

## 1. Performance against budget

Cost Centre	Head	Budget for year	Budget to end of quarter	Actual to end of quarter	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£87,500	£43,700	£47,000	£3,300	
General	Employee & similar costs: other	£328,800	£164,400	£119,700	£-44,700	2
General	Other costs: audit of the accounts of the States of Jersey	£307,300	£307,300	£307,300	£0	3
General	Other costs: general	£42,900	£21,500	£23,500	£2,000	
General	Other costs: office-related	£19,600	£9,800	£7,500	£-2,300	4
<b>General</b>	<b>Total</b>	<b>£786,100</b>	<b>£546,700</b>	<b>£505,000</b>	<b>£-41,700</b>	
Governance	Employee & similar costs: Chairman	£2,000	£1,000	£1,000	£0	
Governance	Employee & similar costs: Other	£6,400	£3,200	£4,800	£1,600	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£4,100	£4,100	£4,100	£0	
Governance	Other costs: general	£5,800	£2,900	£100	£-2,800	
<b>Governance</b>	<b>Total</b>	<b>£18,300</b>	<b>£11,200</b>	<b>£10,000</b>	<b>£-1,200</b>	
<b>Grand Total</b>		<b>£804,400</b>	<b>£557,900</b>	<b>£515,000</b>	<b>£-42,900</b>	

## Commentary

1. Rounded to nearest £100s
2. Employee and other costs other: less days have been worked by the affiliates than per budget
3. Other costs: audit of the accounts of the States of Jersey is stated net of the recharge to the Social Security funds

**2. Time of the Comptroller and Auditor General and Deputy Comptroller and Auditor General**

		<b>Budget for year</b>	<b>Budget to end of quarter</b>	<b>Actual to end of quarter</b>	<b>Variance</b>
C&AG	Days	132	66	71	5
	Expenditure	£87,500	£43,750	£47,000	£3,250
Deputy C&AG	Days	120	60	71	11
	Expenditure	£76,200	£38,100	£44,900	£6,800

**Commentary**

1. Rounded to nearest £100s

**3. Expenses of the Comptroller and Auditor General**

<b>Trip No</b>	<b>Destination</b>	<b>Start date</b>	<b>End date</b>	<b>Air Travel Expenses</b>	<b>Surface Travel Expenses</b>	<b>Hotel Expenses</b>	<b>Total</b>
14	London	04/04/2017	04/04/2017		£34.50		£34.50
16	Jersey	24/04/2017	25/04/2017	£111.51	£75.10	£99.17	£285.78
17	London	12/05/2017	12/05/2017		£34.50		£34.50
18	Jersey	15/05/2017	16/05/2017	£75.19	£88.60	£113.57	£277.36
19	Jersey	22/05/2017	24/05/2017	£91.51	£72.40	£205.00	£368.91
20	Jersey	05/06/2017	06/06/2017	£83.92	£89.20	£106.96	£280.08
21	Cardiff	11/06/2017	12/06/2017		£10.00		£10.00
22	London	15/06/2017	15/06/2017	£83.27	£22.50		£105.77
23	Jersey	19/06/2017	20/06/2017	£79.23	£88.90	£103.71	£271.84
<b>Q2 Total</b>	London	22/06/2017	22/06/2017		£26.10		£26.10
				<b>£524.63</b>	<b>£541.80</b>	<b>£628.41</b>	<b>£1,694.84</b>

**Commentary**

1. Expenditure on Trip 20 comprises a cancellation fee incurred after the event was postponed
2. The average cost of a return flight to Jersey was £87.43 reflecting advance booking and increased use of travel from London Gatwick.
3. Hotel expenses averaged £104.73 per night reflecting advance booking.