



# Ministry of Defence

Ministry of Defence  
Main Building  
Whitehall  
London  
SW1A 2HB

Reference: FOI2018-08609

[REDACTED]

Email to: [REDACTED]

25 July 2018

Dear [REDACTED]

Thank you for your email of 28 June 2018 requesting the following information:

*"I should like to know the total cost of Independent education costs funded by the Ministry of Defence over each of the last 5 financial years. I should like this broken down by Service (Army, Navy and Air) and separated between primary education (up to age 11) and senior education (11-18).*

*I should like to know the maximum sum paid to an individual within each of financial years, together with the minimum and average. I should like the figures broken down between officers and other ranks and UK and overseas based.*

*I should like to know the maximum permissible payment to an officer and other rank for one child who commences Independent school education at the earliest permissible point within the regulations and remains until they leave full-time schooling at age 18/19 i.e. before they attend university or start work. I realise this last calculation is indicative only and will be based on current rather than historic legislation.*

*I should like to know whether the individuals who benefit from the payment of Independent School education costs have these payment treated as a BIK, or whether they are excluded from the HMRC tax calculation."*

We are treating your correspondence as a request for information under the Freedom of Information Act 2000.

Following a search of our records I can inform you that the MOD holds information within the scope of your request. The information you have requested is set out below.

The answers to the first two parts of your request are detailed in the tables at Annexe A to this letter. You are requested to note the following guidance:

For the cost by academic year the figures marked "Unspecified" in each FY represent adjustments to previous payments or payments not allocated to a specific year.

For the cost by Minimum, Maximum and Average payments, no data has been included for Minimum payments because they always reflect recoveries (negative values) or adjustments to previous payments.

For the costs by UK and Overseas, the location is at the time the claims were made. The individuals did not necessarily remain at the same location for the whole Financial Year.

Part 3 of this FOI request is exempt under Section 21 of the FOI Act because the current regulations and rates of Continuity of Education Allowance (CEA) are in the public domain at the following link:

<https://www.gov.uk/government/publications/tri-service-regulations-for-expenses-and-allowances-jsp-752>.

Regarding Part 4 of this FOI request I advise you that CEA does not attract a liability for tax as it is regarded by the HMRC as an enabler for Service personnel's employment rather than a monetary benefit.

Under Section 16 of the FOI Act I advise you that CEA is provided to eligible Service Personnel to assist them in achieving continuity of education for their children that would otherwise be denied in the maintained day school sector if their children accompanied them on frequent and consecutive assignments.

The allowance may be claimed for service children from the beginning of the academic year in which they reach the age of 8 until the end of the stage of education during which they reach the age of 18 providing the Service Person continues to meet the eligibility criteria.

CEA is available to all Service Personnel of any rank, subject to them satisfying the eligibility criteria. CEA claimants must be accompanied by their immediate family at their duty station and any child for whom CEA is claimed must complete the stage of education at the school for which the allowance has been claimed.

Service Personnel may select from a wide variety of schools across the United Kingdom from within the independent and state maintained sectors. In order to be admissible for the purposes of CEA, a school must offer full boarding facilities and be: registered with the appropriate UK education department; subject to Ofsted inspection and, in the case of independent schools, they must be a member of an organisation affiliated to the Independent Schools Council or the Scottish Council for Independent Schools.

It is a condition of CEA that each claimant is required to make a contribution of at least 10% of the fees for each child for whom the allowance is claimed. Payment is capped with any fees beyond that cap being the responsibility of the parent.

Under Section 16 you may also wish to note there was a Parliamentary Question on this issue PQW/16-17/2017/04648 which is available at the link below:

<https://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2017-04-13/70381/>

As the tables at Annexe A use the NATO Rank system you may wish to note the further advice on this which is available at the following link:

<https://publications.parliament.uk/pa/cm201011/cmhansrd/cm110704/text/110704w0004.htm#1107052001653>

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](mailto: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,

