

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

FINANCE WORKING GROUP INTERNATIONAL PARACHUTING COMMISSION

I am very happy in this role, love doing the work and working with our people. I seek to continuously, and incrementally, improve the processes for the benefit of all in the IPC and you will see some suggested changes in the *Proposed Changes 2019* FWG Annexes A-C attached. I look forward to providing you with some interesting financial statistics at the IPC Meeting in January.

Finances for 2018 are in FWG Annex D. There are some significant and unexpected changes to our financial position which I will explain in January 2019. This has required an update of the Budget that you approved at the last Plenary.

In my first year I experienced a steep learning curve. I am deeply grateful to members of the FWG, past and present, particularly Buzz Bennett and Doris Merz, for their ongoing guidance, rapid responses and deep knowledge. Patrice Girardin has always been a thoughtful and positive contributor. I also particularly would like to thank Peter Pfalzgraf for continuing to occupy the Finance Secretary role during my first month when I was in hospital and unable to use my computer. He later effected a tidy transition to me and I valued his best ideas.

Thank you to all who helped in this formative year.

Gail Bradley
IPC Finance Secretary
22 November 2018

ANNUAL REPORT FOR 2018

The Finance Secretary's work falls into these areas:

1. Processing Judge and Jury Claims
2. Processing fees for FCEs
3. Paying invoices against Budget
4. Preparing annual reports for FAI and IPC.

1. Processing Judge & Jury Claims:

- I received 113 claims to process in 2018. Six are outstanding due to late claims by Judges and/or lost in process by FAI Head Office.
- All claims were acknowledged within 48 hours of receipt, and immediately processed if correct. My benchmark is to process within five days.
- Around 40% of claims were incorrect in some way and were sent back to the Claimant. Once corrected, all claims were sent to FAI within five days.
- Another Judge claimant had a misunderstanding of the Policy, and some misinformation, which resulted in a sizeable claim reduction. On this topic I consulted the FWG, the

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

Bureau, the Chief Judge and past Finance Secretaries who agreed that the Policy was correct and must be followed. To try to prevent this occurring again, Karla Cole was approached suggesting some slides be inserted into the FAI Judge Training Course, to teach the ERP to new FAI Judges. These are now operational. Most claimants learn from the experience, and many say “I didn’t know”. I would like them to better understand the ERP.

- Communications with FAI are variable. In my first month I got no replies to any email in the handover phase from Peti. Then I got five days turnaround on claims during Voss. Paola Lopez was now assisting Cosette Mast. This was great. However, as Paola’s work still required approval by Cosette, when the latter took some weeks unannounced leave in the middle of the year, turnaround times became longer than one month, impacting Bulgaria’s and Prostějov’s claimants, drawing out some payments over 40 days. I think the FAI must better communicate when key personnel take leave, while also making contingency plans to avoid bottlenecks caused by one person’s absence.
- The Expense Reimbursement Policy stands the tests again and again. It is the safety net that is needed and works every time. I apply the ERP on a consistent basis. At a FWG email-meeting in November, we made some minor changes to its wording for clarity, and propose to discuss four items which require discussion at our FWG meeting in January. *See “Proposed Changes 2019 FWG Annex A”.*
- We see no need to increase the maximum reimbursement limits at this time. Only five claims were over the allowable limits, all of which were caused by the claimants’ mistakes or misunderstandings.
- Having all forms typed, not handwritten, is a positive move.
- There are inconsistencies between our FAI Controllers. Not all FAI Controllers used the IPC Personnel List, and one missed sending me Annex 4 for eight weeks, leaving a long wait for the Organiser to get their Deposit back. Some still believe the Jury ought to do these tasks. Therefore, I received claims from Judges I had no idea were attending FCEs and it wasted time validating their attendance via their Chief Judges/FAI Controllers. The FAI Controller’s Handbook needs to be updated with the two requirements to submit to the Finance Secretary an IPC Personnel List for each FCE, and a correctly calculated Annex 4. *See “Proposed Changes 2019 FWG Annex B”, attached.*

