

1. Performance against budget

Cost Centre	Budget Head	Revised Budget	Budget to Month 08	Actual for Month 08	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£123,000	£82,000	£86,200	£4,200	2
General	Employee & similar costs: other	£474,600	£307,600	£258,100	£-49,500	3
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	£49,250	£43,500	£-5,750	4
General	Other costs: office-related	£33,800	£22,500	£21,500	£-1,000	
General	Recruitment new C&AG	£40,000	£0	£0		
General	Total	£1,159,400	£875,150	£823,100	£-52,050	
Governance	Employee & similar costs: Chairman	£2,000	£1,400	£1,300	£-100	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,300	£4,200	£2,500	£-1,700	2
Governance	Employee & similar costs: Other	£14,300	£9,500	£9,100	£-400	
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	£4,400	£1,700	£800	£-900	
Governance	Other costs: office-related	£900	£300	£300	£0	
Governance	Total	£36,600	£25,800	£22,500	£-3,300	
	Grand Total	£1,196,000	£900,950	£845,600	£-55,350	

Commentary

1. Rounded to nearest £100s

2. C&AG Ahead of profiled days on JAO and under profiled days on Board, expected to even out in the second part of the year

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. Greater investment in IT services.

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

		Budget for year	Budget to Month 08	Actual to Month 08	Variance	
C&AG	Days	145.0	96.7	99.5	-2.8	2
	Expenditure	£129,300	£86,200	£88,700	-£2,500	2
Deputy C&AG	Days	129.0	85.60	83.4	2.2	
	Expenditure	£115,600	£77,000	£74,700	£2,300	

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		295.56		£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		176.72		£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		82.86		£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	
12	London	12.05.25	12.05.25		197.22		£197.22	
13	Jersey	09.06.25	12.06.25	250.67	123.34	541.58	£915.59	
14	London	16.06.25	16.06.25		291.76		£291.76	
15	Jersey	15.07.25	17.07.25	255.77	141.13	245.39	£642.29	
Total for 3 months to August 2025				£2,396.58	£2,208.45	£2,235.38	£6,840.41	

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 £239.66
3. Hotels cost an average of £101.61 per night