

## 1. Performance against budget

Cost Centre	Budget Head	Revised Budget	Budget to Month 12	Actual for Month 12	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£119,100	£119,100	£118,600	£500	
General	Employee & similar costs: other	£391,500	£391,500	£383,100	£8,400	2
General	Other costs: audit of the accounts of the States of Jersey	£500,400	£500,400	£459,600	£40,800	3
General	Other costs: general	£51,900	£51,900	£53,900	£2,000	
General	Other costs: office-related	£29,000	£29,000	£37,400	£8,400	4
<b>General</b>	<b>Total</b>	<b>£1,091,900</b>	<b>£1,091,900</b>	<b>£1,052,600</b>	<b>£39,300</b>	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,100	£6,100	£6,500	£400	
Governance	Employee & similar costs: Other	£11,600	£11,600	£17,100	£5,500	5
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,400	£8,400	£8,300	£100	
Governance	Other costs: general	£2,000	£2,000	£2,300	£300	
Governance	Other costs: office-related	£0	£0	£600	£600	6
Governance	Recruitment chair and board members	£30,000	£30,000	£15,300	£14,700	7
<b>Governance</b>	<b>Total</b>	<b>£60,100</b>	<b>£60,100</b>	<b>£52,100</b>	<b>£8,000</b>	
	<b>Grand Total</b>	<b>£1,152,000</b>	<b>£1,152,000</b>	<b>£1,104,700</b>	<b>£47,300</b>	

## Commentary

1. Rounded to nearest £100s
2. Audit monitoring costs lower than expected. Less time Affiliate time utilised than planned.
3. Audit fees less as audit boundary did not expand as anticipated
4. Increase in office rent back dated to 2023.
5. More Board Secretary time for liaison on Board recruitment activities and Board visit to Island
6. Hire of Board meeting rooms
7. Recruitment costs less than anticipated

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

		Budget for year	Budget to Month 12	Actual to Month 12	Variance
C&AG	Days	145.0	145.0	145.0	0.0
	Expenditure	£125,200	£125,200	£125,100	£100
Deputy C&AG	Days	129.0	129.00	133.5	-4.5
	Expenditure	£111,900	£111,900	£114,095	£-2,195

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**Commentary**

1. Rounded to nearest £100s
2. Additional days agreed with C&AG

## 3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Note
1	Jersey	07.01.24	11.01.24	300.63	122.79	496.37	£919.79	
2	Jersey	31.01.24	31.01.24	209.98	43.73	0	£253.71	
3	Jersey	08.02.24	09.02.24	370.63	101.37	61.29	£533.29	
4	Jersey	20.02.24	21.02.24	295.63	106.53	83.14	£485.30	
5	Jersey	05.03.24	06.03.24	235.63	84.98	118.81	£439.42	
6	Jersey	25.03.24	28.03.24	240.63	111.23	261.88	£613.74	
7	Jersey	09.04.24	11.04.24	240.63	110.52	239.89	£591.04	
8	Jersey	23.04.24	24.04.24	265.63	96.64	134.44	£496.71	
9	Jersey	14.06.24	15.06.24	224.43	36.62	130.24	391.29	
10	Austria	23.05.24	25.05.24	294.34	80.64	305.72	680.70	4
11	Jersey	04.06.24	06.06.24	180.63	157.73	284.74	623.10	
12	Jersey	18.06.24	19.06.24	276.28	160.52	165.23	602.03	
13	Jersey	03.07.24	03.07.24	225.63	80.37	0	306.00	
14	Jersey	03.09.24	06.09.24	270.97	162.48	436.57	870.02	
15	Jersey	24.09.24	25.09.24	225.97	102.12	124.16	452.25	
16	Brussels EURORAI	30.09.24	02.10.24	0	159.43	354.05	513.48	5
17	Jersey	13.10.24	15.10.24	295.97	150.54	143.17	589.68	
18	Jersey	23.10.24	25.10.24	360.97	123.54	210.21	694.72	
19	Jersey	04.11.24	07.11.24	370.97	215.2	235.31	821.48	
20	Jersey	17.11.24	21.11.24	249.05	117.84	274.26	641.15	
<b>Total for 12 months to December 2024</b>				<b>£5,134.60</b>	<b>£2,324.82</b>	<b>£4,059.48</b>	<b>£11,518.90</b>	

## Commentary

- Expenses include estimated booking and administration fees recorded at the time of booking which may vary when subsequently charged
- The average cost of a completed return flight to Jersey was £256.73
- Hotels cost an average of £112.76 per night
- Attendance at the EURORAI (European Organisation of Regional Audit Institutions) Seminar
- Attendance at EURORAI conference