2. Processing fees for FCEs

- All Application Fees, Deposits and Sanction Fees have been received and/or refunded as required.
- The only issue in this area is the inconsistency between FAI Controllers as covered above.
- Annex 4 in the FAI Controller’s Handbook has led to some confusion. We seek to make it clearer. *See “Proposed Changes 2019 FWG Annex B”, attached.*

3. Paying invoices against Budget

- I suffered “Budget Shock” in 2018, and will revise the way we do the Budget in 2019, with your understanding, consent and approval. There were items that IPC must pay for, that the Bureau had to approve, that did not appear in your approved 2018 Budget, e.g.: Records Processing (€7,600 estimated), now billed directly by FAI, Bureau Representation where it was formerly agreed that a Bureau member should be present at each FCE, but

<i>Subject:</i>	Finance Working Group Report 2018	Annex No. -	6.1
<i>Author:</i>	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
<i>Date:</i>	15 December 2018	Total Pages	12

not necessarily occupying a paid-for position, and the upcoming 2019 Strategy Workshop (€10,000 worst-case, offset by savings in other areas and an *Exceptional Projects* grant from FAI – status uncertain).

- There were also liabilities carrying over from 2017 to be met out of the 2018 Budget, with no provision made. These included refundable Deposits, (€17,000), 2017 Judge claims (€2,400) and unpaid bills (€8,300).
- Add all those sums together and you can see when I took over the bank account in March, how scary it was to anticipate how low our reserves were going to run.
- Fortunately, the 2018 Budget I was given was missing income for Sanction Fees from Bulgaria. This helped cover the unexpected cash flow depletion.
- The end result, estimated is that instead of €95,850 income, we earned €118,040 (increase of €22,190 income). Instead of Expenditure of €140,490, we expended €170,855 (increase of €30,365 expenditure). This means the sum of €52,815 must be taken from the ASC Reserve, instead of the planned €44,640, which is a difference of only €8,175 from what was expected. *See Appendix D.*
- With another hat on, I wound up IPETA and transferred back to IPC the balance of over €28,574.96 seed capital. FAI wrote off the balance, but I have not been able to ascertain whether this was against IPC reserves or FAI's as agreed would happen.
- While Budget forecasts for 2018 had been as accurate as possible at the time, certain actual items were materially different from the budget forecast
- Skydive TV was correctly paid €4,109.50 (US\$5,000) for their 2016 losses. The 2018 Minutes stated IPC would underwrite a further €5,000 as "*an allowance of up to 5,000 € against any loss in 2018*". It has not been possible to make this payment as Skydive TV at the time of writing this report has not presented any actual figures or statement demonstrating this loss, despite repeated requests. I have Budgeted for it in the event we hear from them.
- In order to have greater accountability of Budget Requests, I propose to introduce a simple, typed Budget Request Template. *See Proposed Changes 2019 FWG Annex C.*

4. Preparing annual reports for FAI and IPC

- Please see attached provisional financial statements for 2018. I am still waiting for outstanding items and converted sums. All remain Provisional until 31 December 2018, when final figures may be obtained from FAI and a reconciliation completed. I will do this in January and update you in Lille.
- The 2019 Budget will be completed and presented during the Plenary.
- Mid-year I had to provide a financial forecast to FAI for our 2019 financial needs, and received a copy of the FAI Budgets before the General Conference. They show that the FAI will cease using the reserves of the profitable Commissions to fund their own cash flow shortfall by 2020, only upon the receipt of one million euros from some external fund about which we know nothing. We can only pray with FAI that the unknown benefactor pulls them out of the red.

To aid all our thought-processes, I prepared some statistical analysis which I shall share with you in Lille. It involves our future cash flows, and the needs to either spend less or gain more income, against the structure of a five-year Strategic Plan.

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

Also see the Income and Expenditure Statements per FCE for 2018, in *FWG Annex D*.

FWG ANNEX A: PROPOSED CHANGES 2019 – to ERP

Changes to ERP (as marked. Four others to be discussed in FWG meeting.)

