

## 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	£94,500	£47,300	£44,600	-£2,700	
General	Employee & similar costs: other	£320,400	£160,200	£128,100	-£32,100	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	£20,500	£16,500	-£4,000	
General	Other costs: office-related	£25,500	£12,850	£11,700	-£1,150	
<b>General</b>	<b>Total</b>	<b>£797,700</b>	<b>£557,350</b>	<b>£517,400</b>	<b>-£39,950</b>	
Governance	Employee & similar costs: Chairman	£2,000	£1,000	£1,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£2,800	£1,400	£700	-£700	
Governance	Employee & similar costs: Other	£7,800	£3,900	£4,900	£1,000	
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	£1,400	£0	-£1,400	
<b>Governance</b>	<b>Total</b>	<b>£19,700</b>	<b>£12,000</b>	<b>£10,900</b>	<b>-£1,100</b>	
	<b>Grand Total</b>	<b>£817,400</b>	<b>£569,350</b>	<b>£528,300</b>	<b>-£41,050</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	71	66	-5
	Expenditure	£97,300	£48,700	£45,300	-£3,400
Deputy C&AG	Days	132	66	64	-2
	Expenditure	£85,800	£42,900	£41,600	-£1,300

**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
9	Jersey	04.04.18	05.04.18	£122.91	£74.15	£104.42	£301.48
10	Jersey	09.04.18		£106.29			£106.29
11	London	17.04.18	17.04.18		£34.50		£34.50
12	London	19.04.18	19.04.18		£29.80		£29.80
13	Jersey	13.05.18	15.05.18	£197.71	£87.90	£225.30	£510.91
14	Jersey	21.05.18	22.05.18	£108.81	£72.90	£114.80	£296.51
15	London	13.06.18	13.06.18		£35.30		£35.30
16	Jersey	18.06.18	19.06.18	£84.84	£87.15	£114.80	£286.79
17	London	21.06.18	21.06.18		£31.70		£31.70
18	Jersey	25.06.18	26.06.18	£86.09	£70.30	£101.30	£257.69
<b>Q2 Total</b>				<b>£706.65</b>	<b>£523.70</b>	<b>£660.62</b>	<b>£1,890.97</b>

**Commentary**

1. Trip 10 reflects costs incurred on a planned trip cancelled due to a Public Accounts Committee meeting being reorganised.
2. The average cost of a completed return flight to Jersey was £120.07
3. Hotels cost an average of £110.10 per night
4. Expenses include booking and administration fees