



Ministry  
of Defence

**Defence Business Services**  
Secretariat Team  
Room 6303  
Tomlinson House  
Norcross  
Thornton Cleveleys  
Lancashire  
FY5 3WP

REF: FOI2017/12940

E-mail: DBSRES-Secretariat@mod.uk

[REDACTED]

16 April 2018

Dear [REDACTED]

Thank you for your email of 7 December 2017 requesting the following information:

- "\* Is it correct that Ministry of Defence civil servants are allowed to sign their own expenses claims for expenses incurred when they are away, including food and alcoholic drinks?*
- \* How many officials are authorised to sign their own expenses claims?*
- \* Could you please provide the total expenses incurred by officials authorised to sign their own claims in each of the last three financial years?*
- \* Please can you break these figures down by expenses type, including a category that shows expenditure on food and drink.*
- \* Please can you provide a specimen expenses form?"*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has been completed within the Ministry of Defence (MOD), and I can confirm that some information in scope of your request is held.

Question -\* Is it correct that Ministry of Defence civil servants are allowed to sign their own expenses claims for expenses incurred when they are away, including food and alcoholic drinks?

MOD civil servants who undertake business travel, where costs are to be incurred, are allowed to sign their own claim forms. However, they must obtain prior line management approval for the business travel and any consequent costs. After the visit, the employee may sign/authorise a claim for additional costs they necessarily incurred up to the limit agreed at the pre-approval stage. If costs incurred are greater than first envisaged the officer must first seek line manager approval before proceeding to submit their claim. If the additional amounts are not approved they are not claimed.

The employee must retain copies of any receipts for inspection by their line management and for audit purposes. Line Managers complete a 25 per cent audit of employee claims as

part of their management responsibilities and any discrepancies found will be adjusted and can in certain circumstances result in disciplinary action including dismissal.

Approved expenses are paid on an "actuals" basis within specific ceilings; any additional subsistence [e.g. food and drink costs], is limited to the following ceilings depending on the length of absence. Please note drink in this instance refers to soft drinks and Beverages not alcoholic drinks.

- Over 5 Hours - £5.00
- Over 10 Hours - £10.00
- Over 12 Hours - £15.00
- Evening Meal [overnight travel] - £22.50

Employees cannot claim subsistence if the visit is within 5 miles of the normal workplace or for a duration of less than 5 hours. Alcohol is not reimbursable.

*Question - \* How many officials are authorised to sign their own expenses claims?*

Expenses are claimed by submitting the appropriate form to Defence Business Services. During the last 3 financial years claimants have submitted 1,640,565 expenses claims totalling £81,882,939. It should be noted that these claims cover the cost of necessarily incurred hotel expenses, food costs and miscellaneous expenses, but does not include all travel costs. This is because some expenses such as car hire costs are not held centrally. The car hire expenses included in the total figure relate to Petrol costs which are paid for by the employee and reimbursed by the department as expenses.

*Question - \* Could you please provide the total expenses incurred by officials authorised to sign their own claims in each of the last three financial years?*

The attached Appendix 1-3 gives details of the total expenses claimed over the last 3 financial years.

*Question - \* Please can you break these figures down by expenses type, including a category that shows expenditure on food and drink.*

The total expenses are further broken down into different claim types, the day subsistence cost shows the amount claimed as food and drink, this cannot be broken down further however only non-alcoholic drinks can be bought as part of subsistence costs.

*Question - \* Please can you provide a specimen expenses form?*

Claimants submit their expense claims on line via an HR Form 305, a copy of the form is attached.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-

FOI-IR@mod.gov.uk). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely

A thick black horizontal bar redacting the signature of the sender.

Defence Business Services (Secretariat)

