

## 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	£21,900	£21,500	-£400	
General	Employee & similar costs: other	£328,800	£82,200	£63,000	-£19,200	
General	Other costs: audit of the accounts of the States of Jersey	£307,300	£307,300	£307,300	£0	2
General	Other costs: general	£42,900	£10,700	£9,900	-£800	
General	Other costs: office-related	£19,600	£4,900	£3,900	-£1,000	3
<b>General</b>	<b>Total</b>	<b>£786,100</b>	<b>£427,000</b>	<b>£405,600</b>	<b>-£21,400</b>	
Governance	Employee & similar costs: Chairman	£2,000	£500	£500	£0	
Governance	Employee & similar costs: Other	£6,400	£1,600	£2,600	£1,000	
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	£1,500	£0	-£1,500	
<b>Governance</b>	<b>Total</b>	<b>£18,300</b>	<b>£7,700</b>	<b>£7,200</b>	<b>-£500</b>	
	<b>Grand Total</b>	<b>£804,400</b>	<b>£434,700</b>	<b>£412,800</b>	<b>-£21,900</b>	

## Commentary

1. Rounded to nearest £100s

2. Other costs: audit of the accounts of the States of Jersey is stated net of the recharge to the Social Security funds

3. Other costs: office-related - there are anticipated to be costs associated with an office move

**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	33	32.5	-0.5
	Expenditure	£87,500	£21,900	£21,500	-£400
Deputy C&AG	Days	120	30	36.5	6.5
	Expenditure	£76,200	£19,100	£22,700	£3,600

**Commentary**

1. Rounded to nearest £100s
2. The Deputy C&AG has worked a higher proportion of days in quarter 1 to cover for the C&AG's leave

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

Trip No	Destination	Start date	End date	Air Travel Expenses	Surface Travel Expenses	Hotel Expenses	Total
1	Jersey	11/12/2016	13/12/2016			£158.07	£158.07
2	Jersey	08/01/2017	09/01/2017		£56.10	£94.07	£150.17
3	Jersey	15/01/2017	18/01/2017		£77.50	£307.36	£384.86
4	London	19/01/2017	19/01/2017		£28.50		£28.50
5	London	24/01/2017	24/01/2017		£34.50		£34.50
6	Jersey	29/01/2017	31/01/2017	£110.40	£83.10	£180.63	£374.13
7	Jersey	12/02/2017	13/02/2017	£67.25	£82.95	£84.07	£234.27
8	London	14/02/2017	14/02/2017		£34.50		£34.50
9	Jersey	20/03/2017	21/03/2017	£93.30	£54.00	£95.36	£242.66
10	London	22/03/2017	22/03/2017		£34.50		£34.50
11	London	24/03/2017	24/03/2017		£34.50		£34.50
12	Jersey	26/03/2017	29/03/2017	£110.40	£45.60	£258.66	£414.66
13	London	24/03/2017	30/03/2017		£34.50		£34.50
<b>Q1 Total</b>				<b>£381.35</b>	<b>£600.25</b>	<b>£1,178.22</b>	<b>£2,159.82</b>

**Commentary**

1. On grounds of materiality, expenditure on flights is recorded in the period in which the payment is made.
2. The average cost of a return flight to Jersey was £95.34 reflecting advance booking and increased use of travel from London Gatwick.
3. Hotel expenses averaged £90.63 per night reflecting advance booking.