

1. Performance against budget

Cost Centre	Head	Original budget for the year	Budget for Quarter 3	Actual for Quarter 3	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£105,000	£78,700	£78,700	£0	
General	Employee & similar costs: other	£357,500	£178,700	£265,100	£86,400	2
General	Other costs: audit of the accounts of the States of Jersey	£398,000	£398,000	£424,000	£26,000	3
General	Other costs: general	£43,500	£17,900	£26,600	£8,700	
General	Other costs: office-related	£28,000	£14,000	£20,300	£6,300	
General	Total	£932,000	£687,300	£814,700	£127,400	
Governance	Employee & similar costs: Chairman	£2,000	£1,500	£1,500	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,000	£2,500	£2,800	£300	
Governance	Employee & similar costs: Other	£9,000	£6,000	£7,200	£1,200	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,000	£7,000	£7,200	£200	
Governance	Other costs: general	£2,000	£0	£0	£0	
Governance	Other costs: office-related	£0	£0	£0	£0	
Governance	Total	£25,000	£17,000	£18,700	£1,700	
Grand Total		£957,000	£704,300	£833,400	£129,100	

Commentary

1. Rounded to nearest £100s
2. More Affiliate time spent in Quarters 2 and 3 than original estimate; includes less Deputy CAG time than expected, see note 2 below.
3. Audit fee uplifted for unexpected inflationary increase on States of Jersey audit fees
4. Note there are £100 rounding differences included in variances as the States of Jersey round to £000's and the Jersey Audit Office round to £00's

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	146.0	107.0	108.5	1.5	
	Expenditure	£110,000	£81,200	£82,200	£1,000	
Deputy C&AG	Days	129.0	96.0	81.5	-14.5	
	Expenditure	£92,000	£68,250	£58,200	-£10,050	

Commentary

1. Rounded to nearest £100s

3. Expenses of the Comptroller and Auditor General

10	Jersey	06.07.22	07.07.22	£224.77	£98.09	£129.97	£452.83
11	London	21.07.22	21.07.22	£67.75			£67.75
12	Jersey	21.07.22	22.07.22	£221.56	£19.71	£127.04	£368.31
13	Jersey	06.09.22	08.09.22	£154.77	£45.01	£305.44	£505.22
14	Jersey	21.09.22	21.09.22	£156.77			£156.77
15	Jersey	26.09.22	28.09.22	£326.77	£117.49	£272.04	£716.30
Quarter 3 Total				£1,152.39	£280.30	£834.49	£2,267.18

Commentary

1. Due to timing differences, some surface travel may be invoiced in next quarter
2. The average cost of a completed return flight to Jersey was £192.07 in Quarter 3
3. Hotels cost an average of £139.08 per night in Quarter 3
4. Expenses include booking and administration fees
5. Surface travel updated for actual amounts upon receipt of invoice