellaneous	7 000
Rating Administrator	15 000

There was a reduction in the staffing level in Elista during the year

2,7 Postage & Carriage **Budget: CHF 12,000** **Actual: CHF 7,599**

Postal and printing costs saved by use of CD disks for Annual Meeting minutes

2,8	Photocopying & Printing	Budget: CHF 20,000	Actual: CHF 3,195
2,9	Office Supplies/Stationery	Budget: CHF 8,000	Actual: CHF 3,244
2.10	Telecommunications	Budget: CHF 15,000	Actual: CHF 18,159
2,11	Secretariat Hospitality	Budget: CHF 5,000	Actual: CHF 4,929
2,12	Publicity & Promotions	Budget: CHF 2000	Actual CHF 948
2,13	Repairs, Maintenance & Renewals	Budget: CHF 11,000	Actual: CHF 5,173

A new air conditioning unit was installed in the Athens Secretariat. Also includes lighting maintenance and network upgrades.

2,14	Rent	Budget: CHF 21,000	Actual: CHF 23,227
2,15	Utilities	Budget: CHF 5,000	Actual: CHF 3,245
2,16	Office Cleaning	Budget: CHF 5,000	Actual: CHF 5,272
2.17	Bank Charges	Budget: CHF 5,000	Actual: CHF 5,926
2,18	Insurance	Budget: CHF 22,000	Actual: CHF 26,805

The cost of travel, medical and other liabilities insurance for staff and other FIDE officials, including delegates. Premium increased for improved cover.

2,19	Subscriptions	Budget: CHF 3,000	Actual: CHF 7,475
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Over budget as during the year we were accepted into full membership of GAIFS

2.20	Audit & Tax Accountant	Budget: CHF 14,000	Actual: CHF 12,169
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In Greece we are required to have, in addition to an auditor, an accountant to verify payment of taxes on salaries and VAT on purchases.

2,21	Legal Costs	Budget: CHF 20,000	Actual: CHF 16,764
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Most costs relate to final Court settlement of Z Azmaiparashvili case, including lawyer costs and travel of witnesses.

2,22	Treasurer Expenses	Budget: CHF 27,000	Actual: CHF 22,847
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Some costs, previously claimed, were absorbed within the triumvirate stipend.

2,23 Travel & Meetings**Budget: CHF 80,000****Actual: CHF 53,534**

Tbilisi Presidential Board		6 778
Doha Presidential Board		7 210
San Luis Presidential Board		4 786
Dresden Executive Board		5 010
Deputy President		19 983
Other travel/hotel	F Campomanes	1 606
	DGT	1 015
	ACP	829
	I Leong	1 125
	Z Azmaiparashvili	3 422
	K Al Hitmi	631
	N Elhaj	1 139

Costs relating to Turin 2006 are carried forward to next financial year. ACP & DGT costs relate to meetings at FIDE's invitation.

2,24 Commissions & Committees**CACDEC****Budget: CHF 140,000****Actual: CHF 118,561**

Americas		27 975
Africa		62 400
Trainer's Seminar in Singapore		5 240
Sri Lanka		3 500
Aruba		917
Pakistan		2 262
Jamaica		917
Zambia		4 563
Surinam		831
Bolivia		831
Malawi		3 975
Guatamala		2 385
Other		2 765

In Calvia it was agreed that the distribution of the CACDEC budget be allocated as to Africa 40%, Americas 25%, Asia 25% and CACDEC Chairmen 10%. The direct payments to Continents will be reported by the respective Continental Presidents.

CACDEC Activity Rebate**Budget: CHF 17,000****Actual: CHF 9,435**

25 CACDEC Federations received a rebate in 2005. In future this will form part of the main CACDEC budget.

Chess In Schools**Budget: CHF 0****Actual: CHF 154**

2.30 World Team **Budget: CHF 0** **Actual: CHF 7,726**

Israel replaced India as the organisers of this event at short notice. Although most of the costs were covered by the host federation, there were some costs, mainly related to the provision of electronic boards, where FIDE was responsible.

2.31 Write Offs **Budget: CHF 5,000** **Actual: CHF 2453**

CACDEC rebate omission	600
Title fees charged in error	675
Refund bid fee to Turkey	1 146
Other	32

2,32 Continental Championships **Budget: CHF 0** **Actual: CHF 218,718**

As sponsorship could not be secured for this part of the WCC cycle, it was agreed to provide a prize fund for the Continental Championships in order to ensure their successful completion.

2.33 Extra Provision for Federation Bad Debts **Budget: CHF 0** **Actual: CHF 12,921**

The accounts were finalised earlier this year, because of the Annual Congress being in June. This gave less time for Federations to clear arrears. There has been a considerable improvement in the arrears position since the accounts were prepared.

2,34 Provision for unpaid Royalties **Budget: CHF 0** **Actual: CHF 41,014**

DGT are withholding payment of part of the 2004 Royalties, awaiting settlement of a dispute under the contract between FIDE and DGT. In view of the uncertainty over the eventual payment, a provision has been made.

2,35 Lausanne Closure Costs **Budget: CHF 20,000** **Actual: CHF 32,065**

Rent after close of office	19 008
Fire Insurance	258
Electricity/telephone	674
Lawyer costs relating to 2004	9 000
Lawyer costs relating to 2005	3 767

We also received a rebate of CHF 642 from the Lausanne local authority. There will be no further costs relating to the old office in Lausanne.

2,36 Badges for Titles **Budget: CHF 5,000** **Actual: CHF 2,310**

2,37 Chess Hall of Fame **Budget: CHF 6,000** **Actual: CHF 6,500**