



Mr Andrew Montford

by email

Reference: FOI-2009-21

22 April 2009

Dear Mr Montford,

I write further to your email of 21 March 2009 in which you noted (correctly) that "CMEP income was subsumed in general funds rather than being kept separate by means of a costs centre or similar accounting identity".

You have asked for assistance in formulating your original request in a way which would enable the University to comply with it. I regret that, given that no distinct accounting identity has been allocated to income and expenditure relating to the CMEP, it is not possible to provide information which can be reliably treated as a complete and authentic account of all relevant cash flows. The most that the University can reasonably do is manually to review all of the entries in potentially relevant ledgers with a view to identifying any descriptions which indicate that the entry is, or is very likely to be, attributable to the CMEP. I have caused this exercise to be carried out and the relevant ledger entries so identified for the Department of Earth Sciences and the Department of Geography respectively are set out on the enclosed sheets. (Personal data has been withheld under section 40 of the FOIA 2000.) There is no record of any payment or asset transfer to CMEP as an external body.

The definitions for the various codes and abbreviations in the ledger entries are as follows:

ABAE – Salary (transaction code)

EFQB – Donations – General (source of funds) (replaces HAQB)

EKFZ – Computers (transaction code)

EMFK – General consultancy (transaction code)

EZXX – Transfer of expenditure (transaction code)

EYEZ – Overheads (transaction code)

FMNO – Conference costs (transaction code)

FMOR – Travel and subsistence and motor running (transaction code)

FNIG – Miscellaneous expenditure (transaction code)

FNIJ – Administration charges (transaction code)

The Old Schools  
Trinity Lane  
Cambridge, CB2 1TN

Tel: +44 (0) 1223 764142

Fax: +44 (0) 1223 332332

Email: [foi@admin.cam.ac.uk](mailto:foi@admin.cam.ac.uk)

[www.cam.ac.uk](http://www.cam.ac.uk)



# UNIVERSITY OF CAMBRIDGE

Secretariat

HAQB – Donations – General (source of funds)  
LBJA – CIES General (cost centre)  
LBJC – Donations (Earth Sciences cost centre)  
LCRE – Not required (Geography cost centre)  
LFAA – Donations – Miscellaneous (transaction code)  
LXBB – Transfer (transaction code)

I hope this assists you in providing information about income and disbursements relating to the CMEP but please note that this information should not be treated as the kind of complete account which might have held by the University if the CMEP had been treated as a separate cost centre along the lines assumed in your original request.

Please note that the attached documents should not be copied, reproduced or used except in accordance with the law of copyright.

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request a review of this decision, you should write to the Administrative Secretary, quoting the reference above, at the Secretariat, The Old Schools, Cambridge, CB2 1TN. If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by the University. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely,

Kirsty Allen