

BUDGET GUIDELINES AND CALCULATION SPREADSHEET - EXPENDITURES

Please find enclosed a detailed budget guidelines in 3 parts

PART 1				PART 2		
This part shows what each "budget line" is comprised of. For instance: "General Administration" is the total of several line of various Office Costs from Office Rent to IT Computing Cost				This part allows to directly enter the detailed figures and to generate the Budget Report		
EXPENDITURE				ACTUAL 2012	BUDGET 2013	BUDGET 2014
	Budget Headings	Detailed Accounting Plan		Financial Details		
		Account N°	Designation			
2,1	Administration Expenses Salaries & Social Charges Staff Expenses General Administration Management Fees Depreciation Office Projects	500000	Gross Salaries			
		500500	Social Charges			
		500600	Other Staff Expenses			
		500800	Training			
		600000	Office Rent			
		601000	Building Service Costs (Electricity, Maintenance, Cleaning)			
		601100	PPE Costs (Building Service - MSI)			
		601200	Insurance (Fire, 3rd Party)			
		601300	Office supply			
		601400	Telephone / Fax			
		601500	Internet Access / Line			
		601600	Postage - Bulk Mailing			
		601700	Postage			
		601800	Copy Machine			
		601900	IT Computing Cost (Maintenance + Hardware)			
		601950	VAT not Refundable			
		602000	Professional Services (Auditors, Legal)			
		602100	External Consultant			
		603000	Depreciation on Admin Buiding			
		603100	Depreciation Office Furniture & Equipement			
		603200	Depreciation Computer Equipment			
		604000	Doping programme			
		604100	Europe Air Sports			
		604200	IT Development - Generic (Sporting Licences)			
		604300	Technology Development	333		
2,2	Operating Expenses General Conference + NAC Meeting Executive Board + ASCP ASC Plenaries, Meetings & WGs Expert Groups Other FAI Bodies WAG World Games & other Events World Championships Continental Championships	620000	GC - General Expenses		1000	
		620100	GC - Expenses of FAI Officers	1060,34		1000
		620200	GC - Expenses of FAI Staff			
		621000	EB & ASCP - General Expenses	303,44	1000	
		621100	EB & ASCP - Expenses of FAI Officers			1000
		621200	EB & ASCP - Expenses of FAI Staff			
		622000	General Expenses ASC Plenaries, Meetings & WGs			
		622100	Expenses of ASC Officers	933,89	1000	1000
		622200	Expenses of FAI Officers (ASC President or EB Members)			
		622300	Expenses of FAI Staff			
		623000	General Expenses			
		623100	Expenses of Experts			
		623200	Expenses of FAI Officers (EB Members)			
		623300	Expenses of FAI Staff			
		624000	General Expenses			
		624100	Expenses of Experts			
		624200	Expenses of FAI Officers (EB Members)			
		624300	Expenses of FAI Staff			
		630000	WAG - General Expenses			
		630100	WAG - General Expenses - test events			
		630200	WAG - Provision on debtor			
		630300	WAG - Expenses of FAI Officers			
		630300	WAG - Expenses of FAI Staff			
		630400	WAG - Expenses for ASC Officials			
		631000	General Expenses			
		631100	Expenses - test events			
		631200	Expenses of FAI Officials			
		631300	Expenses of FAI Staff			
		632000	WC - General Expenses			800
		632100	WC - Champ Medals	760,81	600	1000
		632200	WC - Expenses of FAI Officials - Jury / Steward	445,71	300	800
		632300	WC - Expenses of FAI Judges			
		632400	WC - Technical Support / Logistics (eg: Trackers IGC)			
		633000	CC - General Expenses			
		633100	CC - Champ Medals		2000	
		633200	CC - Expenses of FAI Officials - Jury / Steward		300	
		633300	CC - Expenses of FAI Judges			

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2,3	World Series	633400 CC - Technical Support / Logistics (eg: Trackers IGC)			
		634000 WS - General Administration (incl Medals)			
		634100 WS - Marketing / Communication (incl. TV)			
		634200 WS - TD / Judges Costs / Officials			
		634300 WS - Transportation & Logistics			
		634400 WS - Technical Support (IT, Services)			
	ASC Challenges	635000 ASC Ch - General Administration (incl Medals)			
		635100 ASC Ch - Marketing / Communication (incl. TV)			
		635200 ASC Ch - TD / Judges Costs / Officials			
		635300 ASC Ch - Transportation & Logistics			
		635400 ASC Ch - Technical Support (IT, Services)	181,63		
	Other Events	640000 RBAR - Servicing Costs			
		640100 RBAR - Servicing Costs			
	Development Programs	650000 Judges Training			
		650100 IT Development - Specific (eg. Ranking Systems)			
		650200 Technology Development	2195,6	2000	2500
		650300 Safety Development			
	Marketing / Communication				
	Merchandising	660000 Purchase of Textiles			
		660100 Purchase of Pin's / Badges			
		660200 Purchase of Flags			
		660300 Purchase of Videos			
		660400 Purchase of other items			
		660500 Purchase of ASC Proficiency Card / Certificates			
		660600 Purchase of Airsport Medals			
	Performance Awards & Diplomas	661000 Purchase of GC Medals			
		661100 Purchase of S. Gökçen Medals			
		661200 Purchase of Diplomas			
	Subscriptions to Associations	662000 Expenses to Attend Association AGM			
		662100 Fees to various Associations			
	Printing / Advertising / News	663000 Events & Advertising Costs			
2,4		663100 Newspaper / Subscriptions			
		663200 Printing Costs			
	Graphic Design	664000 Development of Visual Identity			
	Public Relations	665000 Gifts / Merchandise			
		665100 Expenses / Representation			
	TV Production	666000 Media Consulting			
		666100 TV Distribution			
		666200 TV Production		3300	1500
	Financial Costs				
	Bank Charges	680000 Interest & Bank Charges	95,42	60	100
2,5	Investment Charges	681000 Account Management Fee			
	Interest on Bank Loan (MSI Office)	680100 Bank Loan Interest (MSI)			
	Others				
	Reserves	695000 Attributions - WAG Reserve			
		695100 Reserve Dissolution			
	Exceptional Charges	696000 Exceptional Charges			
	Loss on Debtors	396000 Loss on Members Debt			
		396100 Loss on other Debtor			
		396200 Attribution - Provision for Debt			
		396300 Dissolution - Provision for Debt			