FINANCIAL YEAR	LEDGER DESCRIPTION	TOTAL AMOUNT	TOTAL NUMBER OF CLAIMS
1415	AIR PASSAGES UK/ABROAD	£58,165.99	384
1415	BICYCLE	£1,020.66	257
1415	CAR HIRE	£487,605.69	10,671
1415	CENTRAL HOTEL BOOKING SC	£9,943,162.55	65,767
1415	DAY SUBS	£1,979,348.79	108,925
1415	EQUIPMENT	£13,943.70	3,112
1415	FAMILY AND FRIENDS	£148,938.44	2,766
1415	IEA/DERA TIPS	£738,492.80	65,641
1415	M/CYCLE PASSENGER	£26.31	8
1415	MESS ALLOWANCE	£574.24	8
1415	MESS ALLOWANCE MEALS	£344,351.36	9,912
1415	MESS COSTS - ACTUALS	£305,729.33	8,949
1415	MESS INCIDENTAL EXPENSES	£211,775.00	12,721
1415	MESS OTHER EXPENSES	£18,330.67	1,087
1415	MISC SUBS	£140,430.24	2,266
1415	MOTORCYCLE MILEAGE	£22,766.40	619
1415	NIGHT SUBSISTENCE MEALS	£3,191,837.36	59,403
1415	NIGHT SUBSISTENCE OTHER (	£147,675.57	6,161
1415	NON CENTRAL HOTEL BOOKIN	£162,284.84	790
1415	NON HBS INCIDENTAL EXPENSE	£255.00	24
1415	NON HBS MEALS	£547.39	17
1415	NSA OVERSEAS	£2,365,675.24	6,767
1415	OTH TRAVEL COSTS	£534,093.59	15,724
1415	OTHER ACCOMMODATION	£533.85	8
1415	OTHER ACCOMMODATION IEA	£90,440.00	4,323
1415	OTHER ACCOMMODATION ME,	£159,814.37	3,196
1415	OVERSEAS HOTEL - MEALS	£781,297.62	7,337
1415	OVERSEAS HOTEL - OTHER	£93,802.24	2,413
1415	OVERSEAS MESS - ACCOM	£25,778.89	690
1415	OVERSEAS MESS - IEA	£38,450.00	1,395
1415	OVERSEAS MESS - MEALS	£74,515.76	1,196
1415	OVERSEAS MESS - OTHER	£8,108.65	276
1415	OVERSEAS PASSENGER MILE:	£231.45	19
1415	OVERSEAS PIE	£141,770.00	7,468
1415	PARKING/TOLLS	£436,740.28	33,261
1415	PASSENGER	£30,282.80	5,167
1415	PTR	£2,885,843.04	61,752
1415	PTR OVERSEAS	£27,566.87	409
1415	PTR RST	£45,767.94	450
1415	ROAD,RAIL,SEA	£1,295,201.55	35,996
1415	SR OVERSEAS	£20,451.55	135
1415	SRMMA EQUIPMENT	£10,027.38	3,653
1415	SRMMA PASSENGER OR EQUI	£11,018.20	2,818
1415	STANDARD RATE (CAR)	£2,773,400.38	44,872
1415	STANDARD RATE RESTRICTED	£50,560.50	604
1415	STANDING IMPRESTS	£1,474.51	2
		£29,820,108.99	599,419

FINANCIAL YEAR	LEDGER DESCRIPTION	TOTAL AMOUNT	TOTAL NUMBER OF CLAIMS
1516	AIR PASSAGES UK/ABROAD	£71,972.86	454
1516	BICYCLE	£1,209.48	256
1516	CAR HIRE	£404,435.04	9,793
1516	CENTRAL HOTEL BOOKING	£9,157,687.31	61,554
1516	DAY SUBS	£2,458,731.16	118,614
1516	EQUIPMENT	£10,352.31	2,616
1516	FAMILY AND FRIENDS	£134,200.00	2,561
1516	IEA/DERA TIPS	£597,740.90	52,672
1516	MOTORCYCLE PASSENGER	£9.99	1
1516	MESS ALLOWANCE MEALS	£220,662.97	6,280
1516	MESS COSTS - ACTUALS	£284,215.29	9,644
1516	MESS INCIDENTAL EXPENSE	£164,647.00	9,248
1516	MESS OTHER EXPENSES	£24,588.86	1,280
1516	MISC SUBS	£146,757.22	2,377
1516	MOTORCYCLE MILEAGE	£22,408.00	488
1516	MOTORCYCLE MILEAGE - F	£804.08	9
1516	NIGHT SUBSISTENCE MEAL	£1,821,478.67	34,749
1516	NIGHT SUBSISTENCE OTHER	£175,756.32	6,294
1516	NON CENTRAL HOTEL BOOKING	£929.06	9
1516	NON HBS INCIDENTAL EXPENSE	£145.00	15
1516	NON HBS MEALS	£318.75	6
1516	NON HBS OTHER EXPENSE	£19.34	2
1516	NSA OVERSEAS	£2,520,559.70	6,879
1516	OTHER TRAVEL COSTS	£540,688.03	16,295
1516	OTHER ACCOMMODATION	£1,214.32	8
1516	OTHER ACCOMMODATION	£77,984.00	2,753
1516	OTHER ACCOMMODATION	£92,434.65	1,605
1516	OVERSEAS HOTEL - MEALS	£743,644.16	7,349
1516	OVERSEAS HOTEL - OTHER	£93,301.69	2,416
1516	OVERSEAS MESS - ACCOMMODATION	£20,402.71	613
1516	OVERSEAS MESS - IEA	£31,490.00	1,224
1516	OVERSEAS MESS - MEALS	£58,529.55	1,113
1516	OVERSEAS MESS - OTHER	£8,151.45	256
1516	OVERSEAS PASSENGER MILEAGE	£135.44	7
1516	OVERSEAS PIE	£143,840.00	7,209
1516	PARKING/TOLLS	£433,791.04	33,389
1516	PASSENGER	£23,589.96	4,566
1516	PTR	£2,643,101.88	56,437
1516	PTR OVERSEAS	£16,423.48	249
1516	PTR RST	£41,649.71	358
1516	ROAD,RAIL,SEA	£1,220,548.08	34,689
1516	SR OVERSEAS	£9,133.68	76
1516	SRMMA EQUIPMENT	£8,500.08	3,143
1516	SRMMA PASSENGER OR EQUIPMENT	£11,614.57	2,818
1516	STANDARD RATE (CAR)	£2,590,867.67	44,105
1516	STANDARD RATE RESTRICTED	£36,509.00	434
		£27,067,174.47	546,913

