

## 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	£94,500	£23,600	£21,000	-£2,600	
General	Employee & similar costs: other	£320,400	£80,200	£62,600	-£17,600	2
General	Other costs: audit of the accounts of the States of Jersey	£316,500	£316,500	£316,500	£0	3
General	Other costs: general	£40,800	£10,400	£8,600	-£1,800	
General	Other costs: office-related	£25,500	£6,100	£5,800	-£300	
<b>General</b>	<b>Total</b>	<b>£797,700</b>	<b>£436,800</b>	<b>£414,500</b>	<b>-£22,300</b>	
Governance	Employee & similar costs: Chairman	£2,000	£500	£500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£2,800	£700	£700	£0	
Governance	Employee & similar costs: Other	£7,800	£1,950	£2,900	£950	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£4,300	£4,300	£4,300	£0	
Governance	Other costs: general	£2,800	£700	£0	-£700	
<b>Governance</b>	<b>Total</b>	<b>£19,700</b>	<b>£8,150</b>	<b>£8,400</b>	<b>£250</b>	
	<b>Grand Total</b>	<b>£817,400</b>	<b>£444,950</b>	<b>£422,900</b>	<b>-£22,050</b>	

## Commentary

1. Rounded to nearest £100s
2. Employee and other costs other : decision to underspend to accommodate costs of additional work not included in original plan undertaken later in the financial year
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**

		Budget for year	Budget to end of quarter	Actual to end of quarter	Variance
C&AG	Days	142	36	31	-5
	Expenditure	£97,300	£24,300	£21,000	-£3,300
Deputy C&AG	Days	132	33	28	-5
	Expenditure	£85,800	£21,500	£18,100	-£3,400

**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
1	Jersey	03.01.18		£94.01			£94.01
2	Jersey	14.01.18	17.01.18	£115.05	£84.17	£275.51	£474.73
3	London	24.01.18	24.01.18		£28.00		£28.00
4	Jersey	28.01.18	31.01.18	£96.85	£64.95	£261.52	£423.32
5	London	01.02.18	01.02.18		£70.32		£70.32
6	Jersey	11.02.19	13.02.18	£102.85	£56.30	£179.82	£338.97
7	Jersey	18.03.18	20.03.18	£114.05	£89.03	£182.67	£385.75
7A	Jersey	18.03.18	20.03.18	£58.94			£58.94
8	London	26.03.18	26.03.18		£39.20		£39.20
<b>Q1 Total</b>				<b>£581.75</b>	<b>£431.97</b>	<b>£899.52</b>	<b>£1,913.24</b>

**Commentary**

1. Trip 1 reflects flight costs incurred on planned trip cancelled due to the cancellation of a meeting of the Audit Committee
2. Trips 7 and 7A includes an allocation of half the cost of a return flight
3. Trip 7 reflects the allocation of the cost of a return flight cancelled as a meeting was cancelled
4. The average cost of a completed return flight to Jersey was £104.56
5. Hotels cost an average of £89.95 per night
6. Expenses include booking and administration fees