Item	Reason for Change
Meals on travel days, for Jury, are not reimbursable unless a stopover of longer than five hours is required. Meals include only breakfast, lunch and dinner, and exclude all drinks.	Tightening of the definition of “food”. ERP allows Jury to buy “food” but the definition is loose. Travelling Jurors are currently buying airport meals, snacks, alcohol, drinks, even on short stopovers on travel days when they could eat free on the aircraft.
Car rental quotes must include all taxes and projected fuel costs and tolls, to substantiate the need. The Jury-hirer must agree to transfer all three Jury personnel to and from the airport/station using the Jury Hire Car. This must not include an overnight stay in a hotel to meet up with a missing/late arriving Jury member.	Cars may be rented on Bureau-approval only upon the provision of a quote. However, these online quotes do not reveal taxes, fuel, other hidden costs until the claimant presents their bill, sometimes twice what was approved. This change allows all costs to be considered and weighed against public transport in advance. Prevents “bill shock”.
The claim form and receipts may be sent in original form by post mail or must be sent by email in scanned digital form to the IPC Finance Secretary. (This appears in three places).	Move to the modern age. No more surface mail/postage. One unfortunate Judge had to wait 8 weeks to get paid while I was living away from home in Brisbane for the WPC in Australia. If we move fully to digital, there should be fewer delays in reimbursements.
(5) Visa costs are considered to be a cost of travel to and from the normal place of residence.	Clarity. Delete item 5 (which includes visas as a cost of travel) as it conflicts with the <i>exclusion</i> of visa costs from the costs of travel, in the Maximum Limits table. In that table, Visa costs payable to 150 euros.
Travel insurance is not a reimbursable expense	Clarity. Up to 25 % of claimants claim travel insurance costs, not realizing it protects them, not IPC. Making it black and white here.
All claims must be submitted within three (3) months of the official completion of the claimant's most recent competition or the claimant's stated return to their normal place of residence or, if fewer than three months remain, then by 31 December in the year of the claim, or no reimbursement shall be made. Claims under review are exempt from these deadlines.	New rule: Prevents Budget Shock when old claims arrive from previous years with no knowledge. Ensures the current year can be wrapped up properly. Applies pressure on late claimants to make their claims properly at the end of the trip, as is expected in other spheres. Three months is still a generous span of time. Risk of loss of receipts if we allow any longer. Exceptions granted if a claim is still being finalised.

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

FWG ANNEX B: PROPOSED CHANGES 2019 – to FAI Controller Handbook

Changes to FAI Controller's Handbook:

Ensure that FAI Controllers are fully aware of their responsibilities to provide two typed documents to the Finance Secretary. Remove any references that allude otherwise. These include:

1. The IPC Personnel List available on the website
2. A properly completed and calculated, typed, Annex 4. (Page 10). 3.5.5 to be better worded, see also last line in Annex 4.

Other suggested improvements:

3. FC must work more closely with the FS to obtain the correct bank account details
4. FC to send all financial documents back to the FS, not the Jury (Annex 4)
5. The Jury President does not need to sign the Jury claims.
6. There is no space to sign forms now we have gone digital. This change should be in Jury Handbook and FCEAD. (3.5.2 & 3, Page 6)

Change Annex 4 so that mistakes cannot be made - as follows:

Application Fee: _____ AF _____ €
(paid at time of Bid)

Deposit: _____ €
(to be paid 30 days before start of competition)

Sanction Fee Calculation

Provisional Entries

Competitors

Eligible Officials (HoD, Team Manager, etc.)

TOTAL A _____

Interim Payment (€90 x Total A – AF (above)) = _____ IP _____ €
(to be paid 7 days before the start of the competition)

Final Entries

Competitors

Eligible Officials (HoD, Team Manager, etc.)

TOTAL B _____

Final Sanction Fee €90 x Total B = _____ FSF _____ €

Settlement Calculation

FSF – (IP + AF) = _____ SC _____ €

If SC is positive, a further payment to IPC of this amount is required

If SC is negative, the amount is to be refunded to the Organiser by IPC

NB: Credit to Buzz Bennett for devising this improved table

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

FWG ANNEX C: PROPOSED CHANGES 2019 – to Budget Requests

Procedural Change for Budget Requests:

The way Committees and Officials put forth their requests for funding for the next Budget is a bit random. Sometimes it is verbal, it is ad hoc, sometimes an afterthought, sometimes on the spur of the moment. It is usually done during the IPC meeting, and that is fine. And of course, the funds are generally approved and paid.

