

1. Performance against budget

Cost Centre	Budget Head	Revised Budget	Budget to Month 05	Actual for Month 05	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£123,000	£51,500	£53,600	£2,100	
General	Employee & similar costs: other	£474,700	£194,400	£164,100	£-30,300	2
General	Other costs: audit of the accounts of the States of Jersey	£413,800	£413,800	£413,800	£0	
General	Other costs: general	£74,200	£31,150	£27,000	£-4,150	3
General	Other costs: office-related	£33,800	£14,000	£14,100	£100	
General	Recruitment new C&AG	£40,000	£0	£0		
General	Total	£1,159,500	£704,850	£672,600	£-32,250	
Governance	Employee & similar costs: Chairman	£2,000	£900	£800	£-100	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,300	£2,100	£1,900	£-200	
Governance	Employee & similar costs: Other	£14,200	£4,800	£5,000	£200	
Governance	Other costs: audit of the accounts of the Office of the C&AG	£8,700	£8,700	£8,500	£-200	
Governance	Other costs: general	£5,300	£1,800	£300	£-1,500	
Governance	Other costs: office-related	£0	£0	£300	£300	
Governance	Total	£36,500	£18,300	£16,800	£-1,500	
	Grand Total	£1,196,000	£723,150	£689,400	£-33,750	

Commentary

1. Rounded to nearest £100s
2. Less time Affiliate time utilised in first part of the year than anticipated
3. Less travel and conference costs in the first part of the year than anticipated

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

		Budget for year	Budget to Month 05	Actual to Month 05	Variance	
C&AG	Days	145.0	60.1	62.5	-2.4	2
	Expenditure	£129,300	£53,600	£55,700	-£2,100	2
Deputy C&AG	Days	129.0	53.30	53.6	-0.3	
	Expenditure	£115,600	£47,900	£48,000	-£100	

Commentary

1. Rounded to nearest £100s
2. Ahead of profiled days expected to even out in the second part of the year

3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Note
1	London	07.01.25	07.01.25	0	295.56	0	£295.56	
2	Jersey	13.01.25	16.01.25	220.97	116.41	181.16	£518.54	
3	Jersey	28.01.25	30.01.25	320.36	100.42	125.11	£545.89	
4	London	05.02.25	05.02.25	0	176.72	0	£176.72	
5	Jersey	10.02.25	13.02.25	235.37	125.98	263.91	£625.26	
6	Jersey	18.02.25	19.02.25	265.97	109.15	86.59	£461.71	
7	London	11.03.25	11.03.25	0	82.86	0	£82.86	
8	Jersey	11.03.25	13.03.25	143.4	92.46	161.21	£397.07	
9	Jersey	25.03.25	27.03.25	223.13	130.54	130.81	£484.48	
10	Jersey	31.03.25	01.04.25	265.97	59	98.11	£423.08	
11	Jersey	19.05.25	22.05.25	214.97	165.9	401.51	£782.38	
Total for 5 months to May 2025				£1,890.14	£1,455.00	£1,448.41	£4,793.55	

Commentary

1. Expenses include estimated 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 £236.27
3. Hotels cost an average of £85.20 per night