

BUDGET GUIDELINES AND CALCULATION SPREADSHEET - REVENUES

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: "Merchandising" is revenues from textiles, pin's & badges, flags, videos, proficiency cards & certificates, etc ...				This part allows the detailed figures to be directly entered and to generate the Budget Report		
REVENUES				ACTUAL 2012	BUDGET 2013	BUDGET 2014
Budget Headings		Detailed Accounting Plan		Financial Details		
		Account N°	Designation			
1,1	Income from Members			0	0	0
	Subscriptions	300000	Subscriptions - VAT 0%			
		300100	Subscriptions - VAT 8.0%			
		300200	Declassification - Subscriptions			
	Arrears Subscriptions		Manual Extract of Late Payments			
1,2	Competition Revenues			4 420	5 600	4800
	Sanction Fee - WAG	310000	WAG - Sanction fees			
		310010	WAG - Bid fee			
		310020	WAG - Non Refundable Deposit			
		310040	WAG - reimbursement of expenses			
	Sanction Fee - World Champ	310050	Sanction Fee - World Champ	3920	2400	4800
	Sanction Fee - Continental Champ	310060	Sanction Fee - Continental Champ		3200	
	Sanction Fee - ASC Challenge	310070	Sanction Fee - ASC Challenge			
	Host City Fee - World Series	310080	Host Fee - World Series			
	Sale of Medals	320000	Championship Medals			
		320010	World Cup Medals			
		320020	Other Medals			
	Other: Protest Fees, Online Contest	330000	Protest Fee	500		
		330010	Online Contest			
		330020	Equipment Rental			
1,3	Commercial Revenues			0	0	0
	Merchandising (Textile, badges, pin's etc .	350000	Sales of Textile			
		350010	Sales of Pin's / Badges			
		350020	Sales of Flag			
		350030	Sales of Videos			
		350040	Sales of other items			
		350050	Sales of ASC Proficiency Card / Certificates			
		350060	Sales of Airsport Medals			
	Sponsors (Incl VIK)	360000	Sponsoring Rights			
		360010	Corporate Patron programme			
	TV / Media Rights	370000	TV Rights			
	Licensing - Royalties (Incl Equipment)	375000	Licensing / Certification Fees			
	Donations	380000	Donations			
1,4	Financial Income			0	0	0
		686000	Revenue from Investments			
		687000	Revenue from Share			
		688000	Revenue from Obligations - Int. Fund			
		688500	Revenue from Obligations - FAI			
		689000	Gain of Foreign Exchange			
		685000	Interest from Creditors			
1,5	Other Income			0	0	0
	MSI Rental incomes	390000	Office rental			
	Records Claims	385000	Homologation of Records			
	Extraordinary Income	395000	Extraordinary Income			