## FINANCIAL YEAR LEDGER DESCRIPTION

TOTAL AMOUNT

TOTAL NUMBER OF CLAIMS

FINANCIAL YEAR	LEDGER DESCRIPTION	TOTAL AMOUNT	TOTAL NUMBER OF CLAIMS
1617	AIR PASSAGES UK/ABROAD	£65,074.15	424
1617	BICYCLE	£797.34	158
1617	CAR HIRE	£397,184.76	10,264
1617	CENTRAL HOTEL BOOKING SCHEME NIGHT SUBSIS	£9,204,288.22	61,140
1617	DAY SUBS	£3,648,815.84	145,131
1617	EQUIPMENT	£397.00	64
1617	FAMILY AND FRIENDS	£129,002.53	2,472
1617	IEA/DERA TIPS	£247,424.38	37,138
1617	M/CYCLE PASSENGER	£31.95	8
1617	MESS ALLOWANCE	£317.80	3
1617	MESS ALLOWANCE MEALS	£268.64	17
1617	MESS COSTS - ACTUALS	£293,122.58	10,041
1617	MESS INCIDENTAL EXPENSES	£57,799.00	6,170
1617	MESS OTHER EXPENSES	£32,463.46	1,433
1617	MISC SUBS	£76,091.80	2,447
1617	MOTORCYCLE MILEAGE	£18,172.56	485
1617	MOTORCYCLE MILEAGE - RESTRICTED	£1,348.00	11
1617	NIGHT SUBSISTENCE MEALS	£3,983.45	162
1617	NIGHT SUBSISTENCE OTHER COSTS	£139,273.78	4,224
1617	NON CENTRAL HOTEL BOOKING SCHEME NIGHT SU	£4,059.95	28
1617	NON HBS INCIDENTAL EXPENSES	£180.00	5
1617	NON HBS MEALS	£166.26	6
1617	NSA OVERSEAS	£3,047,759.24	7,369
1617	OTH TRAVEL COSTS	£592,792.88	18,002
1617	OTHER ACCOMMODATION	£25.00	1
1617	OTHER ACCOMMODATION IEA	£22,047.00	1,225
1617	OTHER ACCOMMODATION MEALS	£479.30	17
1617	OVERSEAS HOTEL - MEALS	£756,439.34	7,703
1617	OVERSEAS HOTEL - OTHER	£93,967.96	2,407
1617	OVERSEAS MESS - ACCOM	£21,128.94	544
1617	OVERSEAS MESS - IEA	£26,585.00	959
1617	OVERSEAS MESS - MEALS	£56,530.99	934
1617	OVERSEAS MESS - OTHER	£7,421.92	229
1617	OVERSEAS PASSENGER MILES	£65.23	11
1617	OVERSEAS PIE	£155,785.00	7,363
1617	PARKING/TOLLS	£462,999.31	35,504
1617	PASSENGER	£2,497.95	338
1617	PTR	£46,705.00	1,053
1617	PTR OVERSEAS	£13,280.24	155
1617	PTR RST	£15,028.58	117
1617	ROAD,RAIL,SEA	£1,148,140.64	33,021
1617	SR OVERSEAS	£9,751.80	147
1617	SRMMA EQUIPMENT	£11,109.60	3,563
1617	SRMMA PASSENGER OR EQUIPMENT	£30,344.39	6,824
1617	STANDARD RATE (CAR)	£4,016,501.25	83,202
1617	STANDARD RATE RESTRICTED (CAR)	£138,027.62	1,696
		£24,995,655.63	494,215