

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	£123,000	£123,000	£126,300	£3,300	2
General	Employee & similar costs: other	£474,600	£474,600	£440,000	£-34,600	3
General	Other costs: audit of the accounts of the States of Jersey	£413,800	£413,800	£415,700	£1,900	
General	Other costs: general	£74,200	£74,200	£73,500	£-700	
General	Other costs: office-related	£33,800	£33,800	£35,300	£1,500	
General	Recruitment new C&AG	£40,000	£40,000	£29,000	£-11,000	4
General	Total	£1,159,400	£1,159,400	£1,119,800	£-39,600	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,300	£6,300	£2,900	£-3,400	2
Governance	Employee & similar costs: Other	£14,300	£14,300	£12,900	£-1,400	3
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,700	£8,700	£8,500	£-200	
Governance	Other costs: general	£4,400	£4,400	£1,300	£-3,100	5
Governance	Other costs: office-related	£900	£900	£300	£-600	6
Governance	Total	£36,600	£36,600	£27,900	£-8,700	
Grand Total		£1,196,000	£1,196,000	£1,147,700	£-48,300	

Commentary

1. Rounded to nearest £100s
2. More C&AG time spent on JAO duties and less on Board
3. More Deputy C&AG time spent on JAO duties and less on Board. Less time Affiliate time due to deferral of project. More time on finance and governance than anticipated.
4. Recruitment costs less than estimated.
5. Less Board travel due to two meetings held remotely rather than in person as anticipated
6. Less Board meeting accommodation as set out in 5 above

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	£129,200	£129,200	£129,200	£0	2
Deputy C&AG	Days	129.0	129.00	129.1	-0.1	
	Expenditure	£115,600	£115,600	£114,100	£1,500	3

Commentary

1. Rounded to nearest £100s
2. Exact payments to C&AG total £129,222.60
3. Additional 0.1 day paid to DC&AG with agreement of C&AG. Difference in £ largely relates to an over-estimate of DC&AG social security budget

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Note
1	London	07.01.25	07.01.25		295.56		£295.56	
2	Jersey	13.01.25	16.01.25	220.97	116.41	181.16	£518.54	
3	Jersey	28.01.25	30.01.25	320.36	100.42	125.11	£545.89	
4	London	05.02.25	05.02.25		176.72		£176.72	
5	Jersey	10.02.25	13.02.25	235.37	125.98	263.91	£625.26	
6	Jersey	18.02.25	19.02.25	265.97	109.15	86.59	£461.71	
7	London	11.03.25	11.03.25		82.86		£82.86	
8	Jersey	11.03.25	13.03.25	143.4	92.46	161.21	£397.07	
9	Jersey	25.03.25	27.03.25	223.13	130.54	130.81	£484.48	
10	Jersey	31.03.25	01.04.25	265.97	59	98.11	£423.08	
11	Jersey	19.05.25	22.05.25	214.97	165.9	401.51	£782.38	
12	London	12.05.25	12.05.25		197.22		£197.22	
13	Jersey	09.06.25	12.06.25	250.67	123.34	541.58	£915.59	
14	London	16.06.25	16.06.25		291.76		£291.76	
15	Jersey	15.07.25	17.07.25	255.77	141.13	245.39	£642.29	
16	Jersey	15.09.25	18.09.25	301.96	152.4	425.55	£879.91	5
17	Jersey	23.09.25	25.09.25	286.56	118.68	315.55	£720.79	
18	Genova EURORAI	01.10.25	03.10.25	183.30	0.00	0.00	£183.30	
19	Jersey	07.10.25	09.10.25	208.34	185.07	178.45	£571.86	
20	Jersey	14.10.25	16.10.25	266.26	115.54	187.00	£568.80	
21	London	03.11.25	03.11.25		161.83		£161.83	
22	Jersey	05.11.25	08.11.25	300.37	42.60	183.20	£526.17	
23	Jersey	30.11.25	02.12.25	396.66	153.22	147.65	£697.53	
24	Jersey	14.12.25	15.12.25	266.77	106.75	61.60	£435.12	
Total for 12 months to December 2025				£4,606.80	£3,244.54	£3,734.38	£11,585.72	

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 £255.93
- Hotels cost an average of £103.73 per night