

## Supplementary Notes to the Accounts

### INCOME

**1,1 Membership Fees** **Budget: EUR 120.000** **Actual: EUR 120.185**

Annual Membership Fees were invoiced as follows:

				<b>Amount</b>
98 Federations	@	EUR	380	37 240
26	@	EUR	501-1000	20 475
19	@	EUR	1001-1750	24 930
8	@	EUR	1751-2500	15 740
7	@	EUR	2501-3210	21 800

**1,2 Entry Fees** **Budget: EUR 110.000** **Actual: EUR 194.246**

<b>Country</b>	<b>Event</b>	<b>Amount</b>
Greece	World Schools Ind	14 360
Russia	World Women's Team Champ.	2 700
Czech Rep.	World School team Ch.	1 600
Singapore	World Youth team U16	3 400
Romania	World Amateur	2 016
Austria	World Seniors	16 310
Austria	World Women Seniors	2 380
Armenia	World Junior	8 470
Armenia	World Girls	5 950
Turkey	World Youth	137 060

Over budget through record entries for World Youth

**1,3 Rating Fees** **Budget: EUR 45.000** **Actual: EUR 40.440**

As all federations submit tournaments through the ratings server, they all receive the 50% discount

**1,4 Registered Tournaments** **Budget: EUR 140.000** **Actual: EUR 149.008**

**1,5 Late Report Charges** **Budget: EUR 12.000** **Actual: EUR 20.020**

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 9.555**

<b>1,7</b>	<b>Title Application Fees</b>		<b>Budget: EUR 120.000</b>	<b>Actual: EUR 133.575</b>
	Grandmaster	91	@ EUR330	30 030
		2	EUR495	990
		2	EUR660	1 320
	Woman Grandmaster	22	EUR330	7 260
	International Master	170	EUR165	28 050
		4	EUR247,50	990
		1	EUR330	330
	Woman International Master	37	EUR165	6 105
	FIDE Master	381	EUR70	26 670
	Woman FIDE Master	104	EUR70	7 280
	Candidate Master	68	EUR50	3 400
	Woman Candidate Master	18	EUR50	900
	International Arbiter	11	EUR100	1 100
		1	EUR150	150
	FIDE Arbiter	135	EUR50	6 750
		8	EUR75	600
	International Organiser	11	EUR100	1 100
		1	EUR150	150
		2	EUR200	400
	FIDE Instructor	31	EUR100	3 100
	FIDE Trainer	24	EUR200	4 800
	FIDE Senior Trainer	7	EUR300	2 100

**1,8 Protest Fees** **Budget: EUR 0** **Actual: EUR 650**

**1,9 FIDE Share from Prize Funds**

**World Chess Championship Tournament** **Budget: EUR 200.000** **Actual: EUR 197.080**

**World Cup** **Budget: EUR 280.000** **Actual: EUR 226.560**

Below budget as internet rights are shown separately

**World Blitz** **Budget: EUR 0** **Actual: EUR 13.699**

Not included in budget

**1,10 Other Income**

**ARISF** **Budget: EUR 4.000** **Actual: EUR 4.410**

**Cand.Matches: contrib.towards expenses** **Budget: EUR 0** **Actual: EUR 11.350**

<b>Clock testing fees</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 5.000</b>
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Testing DGT and Garde clock.

<b>Interest from Bank</b>	<b>Budget: EUR 25.000</b>	<b>Actual: EUR 47.030</b>
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Above budget because the organisers of the World Chess Championship tournament in Mexico paid the prize fund and expenses well in advance and the money was placed on deposit.

<b>International Olympic Committee</b>	<b>Budget: EUR 15.000</b>	<b>Actual: EUR 14.715</b>
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<b>Internet Rights for World Cup</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 42.480</b>
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<b>Presidential Boards contr.towards travel</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 29.000</b>
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Contribution from Estonia and Turkey

<b>Royalties / DGT</b>	<b>Budget: EUR 50,000</b>	<b>Actual: EUR 46.360</b>
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<b>World Championship Committee</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 61.819</b>
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Payments by organisers of the World Chess Championship Tournament, World Cup and the Candidates Matches 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.

