

## 1. Performance against budget

Cost Centre	Head	Annual budget	Budget to Month 5	Actual for Month 5	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£113,100	£47,100	£53,300	£6,200	2
General	Employee & similar costs: other	£359,500	£149,800	£123,100	£-26,700	3
General	Other costs: audit of the accounts of the States of Jersey	£486,400	£486,400	£454,500	£-31,900	
General	Other costs: general	£47,600	£18,800	£10,800	£-8,000	4
General	Other costs: office-related	£29,000	£12,100	£12,300	£200	
General	Recruitment Deputy C&AG	£15,000	£0	£0	£0	
<b>General</b>	<b>Total</b>	<b>£1,050,600</b>	<b>£714,200</b>	<b>£654,000</b>	<b>£-60,200</b>	
Governance	Employee & similar costs: Chairman	£2,000	£800	£800	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,700	£1,600	£1,600	£0	
Governance	Employee & similar costs: Other	£10,100	£3,300	£3,300	£0	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,600	£7,600	£8,400	£800	5
Governance	Other costs: general	£2,000	£0	£0	£0	
Governance	Other costs: office-related	£0	£0	£0	£0	
Governance	Recruitment new board member	£0	£0	£0	£0	
<b>Governance</b>	<b>Total</b>	<b>£27,400</b>	<b>£13,300</b>	<b>£14,100</b>	<b>£800</b>	
	<b>Grand Total</b>	<b>£1,078,000</b>	<b>£727,500</b>	<b>£668,100</b>	<b>£-59,400</b>	

## Commentary

1. Rounded to nearest £100s
2. More CAG time in first 5 months than anticipated
3. Deputy CAG budget re-allocated to Affiliates, some being retained for new recruit. Less Affiliate time during first part of the year.
4. Audit fee includes anticipated expanded audit boundary
5. 2022 Audit fee greater than anticipated inflationary increase
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 to Month 5	Actual to Month 5	Variance	Notes
C&AG	Days	145.0	60.4	67.5	-7.1	
	Expenditure	£118,800	£49,486	£54,900	-5414.3	
Deputy C&AG	Days	48.0	36.00	36.0	0.0	2
	Expenditure	£37,200	27800.0	£27,800	0.0	

**Commentary**

1. Rounded to nearest £100s
2. Deputy C&AG budget reallocated to Affiliates retaining an estimated allowance for new recruit.

## 3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Notes
1	Jersey	08.01.23	12.01.23	£180.54	£48.96	£345.89	£575.39	
2	Jersey	19.01.23	20.01.23	£335.31	£38.81	£86.26	£460.38	
3	Jersey	31.01.23	02.02.23	£156.26	£96.80	£225.47	£478.53	
4	Jersey	12.02.23	14.02.23	£294.26	£125.64	£149.47	£569.37	
5	Jersey	21.02.23	23.02.23	£174.26	£112.56	£250.22	£537.04	
6	Jersey	19.03.23	23.03.23	£204.26		£19.29	£223.55	
7	Jersey	28.03.23	29.03.23	£174.26	£100.55	£105.97	£380.78	
8	Jersey	04.04.23	05.04.23	£8.28		£19.29	£27.57	6
9	Jersey	16.04.23	18.04.23	£235.98	£77.99	£190.32	£503.21	
10	Jersey	25.04.23	26.04.23	£214.26	£58.99	£105.97	£379.22	
11	EURORAI Conference Spain	04.05.23	05.05.23	£132.86	£17.00	£0.00	£150.94	1, 7
12	Jersey	14.05.23	17.05.23	£377.32	£151.07	£277.72	£1,061.25	1, 6
<b>Month 5 Total</b>				<b>£2,487.85</b>	<b>£828.37</b>	<b>£1,775.87</b>	<b>£5,347.23</b>	

## 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 £191.37 for the 5 months to May 2023
3. Hotels cost an average of £98.66 per night for the 5 months to May 2023
4. Expenses include booking and administration fees
5. Includes £282.75 aborted return flight incurred as original trip re-arranged
6. Flight cancelled, costs represent original booking fees
7. Hotel costs have yet to be claimed