

1. Performance against budget

Cost Centre	Head	Original budget for the year	Budget for Quarter 2	Actual for Quarter 2	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£105,000	£52,600	£53,700	£1,100	
General	Employee & similar costs: other	£357,500	£178,700	£140,800	£-37,900	2
General	Other costs: audit of the accounts of the States of Jersey	£398,000	£398,000	£413,000	£15,000	3
General	Other costs: general	£43,500	£17,900	£17,900	£0	
General	Other costs: office-related	£28,000	£14,000	£12,600	£-1,400	
General	Total	£932,000	£661,200	£638,000	£-23,200	
Governance	Employee & similar costs: Chairman	£2,000	£1,000	£1,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,000	£1,300	£1,900	£600	
Governance	Employee & similar costs: Other	£9,000	£3,000	£6,100	£3,100	4
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,000	£7,000	£7,000	£0	
Governance	Other costs: general	£2,000	£1,000	£0	£-1,000	
Governance	Other costs: office-related	£0	£0	£0	£0	
Governance	Total	£25,000	£13,300	£16,000	£2,700	
	Grand Total	£957,000	£674,500	£654,000	£-20,500	

Commentary

1. Rounded to nearest £100s
2. Less Affiliate time spent on audit work in first 1st half of the year, expected to be charged in 2nd half of the year Less Deputy CAG time and JAO office finance work than expected.
3. Audit fee uplifted for unexpected inflationary increase on States of Jersey audit fees
4. Less Deputy CAG time than anticipated.
5. Note there are £100 rounding differences included in variances as the States of Jersey round to £000s and the Jersey Audit Office round to £00s

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

		Budget for year	Budget for Quarter 2	Actual for Quarter 2	Variance	Notes
C&AG	Days	146.0	71.0	73.5	2.5	
	Expenditure	£110,000	£52,900	£55,700	£2,800	
Deputy C&AG	Days	129.0	33.0	52.0	19.0	
	Expenditure	£92,000	£23,750	£37,200	£13,450	

Commentary

1. Rounded to nearest £100s

3. Expenses of the Comptroller and Auditor General

6	Jersey	02.05.22	05.02.22	£248.59	£99.97	£351.08	£699.64	
7	Frankfurt	19.05.22	22.05.22	£257.41	£70.54	£197.63	£525.58	
8	Jersey	06.06.22	08.06.22	£471.24	£50.98	£213.26	£735.48	1, 6
9	Jersey	27.06.22	28.06.22	£324.26		£106.63	£430.89	1
Quarter 2 Total				£1,301.50	£221.49	£868.60	£2,391.59	

Commentry

1. Excludes some surface travel and hotel subsistence costs expected to be invoiced in July 2022
2. The average cost of a completed return flight to Jersey was £ 278.29 in Quarter 2
3. Hotels cost an average of £96.51 per night in Quarter 2
4. Expenses include booking and administration fees
5. Surface travel updated for actual amounts invoiced in April 2022
6. Includes £188.35 aborted return flight incurred as original trip extended