

## 1. Performance against budget

Cost Centre	Budget Head	Budget	Budget to Month 10	Actual for Month 10	Variance	Notes
General	Employee & similar costs: Comptroller and Auditor General	£119,100	£99,300	£101,800	£2,500	
General	Employee & similar costs: other	£391,500	£329,400	£292,800	£-36,600	2
General	Other costs: audit of the accounts of the States of Jersey	£500,400	£500,400	£459,600	£-40,800	3
General	Other costs: general	£51,900	£43,400	£40,800	£-2,600	
General	Other costs: office-related	£29,000	£24,200	£22,600	£-1,600	
<b>General</b>	<b>Total</b>	<b>£1,091,900</b>	<b>£996,700</b>	<b>£917,600</b>	<b>£-79,100</b>	
Governance	Employee & similar costs: Chairman	£2,000	£1,700	£1,700	£0	
Governance	Employee & similar costs: Comptroller and Auditor General	£6,100	£6,100	£6,500	£400	
Governance	Employee & similar costs: Other	£11,600	£11,600	£14,800	£3,200	4
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	£2,000	£2,000	£2,500	£500	
Governance	Recruitment chair and board members	£30,000	£15,000	£13,600	£-1,400	
<b>Governance</b>	<b>Total</b>	<b>£60,100</b>	<b>£44,800</b>	<b>£47,500</b>	<b>£2,700</b>	
	<b>Grand Total</b>	<b>£1,152,000</b>	<b>£1,041,500</b>	<b>£965,100</b>	<b>£-76,400</b>	

## Commentary

1. Rounded to nearest £100s
2. Audit monitoring costs have yet to be charged. Less time Affiliate time than planned.
3. Audit fees less as audit boundary did not expand as anticipated
4. More Board Secretary time largely due to liaison on Board recruitment activities

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

		Budget for year	Budget to Month 10	Actual to Month 10	Variance
C&AG	Days	145.0	122.2	125.5	-3.3
	Expenditure	£125,200	£105,400	£108,300	£-2,900
Deputy C&AG	Days	129.0	107.70	108.9	-1.2
	Expenditure	£111,900	£93,800	£88,700	£5,100

**Commentary**

1. Rounded to nearest £100s
2. Slightly ahead of budget profile, expected to even out in December.

## 3. Expenses of the Comptroller and Auditor General

Trip No	Destination	Start date	End date	Air Travel	Surface Travel	Hotel	Total	Note
1	Jersey	07.01.24	11.01.24	300.63	122.79	496.37	£919.79	
2	Jersey	31.01.24	31.01.24	209.98	43.73	0	£253.71	
3	Jersey	08.02.24	09.02.24	370.63	101.37	61.29	£533.29	
4	Jersey	20.02.24	21.02.24	295.63	106.53	83.14	£485.30	
5	Jersey	05.03.24	06.03.24	235.63	84.98	118.81	£439.42	
6	Jersey	25.03.24	28.03.24	240.63	111.23	261.88	£613.74	
7	Jersey	09.04.24	11.04.24	240.63	110.52	239.89	£591.04	
8	Jersey	23.04.24	24.04.24	265.63	96.64	134.44	£496.71	
9	Jersey	14.06.24	15.06.24	224.43	36.62	130.24	391.29	
10	Austria	23.05.24	25.05.24	294.34	80.64	305.72	680.70	4
11	Jersey	04.06.24	06.06.24	180.63	157.73	284.74	623.10	
12	Jersey	18.06.24	19.06.24	276.28	160.52	165.23	602.03	
13	Jersey	03.07.24	03.07.24	225.63	80.37	0	306.00	
14	Jersey	03.09.24	06.09.24	270.97	162.48	436.57	870.02	
15	Jersey	24.09.24	25.09.24	225.97	102.12	124.16	452.25	
16	Brussels EURORAI	30.09.24	02.10.24	0	159.43	354.05	513.48	5
17	Jersey	13.10.24	15.10.24	295.97	150.54	143.17	589.68	
18	Jersey	23.10.24	25.10.24	360.97	123.54	210.21	694.72	
<b>Total for 10 months to October 2024</b>				<b>£4,514.58</b>	<b>£1,991.78</b>	<b>£3,549.91</b>	<b>£10,056.27</b>	

## Commentary

- Expenses include estimated booking and administration fees recorded at the time of booking which may vary when subsequently charged
- The average cost of a completed return flight to Jersey was £250.81
- Hotels cost an average of £122.41 per night
- Attendance at the EURORAI (European Organisation of Regional Audit Institutions) Seminar
- Attendance at EURORAI conference