

1. Performance against budget

Cost Centre	Head	Original budget for the year	Revised budget for the year	Budget for Quarter 4	Actual for Quarter 4	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£105,000	£105,000	£105,000	£103,900	£-1,100	
General	Employee & similar costs: other	£357,500	£353,500	£353,500	£343,800	£-9,700	2
General	Other costs: audit of the accounts of the States of Jersey	£398,000	£424,000	£424,000	£423,600	£-400	3
General	Other costs: general	£43,500	£37,500	£37,500	£38,700	£1,200	
General	Other costs: office-related	£28,000	£30,000	£30,000	£27,600	£-2,400	4
General	Total	£932,000	£950,000	£950,000	£937,600	£-12,400	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,000	£5,000	£5,000	£5,900	£900	
Governance	Employee & similar costs: Other	£9,000	£9,000	£9,000	£11,600	£2,600	4
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,000	£7,000	£7,000	£7,600	£600	
Governance	Other costs: general	£2,000	£2,000	£2,000	£1,700	£-300	
Governance	Other costs: office-related	£0	£0	£0	£0	£0	
Governance	Total	£25,000	£25,000	£25,000	£28,800	£3,800	
	Grand Total	£957,000	£975,000	£975,000	£966,400	£-8,600	

Commentary

1. Rounded to nearest £100s
2. Less Deputy CAG and Affiliate time than expected, see note 2 below.
3. Audit fee uplifted for unexpected inflationary increase on States of Jersey audit fees
4. New office lease agreement wef. 1 January 2023 first month free
5. More Deputy CAG time spent on Board duties than expected.
6. 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 4	Actual for Quarter 4	Variance	Notes
C&AG	Days	145.0	145.0	145.0	0.0	
	Expenditure	£110,000	£110,000	£109,800	-£200	
Deputy C&AG	Days	129.0	129.0	120.0	-9.0	
	Expenditure	£92,000	£92,000	£85,800	-£6,200	

Commentary

1. Rounded to nearest £100s

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Notes
1	Jersey	31.01.22	02.02.22	£248.26	£72.40	£91.63	£412.29	
2	Jersey	06.02.22	09.02.22	£290.26	£98.25	£325.13	£713.64	
3	Jersey	22.02.22	23.02.22	£214.26	£66.76	£91.63	£372.65	
4	Jersey	09.03.22	11.03.22	£240.26	£71.58	£176.63	£488.47	
5	Jersey	27.03.22	29.03.22	£204.26	£97.57	£176.63	£478.46	5
Quarter 1 Total				£1,197.30	£406.56	£861.65	£2,465.51	
6	Jersey	02.05.22	05.02.22	£248.59	£99.97	£351.08	£699.64	
7	Frankfurt	19.05.22	22.05.22	£257.41	£70.54	£197.63	£525.58	
8	Jersey	06.06.22	08.06.22	£471.24	£69.61	£213.26	£754.11	5, 6
9	Jersey	27.06.22	28.06.22	£324.26	£96.49	£106.63	£527.38	5
Quarter 2 Total				£1,301.50	£336.61	£868.60	£2,506.71	
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	£121.50	£305.44	£581.71	5
14	Jersey	21.09.22	21.09.22	£156.77			£156.77	
15	Jersey	26.09.22	28.09.22	£326.77	£96.99	£300.98	£724.74	5
Quarter 3 Total				£1,084.64	£404.04	£863.43	£2,352.11	
16	Jersey	10.10.22	12.10.22	£174.77	£105.08	£111.54	£391.39	
17	Jersey	18.10.22	20.10.22	£181.44	£99.64	£227.54	£508.62	
18	Jersey	26.10.22	26.10.22	£167.98	£38.50		£206.48	
19	Jersey	08.11.22	10.11.22	£151.78	£97.20	£177.04	£426.02	
20	Jersey	13.11.22	15.11.22	£356.77	£82.25	£197.04	£636.06	
21	Jersey	30.11.22	01.12.22	£126.29	£40.63	£92.04	£258.96	
Quarter 4 Total				£1,159.03	£463.30	£805.20	£2,427.53	

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 £193.17 in Quarter 4
3. Hotels cost an average of £89.47 per night in Quarter 4
4. Expenses include booking and administration fees
5. Surface travel updated for actual amounts upon receipt of invoices in the following month
6. Includes £188.35 aborted return flight incurred as original trip extended