

## 1. Performance against budget

Cost Centre	Head	Original budget for the year	Budget for Quarter 1	Actual for Quarter 1	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£105,000	£26,300	£25,700	£-600	
General	Employee & similar costs: other	£357,500	£89,300	£67,500	£-21,800	2
General	Other costs: audit of the accounts of the States of Jersey	£398,000	£398,000	£398,000	£0	
General	Other costs: general	£43,500	£7,600	£10,700	£3,100	3
General	Other costs: office-related	£28,000	£7,000	£7,500	£500	
<b>General</b>	<b>Total</b>	<b>£932,000</b>	<b>£528,200</b>	<b>£509,400</b>	<b>£-18,800</b>	
Governance	Employee & similar costs: Chairman	£2,000	£500	£500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,000	£800	£1,600	£800	
Governance	Employee & similar costs: Other	£9,000	£3,000	£2,400	£-600	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,000	£7,000	£7,200	£200	
Governance	Other costs: general	£2,000	£1,000	£0	£-1,000	
Governance	Other costs: office-related	£0	£0	£0	£0	
<b>Governance</b>	<b>Total</b>	<b>£25,000</b>	<b>£12,300</b>	<b>£11,700</b>	<b>£-600</b>	
	<b>Grand Total</b>	<b>£957,000</b>	<b>£540,500</b>	<b>£521,100</b>	<b>£-19,400</b>	

## Commentary

1. Rounded to nearest £100s
2. Less affiliate time spent on audit work; less Deputy CAG time and JAO office finance work than expected.
3. IT Development costs spent earlier in the year than anticipated
4. Note there are £100 rounding differences included in variances as the States of Jersey round to £000's and the Jersey Audit Office round to £00's

**2. Time of the Comptroller and Auditor General and Deputy Comptroller and Auditor General**

		Budget for year	Budget for Quarter 1	Actual for Quarter 1	Variance	Notes
C&AG	Days	146.0	36.0	37.0	1.0	
	Expenditure	£110,000	£26,600	£27,300	£700	
Deputy C&AG	Days	129.0	33.0	29.6	-3.4	
	Expenditure	£92,000	£23,750	£20,400	-£3,350	

**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	31.01.22	02.02.22	£248.26	£72.40	£91.63	£412.29	
3	Jersey	22.02.22	23.02.22	£214.26	£66.76	£91.63	£372.65	
4	Jersey	09.03.22	11.03.22	£240.26	£71.58	£176.63	£488.47	1
5	Jersey	27.03.22	29.03.22	£204.26	£55.57	£176.63	£436.46	1
<b>Quarter 1 Total</b>				<b>£1,197.30</b>	<b>£364.56</b>	<b>£861.65</b>	<b>£2,423.51</b>	

**Commentry**

1. Excludes some surface travel and hotel subsistence costs expected to be invoiced in April 2022
2. The average cost of a completed return flight to Jersey was £ 239.46 in Quarter 1
3. Hotels cost an average of £86.17 per night in Quarter 1
4. Expenses include booking and administration fees