

1. Performance against budget

Cost Centre	Head	Budget for year	Budget to end of quarter 4	Actual to end of quarter 4	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£99,000	£99,000	£105,800	£6,800	2
General	Employee & similar costs: other	£281,100	£281,100	£294,300	£13,200	3
General	Other costs: audit of the accounts of the States of Jersey	£325,900	£325,900	£333,600	£7,700	4
General	Other costs: general	£48,000	£48,000	£31,300	£-16,700	5
General	Other costs: office-related	£25,600	£25,600	£25,000	£-600	
General	Total	£779,600	£779,600	£790,000	£10,400	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,300	£4,300	£4,300	£0	
Governance	Employee & similar costs: Other	£8,100	£8,100	£6,000	£-2,100	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£4,500	£4,500	£4,300	£-200	
Governance	Other costs: general	£2,500	£2,500	£1,600	£-900	
Governance	Other costs: office-related	200	£200	0	£-200	
Governance	Total	£21,600	£21,600	£18,200	£-3,400	
C&AG recruitment	Advertising	£3,500	£3,500	£4,000	£500	
C&AG recruitment	Agency costs	£27,500	£27,500	£35,200	£7,700	
C&AG recruitment	Total	£31,000	£31,000	£39,200	£8,200	6
	Grand Total	£832,200	£832,200	£847,400	£15,200	

Commentary

1. Rounded to nearest £100s
2. Additional time on audit programme brought forward from 2018 and in connection with recruitment of new C&AG
3. Additional time of Deputy C&AG costs, and affiliates on audit programme brought forward from 2018
4. Additional costs following re-tender of external audit
5. Expected IT work on 365 delayed to priorities completion of audit projects
6. 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 4	Actual to end of quarter 4	Variance
C&AG	Days	145.5	145.5	155.0	9.5
	Expenditure	£103,300	£103,300	£110,100	£6,800
Deputy C&AG	Days	129.0	129.0	138.0	9.0
	Expenditure	£86,700	£86,700	£92,800	£6,100

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
26	London	30.09.19	30.09.19		£46.24		£46.24
27	Jersey	06.10.19	08.10.19	£141.52	£51.53	£222.48	£415.53
28	Jersey	13.10.19	15.10.19	£157.62	£51.53	£194.40	£403.55
29	Jersey	20.11.19	22.10.19	£169.72	£47.93	£188.13	£405.78
30	London	08.11.19	08.11.19		£37.13		£37.13
31	Jersey	10.11.19	13.11.19	£141.52	£51.53	£285.87	£478.92
32	Jersey	24.11.19	26.11.19	£126.32	£51.53	£183.26	£361.11
33	Jersey	08.12.19	11.12.19	£230.47	£51.53	£270.66	£552.66
34	London	17.12.19	17.12.19		£37.13		£37.13
35	London	19.12.19	19.12.19		£37.13		£37.13
Q4 Total				£967.17	£463.21	£1,344.80	£2,775.18

Commentary

1. The average cost of a completed return flight to Jersey was £161.20
2. Hotels cost an average of £96.06 per night
3. Expenses include booking and administration fees