## Section E: Expenditure by activity

### Note 14 to the consolidated financial statements

<table>
<thead>
<tr>
<th></th>
<th>Staff costs £000</th>
<th>Other operating expenses £000</th>
<th>Depreciation £000</th>
<th>Interest payable £000</th>
<th>Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic departments</strong></td>
<td>241,102</td>
<td>71,516</td>
<td>9,923</td>
<td>–</td>
<td>322,541</td>
</tr>
<tr>
<td><strong>Academic services</strong></td>
<td>31,330</td>
<td>13,443</td>
<td>882</td>
<td>–</td>
<td>45,655</td>
</tr>
<tr>
<td><strong>Payments to Colleges</strong></td>
<td>–</td>
<td>67,329</td>
<td>–</td>
<td>–</td>
<td>67,329</td>
</tr>
<tr>
<td><strong>Research grants and contracts</strong></td>
<td>204,920</td>
<td>166,045</td>
<td>21,895</td>
<td>–</td>
<td>392,860</td>
</tr>
<tr>
<td><strong>Other activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Examination and assessment services</td>
<td>121,222</td>
<td>207,353</td>
<td>6,858</td>
<td>219</td>
<td>335,652</td>
</tr>
<tr>
<td>Publishing and printing services</td>
<td>103,358</td>
<td>187,629</td>
<td>4,187</td>
<td>3,689</td>
<td>298,863</td>
</tr>
<tr>
<td>Other services rendered</td>
<td>12,573</td>
<td>27,679</td>
<td>136</td>
<td>–</td>
<td>40,388</td>
</tr>
<tr>
<td>Intellectual property</td>
<td>3,368</td>
<td>4,616</td>
<td>32</td>
<td>–</td>
<td>8,016</td>
</tr>
<tr>
<td>Residences, catering and conferences</td>
<td>3,013</td>
<td>11,614</td>
<td>(4)</td>
<td>–</td>
<td>14,623</td>
</tr>
<tr>
<td><strong>Other activities total</strong></td>
<td>243,534</td>
<td>438,891</td>
<td>11,209</td>
<td>3,908</td>
<td>697,542</td>
</tr>
<tr>
<td><strong>Administration and central services:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>53,396</td>
<td>1,033</td>
<td>1,794</td>
<td>–</td>
<td>56,223</td>
</tr>
<tr>
<td>General educational</td>
<td>2,595</td>
<td>55,917</td>
<td>76</td>
<td>–</td>
<td>58,588</td>
</tr>
<tr>
<td>Staff and student facilities</td>
<td>3,033</td>
<td>992</td>
<td>2</td>
<td>–</td>
<td>4,027</td>
</tr>
<tr>
<td>Development office</td>
<td>5,762</td>
<td>6,105</td>
<td>15</td>
<td>–</td>
<td>11,882</td>
</tr>
<tr>
<td>Other</td>
<td>944</td>
<td>3,073</td>
<td>–</td>
<td>–</td>
<td>4,017</td>
</tr>
<tr>
<td><strong>Administration and central services total</strong></td>
<td>65,730</td>
<td>67,120</td>
<td>1,887</td>
<td>–</td>
<td>134,737</td>
</tr>
<tr>
<td><strong>Premises</strong></td>
<td>17,383</td>
<td>62,015</td>
<td>44,027</td>
<td>–</td>
<td>123,425</td>
</tr>
<tr>
<td>Interest payable on bond liabilities</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>13,221</td>
<td>13,221</td>
</tr>
<tr>
<td>Pension cost adjustments for USS</td>
<td>(9,450)</td>
<td>–</td>
<td>–</td>
<td>2,228</td>
<td>(7,222)</td>
</tr>
<tr>
<td><strong>Pension cost adjustments for CPS</strong></td>
<td>4,253</td>
<td>–</td>
<td>–</td>
<td>12,163</td>
<td>16,416</td>
</tr>
<tr>
<td><strong>Total per income and expenditure account</strong></td>
<td>798,802</td>
<td>886,359</td>
<td>89,823</td>
<td>31,520</td>
<td>1,806,504</td>
</tr>
</tbody>
</table>