<b>World Chess Ch. Tourn. contribution towards expenses</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 30.320</b>
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<b>Re-Credit Provisions -General</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 7.619</b>
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Provision not required following settlement with DGT

<b>Re-Credit Provisions -Federations</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 10.984</b>
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Revision of provision for Federations 2 year arrears

<b>Gain on Safe Custody Investments</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 11.651</b>
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Surplus on investments over cost

## **EXPENDITURE**

### **Athens Office**

<b>2,1</b>	<b>Staff Costs</b>		<b>Budget: EUR 228.000</b>	<b>Actual: EUR 221.505</b>
	staff gross salaries			
	G Mastrokoukos		29 526	
	E Sperdokli		20 440	
	P Tsedenova		40 936	
	D Jarrett		55 328	
	K Klokas		18 928	
	Social and other costs		56 347	
	<b>Staff Travel</b>		<b>Budget: EUR 20.000</b>	<b>Actual: EUR 19.065</b>
	D. Jarrett	16 145		
	Other	2 920		
<b>2,2</b>	<b>Postage &amp; Carriage</b>		<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.584</b>
<b>2,3</b>	<b>Photocopying &amp; Printing</b>		<b>Budget: EUR 7.000</b>	<b>Actual: EUR 3.568</b>
<b>2,4</b>	<b>Office Supplies/Stationery</b>		<b>Budget: EUR 4.000</b>	<b>Actual: EUR 3.131</b>
<b>2,5</b>	<b>Telecommunications</b>		<b>Budget: EUR 15.000</b>	<b>Actual: EUR 7.424</b>
<b>2,6</b>	<b>Secretariat Hospitality</b>		<b>Budget: EUR 10.000</b>	<b>Actual: EUR 4.625</b>
<b>2,7</b>	<b>Repairs, Maintenance &amp; Renewals</b>		<b>Budget: EUR 3.000</b>	<b>Actual: EUR 644</b>
<b>2,8</b>	<b>Rent</b>		<b>Budget: EUR 15.000</b>	<b>Actual: EUR 15.588</b>
<b>2,9</b>	<b>Utilities</b>		<b>Budget: EUR 3.000</b>	<b>Actual: EUR 2.408</b>
<b>2,10</b>	<b>Office Cleaning</b>		<b>Budget: EUR 4.000</b>	<b>Actual: EUR 3.570</b>
	<b>Elista Office</b>			
<b>2,11</b>	<b>Elista Staff Costs</b>		<b>Budget: EUR 63.000</b>	<b>Actual: EUR 46.068</b>
	<b>Elista Other Costs</b>		<b>Budget: EUR 32.000</b>	<b>Actual: EUR 25.575</b>

Costs are below budget due to decreasing value of the US dollar and staff changes.

### **Lausanne Office**

<b>2,12</b>	<b>Lausanne Staff Costs</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 11.047</b>
	<b>Lausanne Other Costs</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 1.943</b>

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.

### **Moscow Office**

<b>2,13</b>	<b>Moscow Staff Costs</b>	<b>Budget: EUR 37.000</b>	<b>Actual: EUR 35.880</b>
	<b>Moscow Staff Travel</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 15.587</b>

Mr Balgabaev's salary and travel were previously included in the Athens' figures.

### **General**

<b>2,14</b>	<b>Bank Charges</b>	<b>Budget: EUR 4.000</b>	<b>Actual: EUR 4.914</b>
<b>2,15</b>	<b>Electronic boards</b>	<b>Budget: EUR 20.000</b>	<b>Actual: EUR 13.957</b>

There was a purchase of electronic boards for Turin Olympiad and then all electronic equipment and clocks were returned to Athens for storage. FIDE has rented premises to house the equipment with someone to manage and inspect on a regular basis. This will avoid the deterioration which was occurring when the storage was in Switzerland without supervision. It is hoped that the cost of storage will be offset by hire and less damaged equipment.

<b>2,16</b>	<b>Insurance</b>	<b>Budget: EUR 53.700</b>	<b>Actual: EUR 40.543</b>
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The cost of travel, medical and other liabilities insurance for staff and other FIDE officials, including delegates. Previously all Commission members were included for the duration of the Congress. But as many did not attend on a regular basis we renegotiated the contract and now only Commission Chairman are covered. This is the reason for the saving on budget

<b>2,17</b>	<b>Subscriptions</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 11.432</b>
<b>2,18</b>	<b>Audit &amp; Tax Accountant</b>	<b>Budget: EUR 8.000</b>	<b>Actual: EUR 8.422</b>

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.

