

1. Performance against budget

Cost Centre	Budget Head	Revised annual budget	Budget to Month 8	Actual for Month 8	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£113,100	£75,400	£81,500	£6,100	2
General	Employee & similar costs: other	£368,900	£245,900	£219,400	£-26,500	3
General	Other costs: audit of the accounts of the States of Jersey	£454,100	£454,100	£454,100	£0	4
General	Other costs: general	£47,300	£28,500	£25,400	£-3,100	5
General	Other costs: office-related	£29,100	£19,400	£19,400	£0	
General	Recruitment Deputy C&AG	£18,000	£18,000	£20,400	£2,400	6
General	Total	£1,030,500	£841,300	£820,200	£-21,100	
Governance	Employee & similar costs: Chairman	£2,000	£1,300	£1,300	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,700	£3,600	£2,900	£-700	
Governance	Employee & similar costs: Other	£11,400	£7,400	£6,300	£-1,100	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,400	£8,400	£8,400	£0	
Governance	Other costs: general	£0	£0	£0	£0	
Governance	Other costs: office-related	£0	£0	£0	£0	
Governance	Recruitment new board member	£20,000	£0	£0	£0	
Governance	Total	£47,500	£20,700	£18,900	£-1,800	
	Grand Total	£1,078,000	£862,000	£839,100	£-22,900	

Commentary

1. Rounded to nearest £100s
2. More CAG time in 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. Anticipated expansion of audit boundary no longer expected to take place in 2023.
5. Less expenditure during the first part of the year on travel and IT services.
6. Additional expenditure incurred relates to due diligence costs and and interview travel costs

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

		Budget for year	Budget to Month 8	Actual to Month 8	Variance	Notes
C&AG	Days	145.0	96.5	103.0	-6.5	
	Expenditure	£118,800	£79,100	£84,400	-£5,300	
Deputy C&AG	Days	48.0	36.00	36.0	0.0	2
	Expenditure	£37,200	27800.0	£27,800	£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
13	Jersey	06.06.23	07.06.23	233.77	112.49	152.04	498.30
14	Jersey	18.06.23	19.06.23	233.77	116.25	92.54	442.56
15	Jersey	25.06.23	29.06.23	204.19	144.95	422.63	771.77
16	Jersey	02.07.23	04.07.23	252.77	115.81	254.04	622.62
17	Jersey	27.07.23	28.07.23	334.63	108.76	132.28	575.67
18	Jersey	01.08.23	03.08.23	156.28	108.65	301.28	566.21
Total for 3 months to August 2023				£1,415.41	£706.91	£1,354.81	£3,477.13

Commentary

1. Due to timing differences, some travel costs may be charged in the following quarter
2. The average cost of a completed return flight to Jersey was £235.90 for the the 3 monthsh to August 2023
3. Hotels cost an average of £123.16 per night for the 3 months to August 2023
4. Expenses include booking and administration fees recorded at the time of booking but may vary when charged