However, no one is held accountable or asked to examine whether perceived benefits were actually gained. We just hand over sometimes very large licks of cash and don't hold each other to account very well. And usually spend a little over the agreed maximum.

The Bureau, including me as part of the Bureau, believes this practice could be better managed, with a business case presented to the Plenary on the cost/benefits to the IPC of each significant request. This way, requestors will be more thoughtful, accurate and accountable to the Plenary on their expenditure and be able to state what was changed/improved as a result. This proposal is consistent with contemporary business practices.

I propose to introduce in Lille for discussion a simple *Budget Requests Template* to be used to make random funding requests from the Budget. This can be as simple as you require, or as comprehensive as the next two pages, but must be in writing. *See attached proposed Template.*

BUDGET REQUESTS TEMPLATE

Please complete your requests for IPC Budget or Funding using this Template.

The comments in the left hand column are a guide. Use as much or as little as necessary. Include attachments if necessary. Make sure everyone will understand the need, the benefits and the outcomes of your project.

Forward your Budget Request Template to the IPC Finance Secretary, ideally before 1 December each year, to ipcqailbradley@gmail.com.

Item	(EXAMPLES in red to be deleted)
1. Title	<i>Dynamic Training Tapes & Exam</i>
2. Description <ul style="list-style-type: none"> <i>Be specific</i> <i>State quantities</i> 	<i>Create 10 x video files to be stored with CoJT for IPC and used as FAI Judge Dynamic training material.</i> <i>Create a Dynamic FAI Judge examination paper of 30 questions to go with the files.</i>
3. Need <p><i>Outline the overarching need for the proposed project, including:</i></p> <ul style="list-style-type: none"> <i>the opportunity, need or problem that this project seeks to address;</i> <i>previous findings that are relevant to this project.</i> 	<i>The IPC has no material to train Dynamic Judges. Unlike other disciplines, where videos can be collected from a competition, this has not happened in Dynamic as it is a new discipline. This project seeks to add material to the Judges Committee's stock of files. We have tried to train on site at competitions but it happens too fast to train at the same time we are judging.</i>

<i>Subject:</i>	Finance Working Group Report 2018	Annex No. -	6.1
<i>Author:</i>	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
<i>Date:</i>	15 December 2018	Total Pages	12

4. Objectives

- *How the project aligns with the FAI, IPC, Discipline or Committee*

Dynamic is a new discipline for the IPC, as is Indoor. It has some catching up to do, and some integration with the other disciplines in terms of aligning our Judge Training processes, materials and