Defence People Secretariat FOI

**CEA - COST - FY'S 13/14 TO 17/18 - BY SERVICE + YEAR****FY 13/14**

	£M				
YEAR	ARMY	RAF	RM	RN	TOTAL
YEAR 03	0.694	0.131	0.027	0.108	0.961
YEAR 04	1.654	0.336	0.038	0.238	2.267
YEAR 05	2.635	0.610	0.076	0.266	3.587
YEAR 06	3.298	0.893	0.105	0.424	4.720
YEAR 07	5.919	1.839	0.164	0.750	8.672
YEAR 08	6.895	2.111	0.300	0.903	10.209
YEAR 09	7.797	2.605	0.382	1.266	12.050
YEAR 10	8.800	2.681	0.433	1.662	13.575
YEAR 11	8.073	2.960	0.439	1.918	13.390
YEAR 12	6.012	2.362	0.387	1.291	10.051
YEAR 13	5.596	2.287	0.334	1.118	9.336
UNSPECIFIED	0.232	0.115	0.007	0.082	0.436
TOTAL	57.605	18.931	2.692	10.026	89.254

**FY 14/15**

	£M				
YEAR	ARMY	RAF	RM	RN	TOTAL
YEAR 03	0.716	0.195	0.013	0.092	1.016
YEAR 04	1.802	0.309	0.056	0.171	2.337
YEAR 05	2.586	0.485	0.131	0.266	3.468
YEAR 06	3.490	0.876	0.120	0.327	4.813
YEAR 07	5.729	1.722	0.159	0.638	8.247
YEAR 08	6.415	1.933	0.194	0.768	9.310
YEAR 09	7.545	2.254	0.336	1.027	11.161
YEAR 10	7.732	2.555	0.367	1.243	11.897
YEAR 11	8.238	2.700	0.409	1.539	12.886
YEAR 12	6.133	2.086	0.357	1.362	9.937
YEAR 13	5.287	2.154	0.352	1.103	8.896
UNSPECIFIED	0.287	0.170	0.020	0.070	0.547
TOTAL	55.959	17.439	2.512	8.606	84.516

**FY 15/16**

	£M				
YEAR	ARMY	RAF	RM	RN	TOTAL
YEAR 03	0.656	0.176	0.017	0.083	0.931
YEAR 04	1.918	0.384	0.056	0.146	2.504
YEAR 05	2.963	0.436	0.089	0.272	3.761
YEAR 06	3.564	0.705	0.156	0.347	4.772
YEAR 07	6.101	1.686	0.233	0.518	8.537
YEAR 08	6.153	1.893	0.159	0.721	8.927
YEAR 09	7.008	2.116	0.201	0.916	10.241
YEAR 10	7.419	2.224	0.299	1.107	11.048
YEAR 11	7.331	2.544	0.352	1.247	11.474
YEAR 12	6.267	1.976	0.308	1.101	9.652
YEAR 13	5.261	1.800	0.307	1.190	8.558
UNSPECIFIED	0.248	0.185	0.005	0.016	0.455
TOTAL	54.888	16.126	2.183	7.663	80.860

**CEA - COST - FY'S 13/14 TO 17/18 - BY SERVICE + YEAR**

**FY 16/17**

	£M				
YEAR	ARMY	RAF	RM	RN	TOTAL
YEAR 03	0.461	0.171	0.009	0.000	0.641
YEAR 04	1.515	0.214	0.030	0.188	1.947
YEAR 05	2.586	0.561	0.064	0.182	3.392
YEAR 06	3.922	0.634	0.080	0.364	5.000
YEAR 07	5.536	1.038	0.200	0.578	7.351
YEAR 08	6.624	1.746	0.247	0.509	9.126
YEAR 09	6.887	2.122	0.193	0.835	10.036
YEAR 10	7.031	2.145	0.127	0.930	10.233
YEAR 11	7.323	2.034	0.306	1.002	10.665
YEAR 12	5.768	2.265	0.307	0.999	9.339
YEAR 13	5.920	1.868	0.318	0.889	8.996
UNSPECIFIED	1.974	0.743	0.108	0.424	3.250
TOTAL	55.545	15.541	1.990	6.900	79.976

**FY 17/18**

	£M				
YEAR	ARMY	RAF	RM	RN	TOTAL
YEAR 03	0.577	0.084	0.009	0.054	0.723
YEAR 04	1.698	0.380	0.014	0.028	2.120
YEAR 05	2.716	0.348	0.071	0.285	3.420
YEAR 06	3.828	0.821	0.062	0.280	4.991
YEAR 07	6.528	1.349	0.111	0.538	8.527
YEAR 08	6.915	1.284	0.178	0.674	9.051
YEAR 09	7.729	1.970	0.255	0.640	10.594
YEAR 10	7.096	2.195	0.183	0.834	10.308
YEAR 11	6.833	2.170	0.103	0.974	10.080
YEAR 12	5.789	1.683	0.212	0.828	8.511
YEAR 13	4.969	2.012	0.257	0.789	8.027
UNSPECIFIED	2.034	0.880	0.110	0.316	3.341
TOTAL	56.712	15.176	1.564	6.241	79.693

**N.B.** The figures against "Unspecified" represent adjustments to previous payments or payments not allocated to a specific School Year.

