

1. Performance against budget

Cost Centre	Head	Budget for year	Budget to end of month 10	Actual to end of month 10	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£102,000	£84,600	£86,000	£1,400	
General	Employee & similar costs: other	£303,300	£248,800	£233,500	£-15,300	2
General	Other costs: audit of the accounts of the States of Jersey	£344,000	£344,000	£373,200	£29,200	3
General	Other costs: general	£34,500	£26,700	£12,100	£-14,600	4
General	Other costs: office-related	£30,000	£24,600	£24,300	£-300	
General	Total	£813,800	£728,700	£729,100	£400	
Governance	Employee & similar costs: Chairman	£2,000	£1,500	£1,500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,000	£3,600	£5,400	£1,800	
Governance	Employee & similar costs: Other	£19,000	£18,000	£17,000	£-1,000	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£5,000	£5,000	£4,200	£-800	
Governance	Other costs: general	£13,200	£13,200	£4,900	£-8,300	5
Governance	Other costs: office-related	0	£0	0	£0	
Governance	Total	£43,200	£39,800	£33,000	£-6,800	
	Grand Total	£857,000	£768,500	£762,100	£-6,400	

Commentary

1. Rounded to nearest £100s
2. Reflects the actual timing of work
3. Reflects increase in the 2020 States of Jersey audit fee upon re-tendering during September 2020
4. Travel and IT costs less than anticipated
5. Over-accrual of travel costs in 2019. Budget includes recruitment advertising costsof £12,000.00 of which £5000 has been charged to date

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

		Budget for year	Budget to end of month 10	Actual to end of month 10	Variance	Notes
C&AG	Days	145.0	120.8	125.0	4.2	
	Expenditure	£106,000	£88,200	£91,300	£3,100	
Deputy C&AG	Days	129.0	107.5	104.5	-3.0	5
	Expenditure	£88,900	£74,100	£72,000	-£2,100	

Commentary

1. Rounded to nearest £100s
5. Deputy CAG budget increased by 14 days in April 2020

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total
No trips were made during October due to Coronavirus restrictions							
12	Jersey	06.09.20	10.09.20	£79.99	£48.15	£434.38	£562.52
Months 9 and 10 Total				£79.99	£48.15	£434.38	£562.52

Commentary

1. The cost of the completed return journey by ferry and flight to Jersey was £110.99
2. The hotel cost an average of £136.34 per night
3. Expenses include booking and administration fees