

## 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	£99,000	£49,500	£50,100	£600	
General	Employee & similar costs: other	£281,100	£140,550	£145,800	£5,250	
General	Other costs: audit of the accounts of the States of Jersey	£325,900	£325,900	£333,000	£7,100	2
General	Other costs: general	£48,000	£24,000	£14,800	£-9,200	3
General	Other costs: office-related	£25,600	£12,800	£11,300	£-1,500	
<b>General</b>	<b>Total</b>	<b>£779,600</b>	<b>£552,750</b>	<b>£555,000</b>	<b>£2,250</b>	
Governance	Employee & similar costs: Chairman	£2,000	£1,000	£1,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,300	£2,150	£1,100	£-1,050	
Governance	Employee & similar costs: Other	£8,100	£4,050	£2,000	£-2,050	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£4,500	£4,500	£4,400	£-100	
Governance	Other costs: general	£2,500	£1,250	£200	£-1,050	
Governance	Other costs: office-related	£200	£100	£0	£-100	
<b>Governance</b>	<b>Total</b>	<b>£21,600</b>	<b>£13,050</b>	<b>£8,700</b>	<b>£-4,350</b>	
C&AG recruitment	Advertising	£3,500	£3,500	£0	£-3,500	4
C&AG recruitment	Agency costs	£27,500	£27,500	£34,000	£6,500	4
<b>C&amp;AG recruitment</b>	<b>Total</b>	<b>£31,000</b>	<b>£31,000</b>	<b>£34,000</b>	<b>£3,000</b>	4
	<b>Grand Total</b>	<b>£832,200</b>	<b>£596,800</b>	<b>£597,700</b>	<b>£900</b>	

## Commentary

1. Rounded to nearest £100s
2. Additional costs following re-tender of external audit
3. IT support costs expected to be incurred later in the year
4. Actual costs over original budget estimated

**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	145.5	72.7	72.0	-0.7
	Expenditure	£103,300	£51,650	£51,100	£-550
Deputy C&AG	Days	129.0	64.5	63.5	-1.0
	Expenditure	£86,700	£43,350	£42,700	£-650

**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	London	17.04.19	17.04.19		£37.13		£37.13
10	Jersey	28.04.19	30.04.19	£149.71	£51.53	£218.02	£419.26
11	Jersey	06.05.19	07.05.20	£126.32	£51.53	£116.82	£294.67
12	London	08.05.19	08.05.19		£34.33		£34.33
13	Jersey	13.05.19	14.05.19	£125.62	£41.53	£124.01	£291.16
14	Jersey	19.05.19	21.05.19	£175.82	£57.03	£212.66	£445.51
15	Jersey	03.06.19	04.06.19	£140.22	£58.43	£124.26	£322.91
16	Jersey	16.06.19	18.09.16	£175.82	£51.53	£220.13	£447.48
17	St Albans	19.06.19	19.06.18		£19.80		£19.80
<b>Q2 Total</b>				<b>£893.51</b>	<b>£402.84</b>	<b>£1,015.90</b>	<b>£2,312.25</b>

**Commentary**

1. The average cost of a completed return flight to Jersey was £148.92
2. Hotels cost an average of £112.88 per night
3. Expenses include booking and administration fees