### Year ended 31 July 2016

<table>
<thead>
<tr>
<th></th>
<th>Staff costs £000</th>
<th>Other operating expenses £000</th>
<th>Depreciation £000</th>
<th>Interest payable £000</th>
<th>Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic departments</strong></td>
<td>229,623</td>
<td>71,833</td>
<td>8,054</td>
<td>–</td>
<td>309,510</td>
</tr>
<tr>
<td><strong>Academic services</strong></td>
<td>28,463</td>
<td>12,328</td>
<td>839</td>
<td>–</td>
<td>41,630</td>
</tr>
<tr>
<td><strong>Payments to Colleges</strong></td>
<td>–</td>
<td>64,056</td>
<td>–</td>
<td>–</td>
<td>64,056</td>
</tr>
<tr>
<td><strong>Research grants and contracts</strong></td>
<td>192,723</td>
<td>167,734</td>
<td>16,777</td>
<td>–</td>
<td>377,234</td>
</tr>
<tr>
<td><strong>Other activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Examination and assessment services</td>
<td>114,036</td>
<td>214,748</td>
<td>6,702</td>
<td>250</td>
<td>335,736</td>
</tr>
<tr>
<td>Publishing and printing services</td>
<td>91,457</td>
<td>174,963</td>
<td>3,943</td>
<td>3,934</td>
<td>274,297</td>
</tr>
<tr>
<td>Other services rendered</td>
<td>11,275</td>
<td>27,263</td>
<td>136</td>
<td>–</td>
<td>38,674</td>
</tr>
<tr>
<td>Intellectual property</td>
<td>2,963</td>
<td>6,721</td>
<td>24</td>
<td>–</td>
<td>9,708</td>
</tr>
<tr>
<td>Residences, catering and conferences</td>
<td>2,952</td>
<td>11,194</td>
<td>9</td>
<td>–</td>
<td>14,155</td>
</tr>
<tr>
<td><strong>Other activities total</strong></td>
<td>222,683</td>
<td>434,889</td>
<td>10,814</td>
<td>4,184</td>
<td>672,570</td>
</tr>
<tr>
<td><strong>Administration and central services:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>49,234</td>
<td>2,541</td>
<td>936</td>
<td>–</td>
<td>52,711</td>
</tr>
<tr>
<td>General educational</td>
<td>2,564</td>
<td>53,092</td>
<td>83</td>
<td>–</td>
<td>55,739</td>
</tr>
<tr>
<td>Staff and student facilities</td>
<td>2,949</td>
<td>1,488</td>
<td>9</td>
<td>–</td>
<td>4,446</td>
</tr>
<tr>
<td>Development office</td>
<td>5,713</td>
<td>6,850</td>
<td>14</td>
<td>–</td>
<td>12,577</td>
</tr>
<tr>
<td>Other</td>
<td>1,440</td>
<td>2,634</td>
<td>–</td>
<td>–</td>
<td>4,074</td>
</tr>
<tr>
<td><strong>Administration and central services total</strong></td>
<td>61,900</td>
<td>66,605</td>
<td>1,042</td>
<td>–</td>
<td>129,547</td>
</tr>
<tr>
<td><strong>Premises</strong></td>
<td>16,210</td>
<td>44,708</td>
<td>39,533</td>
<td>–</td>
<td>100,451</td>
</tr>
<tr>
<td>Interest payable on bond liabilities</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>13,220</td>
<td>13,220</td>
</tr>
<tr>
<td>Pension cost adjustments for USS</td>
<td>12,949</td>
<td>–</td>
<td>–</td>
<td>3,332</td>
<td>16,281</td>
</tr>
<tr>
<td><strong>Pension cost adjustments for CPS</strong></td>
<td>(3,143)</td>
<td>–</td>
<td>–</td>
<td>12,397</td>
<td>9,254</td>
</tr>
<tr>
<td><strong>Total per income and expenditure account</strong></td>
<td>761,408</td>
<td>862,153</td>
<td>77,059</td>
<td>33,133</td>
<td>1,733,753</td>
</tr>
</tbody>
</table>
### Section E: Expenditure by activity (continued)

<table>
<thead>
<tr>
<th>Administrative Activities</th>
<th>2017 £000</th>
<th>2016 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stipends and Wages</td>
<td>53,396</td>
<td>49,234</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,794</td>
<td>936</td>
</tr>
<tr>
<td>Insurance other than premises</td>
<td>1,627</td>
<td>1,581</td>
</tr>
<tr>
<td>Currency (gains) / losses</td>
<td>(3,784)</td>
<td>1,903</td>
</tr>
<tr>
<td>Bad debt provisions and write-offs</td>
<td>422</td>
<td>47</td>
</tr>
<tr>
<td>Provision against investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other costs</td>
<td>14,181</td>
<td>15,923</td>
</tr>
<tr>
<td>FWP income</td>
<td>(7,106)</td>
<td>(6,603)</td>
</tr>
<tr>
<td>VAT recovery</td>
<td>(3,378)</td>
<td>(3,514)</td>
</tr>
<tr>
<td>Other recoveries and recharges</td>
<td>(929)</td>
<td>(6,796)</td>
</tr>
<tr>
<td></td>
<td><strong>56,223</strong></td>
<td><strong>52,711</strong></td>
</tr>
</tbody>
</table>

| **GENERAL EDUCATIONAL**  |           |           |
| Bursaries, Scholarships, Prizes and Grants: |           |           |
| Trust Funds                | 6,249     | 5,511     |
| Donations                  | 2,705     | 2,803     |
| Payments to Associated Trusts | 10,557 | 9,645 |
| Other                      | 9,616     | 10,427    |
| Other                      | 6,020     | 3,251     |
|                          | **35,147**| **31,637**|
| Gates Cambridge Trust      | 8,036     | 8,343     |
| Other associated trusts:   |           |           |
| Trust expenditure          | 25,962    | 25,404    |
| Less funded by University (as above) | (10,557) | (9,645) |
| Group total                | **58,588**| **55,739**|

| **STAFF AND STUDENT FACILITIES** |           |           |
| Careers Service            | 1,608     | 1,470     |
| Student Counselling Service | 730       | 742       |
| Sports Service             | 336       | 449       |
| NI saving on membership salary exchange scheme | (96) | (94) |
| Disability Resource Centre | 411       | 395       |
| Occupational Health        | 452       | 411       |
| Childcare Office           | 392       | 306       |
| NI saving on childcare salary exchange schemes | (495) | (385) |
| Accommodation Service      | 321       | 331       |
| ADC Theatre                | 254       | 219       |
| University of Cambridge Dental Practice Limited | 107 | 585 |
| Other Facilities and Amenities | 7  | 17 |
|                          | **4,027** | **4,446** |

| **PREMISES**               |           |           |
| Rates                      | 3,755     | 2,302     |
| Rents                      | 2,755     | 2,833     |
| Insurance                  | 741       | 672       |
| Energy and water costs     | 16,536    | 17,632    |
| Cleaning and custodial services | 13,707 | 12,542 |
| Depreciation of buildings  | 44,027    | 39,645    |
| Repairs and maintenance    | 25,837    | 24,825    |
| Cambridge Assessment       | 8,387     | –         |
| Cambridge University Press | 7,680     | –         |
|                          | **123,425**| **100,451**|