

## 1. Performance against budget

Cost Centre	Head	Original budget for the year	Revised budget for year See note 5 below	Budget for Quarter 3	Actual for Quarter 3	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£102,500	£102,500	£76,900	£78,200	£1,300	
General	Employee & similar costs: other	£335,900	£336,900	£252,520	£199,500	£-53,020	2
General	Other costs: audit of the accounts of the States of Jersey	£404,300	£404,300	£404,300	£404,300	£0	
General	Other costs: general	£43,800	£43,800	£27,430	£7,500	£-19,930	
General	Other costs: office-related	£31,200	£31,200	£23,500	£22,000	£-1,500	
<b>General</b>	<b>Total</b>	<b>£917,700</b>	<b>£918,700</b>	<b>£784,650</b>	<b>£711,500</b>	<b>£-73,150</b>	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£1,500	£1,500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,400	£4,400	£3,300	£1,500	£-1,800	
Governance	Employee & similar costs: Other	£9,000	£9,000	£6,700	£4,200	£-2,500	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,000	£7,000	£7,000	£7,000	£0	3
Governance	Other costs: general	£1,800	£1,800	£1,600	£0	£-1,600	4
Governance	Other costs: office-related	£100	£100	£100	£0	£-100	
<b>Governance</b>	<b>Total</b>	<b>£25,300</b>	<b>£24,300</b>	<b>£20,200</b>	<b>£14,200</b>	<b>£-6,000</b>	
	<b>Grand Total</b>	<b>£943,000</b>	<b>£943,000</b>	<b>£804,850</b>	<b>£725,700</b>	<b>£-79,150</b>	

## Commentary

1. Rounded to nearest £100s
2. Less affiliate time spent on audit work and JAO office finance, more time expected to be spent in 4th quarter
3. Adjustment to estimated JAO audit budget upon award of contract
4. Original travel costs anticipated for March Board meeting not incurred
5. Budget updated following the re-tender of the Jersey Audit Office audit for 2021 onwards

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

		Budget for year	Budget for Quarter 3	Actual for Quarter 3	Variance	Notes
C&AG	Days	145.0	108.8	108.0	-0.8	
	Expenditure	£106,000	£79,500	£79,600	£100	
Deputy C&AG	Days	129.0	96.8	84.3	-12.5	
	Expenditure	£89,700	£67,275	£58,102	-£9,173	

**Commentary**

1. Rounded to nearest £100s

## 3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	COVID-19 Test	Air Travel	Surface Travel	Hotel	Total
No trips were made during between January and March 2021 due to Covid-19 restrictions								
<b>Quarter 1</b>					<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
1	Jersey	09.05.21	14.05.21	£125.00	£179.98	£48.71	£572.66	£926.35
2	Jersey	23.05.21	26.05.21	£125.00	£159.98	£50.29	£375.30	£710.57
3	Jersey	06.06.21	09.06.21	£125.00	£208.09	£83.73	£291.50	£708.32
4	Jersey	27.06.21	29.06.21	£125.00	£248.09	£44.20	£225.61	£642.90
<b>Q2 Total</b>				<b>£500.00</b>	<b>£796.14</b>	<b>£226.93</b>	<b>£1,465.07</b>	<b>£2,988.14</b>
5	Jersey	09.07.21	13.07.21	£125.00	£248.09	£85.74		£458.83
6	Jersey	25.07.21	27.07.21	£125.00	£248.26	£17.47	£226.63	£617.36
7	Jersey	12.09.21	14.09.21	£125.00	£178.26	£52.92	£198.63	£554.81
<b>Q3 Total</b>				<b>£375.00</b>	<b>£674.61</b>	<b>£156.13</b>	<b>£425.26</b>	<b>£1,631.00</b>

## Commentry

1. Quarter 2 travel costs have been updated to reflect changes in booking charges
2. The average cost of a completed return flight to Jersey was £168.65 in Quarter 3
3. Hotels cost an average of £106.32 per night in Quarter 3
4. Expenses include booking and administration fees
5. Trip 7 excludes taxi fares which have not yet been invoiced