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

strategies <ul style="list-style-type: none"> • <i>The expected outcomes or deliverables</i> • <i>The anticipated impact.</i> • <i>The duration of these benefits.</i> 	<i>training methods. This is so the Judges Committee and the CoJT will have some commonality across all disciplines and is consistent with offering a high quality of FAI Judge Training. We will produce the Dynamic Training Tapes and also the Dynamic evaluation. This is the first time this has been done so will be of great benefit around the world to introduce a common standard. It is expected the materials we produce will require updating every two years.</i>
	5. Benefits <ul style="list-style-type: none"> • <i>Consistent standard of FAI Judge Dynamic training around the world</i> • <i>Standardised exam paper</i> • <i>Central storage = ease of access to materials</i>
	6. Amount <i>(with currency in numbers and words)</i> <p>€2,000 (Two thousand euros)</p>
	7. Personnel <ul style="list-style-type: none"> • <i>Who will be the Project Manager?</i> • <i>Other personnel required?</i> • <i>Other skills required?</i> <ul style="list-style-type: none"> • <i>John Doe will make the files as he is a skilled Dynamicflier competitor and Judge.</i> • <i>Jane Doe will package the files, send them to the CoJT and write the exam paper</i> • <i>The Judges Committee and CoJT will approve the exam paper, format it correctly, and store it.</i>
8. Timeframe <ul style="list-style-type: none"> • <i>Start Date</i> • <i>Milestone dates</i> • <i>End Date</i> 	<ul style="list-style-type: none"> • <i>The project will commence 1 Feb 2018</i> • <i>The files will be finished by 1 May 2018</i> • <i>The exam paper will be written and approved by 1 June 2018</i> • <i>The project will cease by 1 July 2018</i>
	9. Location (if any) <ul style="list-style-type: none"> • <i>Files will be made at Gravity Bahrain</i> • <i>Writing and packing will be done in Israel</i> • <i>Storage will be done in Germany.</i>
	10. Governance <ul style="list-style-type: none"> • <i>Are any contracts required to be signed?</i> • <i>Who will supervise management and compliance with contracts and agreements?</i> • <i>Who will own any Intellectual Property created by the Project?</i> • <i>Who will manage that IP on an ongoing basis?</i> • <i>Who will generate an Invoice and present it for payment?</i> <ul style="list-style-type: none"> • <i>John Doe will submit an Invoice to IPC for Tunnel time with receipts. Jane Doe will monitor and manage his work.</i> • <i>John Doe will submit an invoice with receipts for consulting hours</i> • <i>Jane Doe will submit an invoice with receipts for consulting hours</i> • <i>The IP will be owned by the IPC</i> • <i>The IPC will need to re-commission this project to refresh the IP every two years.</i>

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

11. Project Completion

- *How will you know the Project is completed?*
- *When will Claims for Reimbursement be made?*
- *What deliverables will been produced?*
- *Who will make the final report for the IPC Plenary?*

The Project is completed when the tapes and exam are given to CoJT and then the Judges Committee has approved it.

Final sign-off will be CoJT, Chair of Judges Committee and Chair of Indoor/Dynamic Working Group.

Claims for reimbursement will come only at the end, ie: 1 July 2018.

A Report will be prepared for IPC Plenary 2019 and delivered by Chair of Dynamic Working Group.

