

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	£94,500	£70,900	£71,800	£900	
General	Employee & similar costs: other	£320,400	£240,300	£199,800	£40,500	2
General	Other costs: audit of the accounts of the States of Jersey	£316,500	£316,500	£316,900	£400	3
General	Other costs: general	£40,800	£30,600	£24,200	£16,600	
General	Other costs: office-related	£25,500	£19,100	£17,300	£8,200	
General	Total	£797,700	£677,400	£630,000	£167,700	
Governance	Employee & similar costs: Chairman	£2,000	£1,500	£1,500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£2,800	£2,100	£1,300	£1,500	
Governance	Employee & similar costs: Other	£7,800	£5,900	£7,600	£200	4
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	£2,100	£800	£2,000	
Governance	Total	£19,700	£15,900	£15,500	£4,200	
	Grand Total	£817,400	£693,300	£645,500	£171,900	

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
4. Additional time supporting the operation of the Board

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	107	107	0
	Expenditure	£97,300	£73,000	£73,100	£100
Deputy C&AG	Days	132	99	97	-2
	Expenditure	£85,800	£64,400	£63,100	-£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
19	London	02.07.18	02.07.18		£36.30		£36.30
20	Jersey	09.07.18	10.07.18	£131.54	£101.36	£101.30	£334.20
21	London	18.07.18	18.07.18		£36.33		£36.33
22	London	19.07.18	19.07.18		£36.33		£36.33
23	Jersey	23.07.18	25.07.18	£122.45	£132.28	£225.30	£480.03
24	Jersey	30.07.18	31.07.18	£119.42	£85.33	£101.30	£306.05
25	Jersey	09.09.18	11.09.18	£135.33			£135.33
26	Jersey	10.09.18	11.09.18	£166.07	£83.17	£197.30	£446.54
27	Jersey	23.09.18	25.09.18	£146.27	£99.23	£197.30	£442.80
Q3 Total				£821.08	£610.33	£822.50	£2,253.91

Commentary

1. Trip 25 reflects additional costs incurred due to a Public Accounts Committee meeting being reorganised
2. The average cost of a completed return flight to Jersey was £137.15
3. Hotel cost an average of £117.50 per night
4. Expenses include booking and administration fees