

1. Performance against budget

Cost Centre	Head	Budget for year	Budget to end of quarter 2	Actual to end of quarter 2	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£102,000	£51,000	£49,800	£-1,200	
General	Employee & similar costs: other	£295,800	£147,500	£139,900	£-7,600	2
General	Other costs: audit of the accounts of the States of Jersey	£344,000	£344,000	£343,600	£-400	
General	Other costs: general	£41,200	£16,500	£8,800	£-7,700	3
General	Other costs: office-related	£30,000	£15,000	£14,100	£-900	
General	Total	£813,000	£574,000	£556,200	£-17,800	
Governance	Employee & similar costs: Chairman	£2,000	£1,000	£1,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,000	£2,000	£2,800	£800	
Governance	Employee & similar costs: Other	£19,000	£9,500	£16,000	£6,500	4
Governance	Other costs: audit of the accounts of the Office of the C&AG	£5,000	£5,000	£4,200	£-800	
Governance	Other costs: general	£14,000	£12,800	£0	£-12,800	5
Governance	Other costs: office-related	0	£0	0	£0	
Governance	Total	£44,000	£30,300	£24,000	£-6,300	
	Grand Total	£857,000	£604,300	£580,200	£-24,100	

Commentary

1. Rounded to nearest £100s
2. Affiliate time re-allocated to Covid response work in second half of the year
3. Less Travel and Accommodation than anticipated
4. Includes full cost of Review of Board of Governance
5. Recruitment advertising has not yet taken place

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	145.0	72.5	72.0	-0.5
	Expenditure	£106,000	£51,500	£52,600	£1,100
Deputy C&AG	Days	129.0	64.5	63.0	-1.5
	Expenditure	£79,000	£39,500	£43,400	£3,900

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Commentary

1. Rounded to nearest £100s
5. Deputy CAG budget increased by 14 days in April 2020

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total
7	Jersey	20.04.20	22.04.20	£122.27		£1.03	£123.30
8	Jersey	11.05.20	13.05.20	£131.27		£1.03	£132.30
9	Jersey	01.06.20	02.06.20	£82.15		£1.03	£83.18
10	Jersey	15.06.20	17.06.20	£112.18		£1.03	£113.21
11	Jersey	29.06.20	01.07.20	£124.02		£1.03	£125.05
Quarter 2 total				£571.89	£0.00	£5.15	£577.04

Commentary

1. The average cost of a completed return flight to Jersey was £0
2. Hotels cost an average of £0 per night
3. Expenses include booking and administration fees
4. Trip 7 to 11 were pre-booked in January or February 2020, prior to Flybe going into administration and travel restrictions due to Corona. Flights are generally non-refundable at the point of booking, but we are seeking advice on this refunds from the States' travel agent. Hotel costs relate to booking fees.