12. Who is making this Request?

*Meryl Streep
(Chair of Dynamic Working Group).*

13. Date of Request

1 November 2018

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

FWG ANNEX D: IPC INCOME AND EXPENDITURE AGAINST 2018 BUDGET

PERFORMANCE AGAINST BUDGET 2018					as at: 22/11/2018	
<i>Account #</i>			2018 BUDGET €	ENTRIES	ACTUAL€	ENTRIES
	Income					
1007	EPC Indoor Skydiving	Norway	€ 15,300	170	€ 13,950	155
1022	WPC Canopy Piloting	Poland	€ 8,100	90	€ 9,000	100
1028	WPC Style and Accuracy	Bulgaria	€ 0	0	€ 23,990	266
1029	WPC Wingsuit Flying	CR	€ 9,000	100	€ 7,110	79
1020	WPC Artistic Events	Australia	€ 5,400	60	€ 5,580	62
1021	WPC Canopy Formation	Australia	€ 9,000	100	€ 9,720	108
1024	WPC Formation Skydiving	Australia	€ 22,500	250	€ 24,030	267
1027	WPC Speed Skydiving	Australia	€ 2,250	25	€ 2,970	33
1006	WC Indoor Skydiving	Bahrain	€ 24,300	270	€ 21,690	241
	Total Income		€ 95,850		€ 118,040	€ 22,190
	Balancing item from ASC Reserve		€ 44,640		€ 52,815	-€ 8,175
	BALANCE		€ 140,490		€ 170,855	
			2018 BUDGET €		ACTUAL€	RESULT
	Expenditure (estimated *)					
2001	FAI General Conference		€ 1,000		€ 120	€ 880
2002	IPC Plenary 2018		€ 5,000		€ 2,601	€ 2,399
2003	Extended Bureau - Plenary		€ 1,500		€ 0	€ 1,500
2004	IPC Midyear Bureau Meeting		€ 500		€ 0	€ 500
2050	IPC Strategy Workshop 2019 *		€ 0		€ 10,000	-€ 10,000
2035	Officer Expenses *		€ 3,640		€ 239	€ 3,401
2005	IPC Bureau Representation		€ 1,500		€ 2,558	-€ 1,058
2006	ASC and other IPC President IPC Committee and WGs		€ 1,000		€ 2,054	-€ 1,054
2010	- Artistic Events	€ 300			0.00	€ 300
2011	- Canopy Formation	€ 300			0.00	€ 300
2012	- Canopy Piloting	€ 1,100			1,380.00	-€ 280
2013	- Finance Working Group	€ 300			0.00	€ 300
2014	- Formation Skydiving	€ 300			0.00	€ 300
2015	- Indoor Skydiving	€ 300			2,000.00	-€ 1,700
2016	- Judges	€ 550			5,519.04	-€ 4,969
2017	- Para Ski	€ 450			600.00	-€ 150
2018	- Rules & Regulations	0			0.00	€ 0
2019	- Speed Skydiving	€ 2,000			228.35	€ 1,772
2020	- Style & Accuracy	€ 300			0.00	€ 300
2021	- Technical & Safety	€ 300			0.00	€ 300
2022	- Wingsuit Flying	€ 1,200	7,400.00 €		€ 0	€ 1,200 9,727.39
2038	FAI for Comp'n Records Processing *	€ 0			€ 7,600	-€ 7,600
2030	World Games	€ 4,000			€ 4,000	€ 0
2031	IPC Jury * (incls 2017 late claims)	€ 19,000			€ 26,946	-€ 7,946
2032	IPC Judges Travel * (incls 2017 late claims)	€ 67,500			€ 78,386	-€ 10,886
2033	Website Maintenance	€ 5,450			€ 5,450	€ 0
2034	Media Liaison, Skydive TV *	€ 23,000			€ 21,174	€ 1,826
	Total Expense		€ 140,490		€ 170,855	-€ 30,365

<i>Subject:</i>	Finance Working Group Report 2018	Annex No. -	6.1
<i>Author:</i>	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
<i>Date:</i>	15 December 2018	Total Pages	12

Income is actual received.

*Expenses are not finalised but are best estimates where indicated *.*

Subject:	Finance Working Group Report 2018	Annex No. -	6.1
Author:	Gail Bradley, Finance Secretary	Agenda ref. -	6.1
Date:	15 December 2018	Total Pages	12

FWG ANNEX D: INCOME/EXPENDITURE per FCE (provisional)

FCE & # of Officials		EXPENDITURE	Sub-total	INCOME	WIN/LOSS
Voss	All Officials	-€ 10,966.57		€ 13,950.00	€ 2,983.43
3	Jury		-€ 4,175.83		
17	Judges		-€ 6,790.74		
Wroclaw	All Officials	-€ 9,731.62		€ 9,000.00	-€ 731.62
3	Jury		-€ 3,345.83		
6	Judges		-€ 6,385.79		
Bulgaria	All Officials	-€ 11,201.26		€ 23,990.00	€ 12,788.74
3	Jury	(est.)	-€ 4,588.77		
15	Judges	(est.)	-€ 6,612.49		
Prostejov	All Officials	-€ 10,038.75		€ 7,110.00	-€ 2,928.75
3	Jury		-€ 3,476.27		
7	Judges		-€ 6,562.48		
Australia	All Officials	-€ 43,025.15		€ 42,300.00	-€ 725.15
3	Jury	(est.)	-€ 5,933.07		
31	Judges	(est.)	-€ 37,092.08		
Bahrain	All Officials	-€ 17,163.20		€ 21,690.00	€ 4,526.80
3	Jury	(est.)	-€ 3,166.66		
19	Judges	(est.)	-€ 13,996.54		
TOTAL	ALL OFFICIALS	-€ 102,126.55		€ 118,040.00	€ 15,913.45
18	ALL JURY (Av. €1,370)	(est.)	-€ 24,686.43		
95	ALL JUDGES (Av. €804)	(est.)	-€ 77,440.12		
113	(Av. €894)				