

1. Performance against budget

Cost Centre	Head	Original budget for the year	Revised budget for year See note 5 below	Budget for Quarter 4	Actual for Quarter 4	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£102,500	£102,500	£102,500	£105,400	£2,900	£2
General	Employee & similar costs: other	£335,900	£336,900	£336,900	£330,100	£-6,800	2
General	Other costs: audit of the accounts of the States of Jersey	£404,300	£404,300	£404,300	£384,800	£-19,500	4
General	Other costs: general	£43,800	£43,800	£43,800	£26,000	£-17,800	5
General	Other costs: office-related	£31,200	£31,200	£31,200	£29,500	£-1,700	
General	Total	£917,700	£918,700	£918,700	£875,800	£-42,900	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£4,400	£4,400	£4,400	£1,500	£-2,900	2
Governance	Employee & similar costs: Other	£9,000	£9,000	£9,000	£5,900	£-3,100	6
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,000	£7,000	£7,000	£7,000	£0	7
Governance	Other costs: general	£1,800	£1,800	£1,800	£0	£-1,800	8
Governance	Other costs: office-related	£100	£100	£100	£0	£-100	9
Governance	Total	£25,300	£24,300	£24,300	£16,400	£-7,900	
	Grand Total	£943,000	£943,000	£943,000	£892,200	£-50,800	

Commentary

1. Rounded to nearest £100s
2. More time spent on CAG audit duties and less CAG time spent on Board Governance than expected
3. More affiliate time spent on audit work; less Deputy CAG time and JAO office finance work than expected.
4. Audit boundary not expanded in 2021 as originally planned by SoJ
5. Less travel and accommodation costs than anticipated
6. Less Deputy CAG time on Board duties
7. Budget updated following the re-tender of the Jersey Audit Office audit for 2021 onwards
8. No Board travel and accommodation as originally planned
9. No printing and postage costs for board papers as originally planned

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

		Budget for year	Budget for Quarter 4	Actual for Quarter 4	Variance	Notes
C&AG	Days	145.0	145.0	145.0	0.0	
	Expenditure	£106,900	£106,900	£106,900	£0	
Deputy C&AG	Days	129.0	129.0	119.2	-9.8	
	Expenditure	£89,700	£89,700	£82,100	£-7,600	

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
8	Jersey	03.10.21	05.10.21	£125.00	£184.54	£70.47	£192.63	£572.64
9	Jersey	18.10.21	18.10.21	£125.00	£288.26	£38.19		£451.45
10	Jersey	31.10.02	02.11.21	£125.00	£248.26	£95.85	£176.63	£645.74
11	Sarajevo	04.11.02	07.11.21		£238.72		£140.04	£378.76
12	Jersey	14.11.21	16.11.21		£274.54	£79.79	£194.23	£548.56
13	Jersey	28.11.21	30.11.21		£268.26	£85.94	£176.63	£530.83
14	Jersey	09.12.21	10.12.21		£290.26	£77.91	£91.63	£459.80
15	Jersey	12.12.21	15.12.21		£230.26	£101.37	£275.03	£606.66
Quarter 4 Total				£375.00	£2,023.10	£549.52	£1,246.82	£4,194.44

Commentry

1. The average cost of a completed return flight to Jersey was £ 252.90 in Quarter 4
2. Hotels cost an average of £83.12 per night in Quarter 4
3. Expenses include booking and administration fees