<b><u>CEA - COST - FY'S 13/14 TO 17/18 - MIN/MAX/AVERAGE PAYMENT</u></b>		
<b><u>FY 13/14</u></b>		
	PAYMENT	£
MAX		88,855
AVERAGE		20,757
<b><u>FY 14/15</u></b>		
	PAYMENT	£
MAX		82,102
AVERAGE		21,782
<b><u>FY 15/16</u></b>		
	PAYMENT	£
MAX		86,429
AVERAGE		22,027
<b><u>FY 16/17</u></b>		
	PAYMENT	£
MAX		90,306
AVERAGE		23,127
<b><u>FY 17/18</u></b>		
	PAYMENT	£
MAX		98,717
AVERAGE		23,634

**N.B.** No Minimum payments have been included as they always reflect recoveries (negative values) or adjustments to previous payments.

<b><u>CEA - COST - FY'S 13/14 TO 14/15 - BY RANK</u></b>					
<b><u>FY 13/14</u></b>					
£M					
RANK	ARMY	RAF	RM	RN	TOTAL
OF1	0.055	0.047	0.000	0.000	0.102
OF2	6.204	2.259	0.342	0.605	9.411
OF3	9.389	4.059	0.371	2.481	16.300
OF4	13.039	3.937	0.489	2.846	20.311
OF5	6.221	2.079	0.379	1.156	9.834
OF6	2.633	0.371	0.012	0.355	3.371
OF7	0.612	0.060	0.025	0.253	0.951
OF8	0.170	0.006	0.019	0.000	0.195
OR2	0.560	0.095	0.044	0.025	0.723
OR3	1.014	0.000	0.000	0.000	1.014
OR4	3.071	0.860	0.070	0.290	4.291
OR6	4.067	2.286	0.244	0.470	7.066
OR7	3.852	2.003	0.199	0.958	7.013
OR8	4.414	0.000	0.268	0.290	4.972
OR9	2.303	0.868	0.231	0.296	3.699
TOTAL	57.605	18.931	2.692	10.026	89.254
<b><u>FY 14/15</u></b>					
£M					
RANK	ARMY	RAF	RM	RN	TOTAL
OF1	0.023	0.021	0.010	0.020	0.074
OF2	5.741	1.993	0.244	0.669	8.647
OF3	8.883	3.920	0.285	1.933	15.022
OF4	13.302	3.769	0.628	2.649	20.347
OF5	6.446	1.933	0.317	0.938	9.634
OF6	2.483	0.368	0.052	0.389	3.293
OF7	0.721	0.077	0.000	0.247	1.044
OF9	0.139	0.000	0.006	0.008	0.153
OF8	0.007	0.000	0.000	0.000	0.007
OR2	0.428	0.127	0.012	0.038	0.606
OR3	0.954	0.000	0.033	0.000	0.987
OR4	2.995	0.726	0.062	0.257	4.040
OR6	3.609	2.092	0.232	0.267	6.201
OR7	3.944	1.724	0.243	0.689	6.601
OR8	4.452	0.000	0.205	0.140	4.797
OR9	1.831	0.688	0.183	0.361	3.064
TOTAL	55.959	17.439	2.512	8.606	84.516

