

## 1. Performance against budget

Cost Centre	Head	Budget for year	Budget to end of quarter 3	Actual to end of quarter 3	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£99,000	£74,250	£76,500	£2,250	
General	Employee & similar costs: other	£281,100	£210,825	£222,900	£12,075	2
General	Other costs: audit of the accounts of the States of Jersey	£325,900	£325,900	£333,000	£7,100	3
General	Other costs: general	£48,000	£36,000	£23,000	-£13,000	4
General	Other costs: office-related	£25,600	£19,200	£21,500	£2,300	
<b>General</b>	<b>Total</b>	<b>£779,600</b>	<b>£666,175</b>	<b>£676,900</b>	<b>£10,725</b>	
Governance	Employee & similar costs: Chairman	£2,000	£1,500	£1,500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,300	£3,225	£2,300	-£925	
Governance	Employee & similar costs: Other	£8,100	£6,075	£3,400	-£2,675	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£4,500	£4,500	£4,400	-£100	
Governance	Other costs: general	£2,500	£1,875	£500	-£1,375	
Governance	Other costs: office-related	200	£150	0	-£150	
<b>Governance</b>	<b>Total</b>	<b>£21,600</b>	<b>£17,325</b>	<b>£12,100</b>	<b>-£5,225</b>	
C&AG recruitment	Advertising	£3,500	£3,500	£4,000	£500	
C&AG recruitment	Agency costs	£27,500	£27,500	£34,900	£7,400	
<b>C&amp;AG recruitment</b>	<b>Total</b>	<b>£31,000</b>	<b>£31,000</b>	<b>£38,900</b>	<b>£7,900</b>	5
	<b>Grand Total</b>	<b>£832,200</b>	<b>£714,500</b>	<b>£727,900</b>	<b>£13,400</b>	

## Commentary

1. Rounded to nearest £100s
2. Reflects increased Deputy C&AG costs, affiliate work brought forward
3. Additional costs following re-tender of external audit
4. IT support costs lower than expected
5. Actual costs over original budget estimated

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

		Budget for year	Budget to end of quarter	Actual to end of quarter	Variance
C&AG	Days	145.5	109.5	111.0	1.5
	Expenditure	£103,300	£77,800	£78,800	£1,000
Deputy C&AG	Days	129.0	96.75	99	2.3
	Expenditure	£86,700	£65,025	£66,500	£1,475

**Commentary**

1. Rounded to nearest £100s

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

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total
18	Jersey	30.06.19	02.07.19	£227.82	£51.53	£225.78	£505.13
19	Jersey	14.07.19	16.07.19	£281.50	£51.53	£209.54	£542.57
20	London	24.07.19	24.07.19		£37.13		£37.13
21	London	25.07.19	25.07.19		£37.13		£37.13
22	London	27.08.19	27.08.19		£37.13		£37.13
23	Jersey	02.09.19	03.09.19	£114.16	£58.43	£123.30	£295.89
24	Jersey	08.09.19	10.09.19	£209.07	£51.53	£232.61	£493.21
25	Jersey	22.09.19	24.09.19	£141.52	£51.53	£215.63	£408.68
26	London	30.09.19	30.09.19		£46.24		£46.24
<b>Q3 Total</b>				<b>£974.07</b>	<b>£422.18</b>	<b>£1,006.86</b>	<b>£2,403.11</b>

**Commentary**

1. The average cost of a completed return flight to Jersey was £185.22
2. Hotels cost an average of £111.87 per night
3. Expenses include booking and administration fees