<b>2,19</b>	<b>Legal Costs</b>	<b>Budget: EUR 95.000</b>	<b>Actual: EUR 66.840</b>
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Morocco Arbiter case	21 927		
Touze case	9 353		
General Legal Fees	5 669		
registration of logo	15 730		
Morten Sand	14 161		
<b>2,20 Treasurer Expenses</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 5.739</b>	
<b>2,21 Travel &amp; Meetings</b>	<b>Budget: EUR 60.000</b>	<b>Actual: EUR 112.941</b>	
Tallinn Presidential Board	15 662		
Mexico Presidential Board	11 521		
Singapore Presidential Board	24 740		
Antalya Presidential Board	12 462		
Antalya Executive Board	19 258		
President & Deputy President	16 575		
Other travel/hotel	12 723		
<b>2,22 Medical Expenses</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 43.260</b>	
Payment to Honorary President for medical expenses not covered by insurance policy following his accident after the Presidential Board meeting in Turkey.			
<b>2,23 Entry Fee Refunds to Organising Federation</b>	<b>Budget: EUR 22.000</b>	<b>Actual: EUR 37.586</b>	
Over budget because of the record entry in the World Youth in Turkey.			
<b>2,24 Discounts Allowed for Early Payment</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 14.365</b>	
<b>2,25 Depreciation</b>	<b>Budget: EUR 20.000</b>	<b>Actual: EUR 28.139</b>	
The purchase of the electronic boards for the Turin Olympiad was capitalized and will be depreciated at 30% per year as all other assets.			
<b>2,26 Medals &amp; Badges</b>	<b>Budget: EUR 4.000</b>	<b>Actual: EUR 1.095</b>	
<b>2,27 Commissions &amp; Committees</b>			
<b>CACDEC &amp; CACDEC Activity Rebate</b>	<b>Budget: EUR 130.000</b>	<b>Actual: EUR 102.792</b>	
Americas	28 460		

Asia 1100 electronic clocks	25 575
Arbiters support for African Champ.	18 640
Travel to St. Lucia and Guyana	1 752
Travel to All Africa Games	3 119
Clocks and Sets for Namibia	2 528
Arbiter course for Africa	5 848
Travel to Namibia	1 012
Barbados grant	707
Support for African Junior	5 448
Chess clocks for Malawi	600
Travel to Jamaica	1 800
Grant to Amon Simutowe	2,091
CACDEC Activity rebate	5 213

21 CACDEC Federations received a rebate in 2007.

<b>2,28 Chess in Schools Committee</b>	<b>Budget: EUR 30.000</b>	<b>Actual: EUR 19.231</b>
<b>2,29 Committee for Chess for the disabled</b>	<b>Budget: EUR 5.000</b>	<b>Actual: EUR 1.500</b>
<b>2,30 Committee for Women's Chess</b>	<b>Budget: EUR 5.000</b>	<b>Actual: EUR 1.369</b>
<b>2,31 Development Commission</b>	<b>Budget: EUR 30.000</b>	<b>Actual: EUR 0</b>
<b>2,32 Ethics Commission</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 9.087</b>
<b>2,33 European President NOC Programme</b>	<b>Budget: EUR 5.000</b>	<b>Actual: EUR 5.000</b>
<b>2,34 Global Chess Interface Committee</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 5.401</b>
<b>2,35 Medical Commission</b>	<b>Budget: EUR 2.000</b>	<b>Actual: EUR 5.195</b>
<b>2,36 New Federations Initiative</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 8.844</b>
<b>2,37 PR &amp; Marketing</b>	<b>Budget: EUR 66.600</b>	<b>Actual: EUR 58.083</b>
<b>2,38 Technical Commission</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 600</b>
<b>2,39 Trainers Committee</b>	<b>Budget: EUR 23.000</b>	<b>Actual: EUR 0</b>
<b>2,40 Verification Commission</b>	<b>Budget: EUR 10.000</b>	<b>Actual: EUR 8.014</b>
<b>2,41 World Championship Committee</b>	<b>Budget: EUR 56.000</b>	<b>Actual: EUR 4.650</b>

Mainly expenses of meetings in Athens of the World Championship Committee.

<b>2,42</b>	<b>World Champions Committee</b>	<b>Budget: EUR 8.400</b>	<b>Actual: EUR 8.400</b>
<b>2,43</b>	<b>ARISF Events</b>	<b>Budget: EUR 8.000</b>	<b>Actual: EUR 8.908</b>
<b>2,44</b>	<b>Continental Championships</b>	<b>Budget: EUR 170.000</b>	<b>Actual: EUR 135.464</b>
<b>2,45</b>	<b>Candidate Matches</b>	<b>Budget: EUR 130.000</b>	<b>Actual: EUR 139.114</b>
<b>2,46</b>	<b>World Cup</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 19.351</b>
<b>2,47</b>	<b>World Championship Tournament</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 23.516</b>
<b>2,48</b>	<b>Loss on Currency conversion</b>	<b>Budget: EUR 0</b>	<b>Actual: EUR 58.498</b>

The dollar depreciated against the Euro during the year and as we were holding large deposits of US dollars against our commitment for the World Chess Championship tournament in Mexico, this resulted in a paper loss when translated into Euros.

<b>2,49</b>	<b>Write Offs</b>	<b>Budget: EUR 3.000</b>	<b>Actual: EUR 2.653</b>
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