<b><u>CEA - COST - FY'S 15/16 TO 16/17 - BY RANK</u></b>					
<b><u>FY 15/16</u></b>					
£M					
RANK	ARMY	RAF	RM	RN	TOTAL
OF1	0.000	0.026	0.042	0.060	0.127
OF2	5.266	1.844	0.186	0.515	7.810
OF3	8.878	3.608	0.273	1.800	14.559
OF4	12.752	3.458	0.510	2.288	19.008
OF5	6.461	1.675	0.413	1.023	9.572
OF6	2.299	0.421	0.054	0.355	3.129
OF7	0.685	0.039	0.000	0.165	0.888
OF9	0.171	0.039	0.000	0.028	0.238
OF8	0.020	0.000	0.000	0.000	0.020
OR2	0.393	0.167	0.025	0.033	0.618
OR3	0.813	0.000	0.038	0.000	0.851
OR4	3.117	0.778	0.073	0.284	4.253
OR6	3.884	1.950	0.167	0.184	6.185
OR7	4.172	1.454	0.162	0.451	6.239
OR8	4.387	0.000	0.140	0.050	4.576
OR9	1.589	0.667	0.103	0.427	2.786
TOTAL	54.888	16.126	2.183	7.663	80.860
<b><u>FY 16/17</u></b>					
£M					
RANK	ARMY	RAF	RM	RN	TOTAL
OF1	0.000	0.023	0.000	0.061	0.085
OF2	4.560	1.659	0.176	0.375	6.770
OF3	8.806	3.649	0.227	1.792	14.474
OF4	12.719	3.118	0.463	1.993	18.292
OF5	6.436	1.685	0.465	0.822	9.408
OF6	2.408	0.499	0.071	0.401	3.380
OF7	0.549	0.013	0.000	0.027	0.590
OF9	0.180	0.071	0.000	0.081	0.332
OF8	0.042	0.000	0.000	0.000	0.042
OR2	0.358	0.156	0.000	0.053	0.567
OR3	0.974	0.000	0.000	0.000	0.974
OR4	3.513	0.744	0.145	0.253	4.655
OR6	4.547	1.828	0.120	0.189	6.683
OR7	4.437	1.348	0.157	0.407	6.349
OR8	4.327	0.000	0.110	0.021	4.458
OR9	1.690	0.746	0.055	0.425	2.916
TOTAL	55.545	15.541	1.990	6.900	79.976



<b><u>CEA - COST - FY 17/18 - BY RANK</u></b>					
<b><u>FY 17/18</u></b>					
£M					
RANK	ARMY	RAF	RM	RN	TOTAL
OF1	0.026	0.011	0.000	0.033	0.069
OF2	4.295	1.640	0.101	0.312	6.348
OF3	8.117	3.603	0.149	1.631	13.500
OF4	12.261	3.217	0.313	1.873	17.665
OF5	6.664	1.416	0.471	0.670	9.221
OF6	2.597	0.411	0.065	0.361	3.433
OF7	0.575	0.022	0.007	0.036	0.640
OF9	0.130	0.086	0.000	0.053	0.269
OF8	0.043	0.000	0.000	0.000	0.043
OR2	0.345	0.183	0.014	0.038	0.581
OR3	1.278	0.000	0.000	0.000	1.278
OR4	3.865	0.740	0.139	0.287	5.032
OR6	5.731	1.727	0.060	0.240	7.758
OR7	4.778	1.384	0.117	0.397	6.675
OR8	4.138	0.000	0.098	0.007	4.243
OR9	1.870	0.737	0.029	0.302	2.938
TOTAL	56.712	15.176	1.564	6.241	79.693

**CEA - COST - FY'S 13/14 TO 17/18 - UK + OVERSEAS**

**FY 13/14**

			£M		
LOCATION	ARMY	RAF	RM	RN	TOTAL
UK	46.454	16.617	2.310	8.902	74.283
OVERSEAS	11.151	2.314	0.383	1.124	14.971
TOTAL					89.254

**FY 14/15**

			£M		
LOCATION	ARMY	RAF	RM	RN	TOTAL
UK	44.691	15.149	2.210	7.359	69.409
OVERSEAS	11.268	2.290	0.302	1.247	15.106
TOTAL					84.516

**FY 15/16**

			£M		
LOCATION	ARMY	RAF	RM	RN	TOTAL
UK	44.867	13.919	1.898	6.312	66.995
OVERSEAS	10.022	2.207	0.285	1.350	13.865
TOTAL					80.860

**FY 16/17**

			£M		
LOCATION	ARMY	RAF	RM	RN	TOTAL
UK	46.764	13.310	1.719	5.554	67.347
OVERSEAS	8.781	2.231	0.271	1.346	12.628
TOTAL					79.976

**FY 17/18**

			£M		
LOCATION	ARMY	RAF	RM	RN	TOTAL
UK	47.833	12.940	1.327	5.078	67.178
OVERSEAS	8.879	2.236	0.237	1.163	12.515
TOTAL	56.712	15.176	1.564	6.241	79.693

**N.B.** The location is at the time claims were made. The individuals did not necessarily remain in the same location for the whole FY.