

1. Performance against budget

Cost Centre	Budget Head	Original budget	Revised annual budget	Budget to Month 12	Actual for Month 12	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£113,100	£113,100	£113,100	£115,100	£2,000	2
General	Employee & similar costs: other	£359,500	£368,900	£368,900	£349,200	-£19,700	3
General	Other costs: audit of the accounts of the States of Jersey	£486,400	£454,100	£454,100	£452,000	-£2,100	4
General	Other costs: general	£47,600	£47,300	£47,300	£54,400	£7,100	5
General	Other costs: office-related	£29,000	£29,100	£29,100	£26,700	-£2,400	
General	Recruitment Deputy C&AG	£15,000	£18,000	£18,000	£19,600	£1,600	6
General	Total	£1,050,600	£1,030,500	£1,030,500	£1,017,000	-£13,500	
Governance	Employee & similar costs: Chairman	£2,000	£2,000	£2,000	£2,000	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£5,700	£5,700	£5,700	£3,700	-£2,000	2
Governance	Employee & similar costs: Other	£10,100	£11,400	£11,400	£12,100	£700	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£7,600	£8,400	£8,400	£8,000	-£400	
Governance	Other costs: general	£2,000	£0	£0	£700	£700	7
Governance	Other costs: office-related	£0	£0	£0	£0	£0	
Governance	Recruitment new board member	£0	£20,000	£20,000	£0	-£20,000	8
Governance	Total	£27,400	£47,500	£47,500	£26,500	-£21,000	
Grand Total		£1,078,000	£1,078,000	£1,078,000	£1,043,500	-£34,500	

Commentary

1. Rounded to nearest £100s
2. More CAG time on JAO Office duties and less time on Board duties than planned
3. Deputy CAG budget re-allocated to Affiliates, some being retained for new Deputy CAG. Less time than anticipated required for audit quality monitoring and bought in services.
4. Budget adjusted for anticipated expansion of audit boundary no longer expected to take place in 2023. Reallocated to fund the recruitment of a new member of the Board and additional time for Affiliate work.
5. Additional time spent on office finances due to Government of Jersey finance systems
6. Additional expenditure incurred relates to due diligence costs
7. Chair travel costs to attend Deputy CAG interviews
8. Planned recruitment costs funded directly by the Government of Jersey

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

		Budget for year	Budget to Month 12	Actual to Month 12	Variance	Notes
C&AG	Days	145.0	145.0	145.0	0.0	
	Expenditure	£118,800	£118,800	£118,800	£0	
Deputy C&AG	Days	54.0	54.00	54.0	0.0	2
	Expenditure	£41,800	41800.0	£41,800	£0	

Commentary

1. Rounded to nearest £100s
2. Deputy C&AG budget reallocated to Affiliates retaining an allowance for new Deputy from November 2023.

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	
1	Jersey	08.01.23	12.01.23	£180.54	£48.96	£325.06	£554.56	
2	Jersey	19.01.23	20.01.23	£335.31	£38.81	£95.55	£469.67	
3	Jersey	31.01.23	02.02.23	£167.31	£96.80	£225.65	£489.76	
4	Jersey	12.02.23	14.02.23	£294.77	£125.64	£149.54	£569.95	
5	Jersey	21.02.23	23.02.23	£175.65	£112.56	£244.51	£532.72	
6	Jersey	19.03.23	23.03.23	£205.65		£19.36	£225.01	4
7	Jersey	28.03.23	29.03.23	£175.65	£100.55	£106.15	£382.35	
8	Jersey	04.04.23	05.04.23	£245.65	£77.99	£19.47	£343.11	
9	Jersey	16.04.23	18.04.23	£235.98	£44.56	£190.39	£469.78	
10	Jersey	25.04.23	26.04.23	£215.65	£99.55	£106.15	£421.35	
11	EURORAI Conference Spain	04.05.23	05.05.23	£287.73	£17.00		£305.88	5
12	Jersey	14.05.23	17.05.23	£385.50	£192.36	£277.79	£855.65	6
13	Jersey	06.06.23	07.06.23	234.65	112.49	152.15	499.29	
14	Jersey	18.06.23	19.06.23	234.65	116.25	92.54	443.44	
15	Jersey	25.06.23	29.06.23	165.59	187.61	422.63	775.83	
16	Jersey	02.07.23	04.07.23	253.65	115.81	254.04	623.50	
17	Jersey	27.07.23	28.07.23	350.98	108.76	132.28	592.02	
18	Jersey	01.08.23	03.08.23	158.28	154.42	301.28	613.98	
19	Jersey	05.09.23	07.09.23	224.63	146.38	177.28	548.29	
20	Jersey	26.09.23	28.09.23	170.63	137.81	171.39	479.83	
21	Jersey	09.10.23	11.10.23	339.98	143.38	203.24	686.60	
22	Jersey	15.10.23	17.10.23	354.98	139.81	211.26	706.05	
23	Jersey	24.10.25	25.10.23	291.29	116.74	93.54	501.57	
24	Jersey	19.11.23	22.11.23	295.63	121.18	240.69	657.50	
25	Jersey	13.12.23	15.12.23	300.63	44.01	147.69	492.33	
Total for 12 months to December 2023				£6,280.96	£2,599.43	£4,359.63	£13,240.02	

Commentry

1. Expenses include booking and administration fees recorded at the time of booking which may vary when subsequently charged
2. The average cost of a completed return flight to Jersey was £241.58
3. Hotels cost an average of £101.39 per night
4. Trip cancelled, aborted flight costs incurred
5. Personal vouchers used to settle hotel cost
6. Flight cancelled by airline, additional travel costs incurred