

1. Performance against budget

Cost Centre	Budget Head	Revised Annual Budget	Budget to Month 2	Actual for Month 2	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£127,200	£21,200	£21,802	£602	2
General	Employee & similar costs: other	£445,988	£70,747	£54,791	£-15,957	3
General	Other costs: audit of the accounts of the States of Jersey	£474,687	£474,687	£474,687	£0	
General	Other costs: general	£77,030	£12,472	£10,168	£-2,304	
General	Other costs: office-related	£33,700	£5,600	£5,623	£23	
General	Recruitment new C&AG	£500	£500	£0	£-500	
General	Total	£1,159,105	£585,206	£567,070	£-18,136	
Governance	Employee & similar costs: Chairman	£2,000	£333	£0	£-333	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,600	£0	£0	£0	2
Governance	Employee & similar costs: Other	£5,595	£0	£0	£0	3
Governance	Other costs: audit of the accounts of the Office of the C&AG	£9,000	£9,000	£9,000	£0	
Governance	Other costs: general	£4,100	£400	£-93	£-493	
Governance	Other costs: office-related	£600	£0	£0	£0	
Governance	Total	£27,895	£9,733	£8,907	£-826	
	Grand Total	£1,187,000	£594,939	£575,977	£-18,962	

Commentary

- Budget rounded to nearest £100s
- More C&AG time spent on JAO duties and less on Board
- More Deputy C&AG time spent on JAO duties and less on Board.
More time on finance and governance than anticipated but less affiliate time that budgeted

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

		Budget for year	Budget to Month 2	Actual to Month 2	Variance
C&AG	Days	145.0	24.2	23.5	0.7
	Expenditure	£133,700	£21,200	£21,800	£-600
Deputy C&AG	Days	129.0	21.50	18.4	3.1
	Expenditure	£120,295	£20,049	£17,000	£3,049

Commentary

- Budget rounded to nearest £100s

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Subsistence	Total	Note
1	Jersey	13-Jan	15-Jan	94.43	42.60	112.10	30.00	£279.13	
2	Jersey	27-Jan	29-Jan	291.51	21.80	114.00		£427.31	
3	Jersey	02-Feb	03-Feb	229.91	124.01	56.05		£409.97	
4	Jersey	11-Feb	13-Feb	279.91	118.21	112.10	27.78	£538.00	
Total for 2 months to February 2026				£895.76	£306.62	£394.25	£57.78	£1,654.41	

Commentary

1. Expenses include estimated booking and administration fees recorded at the time of booking which may vary when subsequently charged
2. The average cost of a completed return flight to Jersey was £255.93
3. Hotels cost an average of £56.32 per night