



Ministry  
of Defence

**Defence Business Services**

Secretariat Team  
Room 6303  
Tomlinson House  
Norcross  
Thornton Cleveleys  
Lancashire  
FY5 3WP

Ref: FOI2021/10518

E-mail: DBSRES-Secretariat@mod.gov.uk

11 October 2021

Dear

Thank you for your email of 26 August 2021 requesting:

*How many army officer's mess bills exceed their net salary?*

*How many army officer are required to have at least one that they provide - in addition to any provided by the army?*

*How many legacy pay issues are there relating to the army pay system - i.e. disputes/errors over pay that are over 12months old?*

*What is the MOD doing about having its accounts repeatedly determined to be flawed i.e. "qualified"*

*What is an estimate of the amount of stock held by the MoD that will have to be disposed of?*

Further clarified on 16 September 2021 as:

*Regarding point one: The last three financial years.*

*Regarding point two: Horses*

*Regarding point four: Mod Annual accounts as per:*

*<https://www.gov.uk/government/publications/ministry-of-defence-annual-report-and-accounts-2019-to-2020> (q.q.v. inc. page 94, 129 and 147)*

*you will note that they have been "qualified" for some years now. I'm asking what actions the MoD has taken in response to the accounts being "qualified".*

*Regarding point five: As per the above accounts what is described as inventory - as for the time period - say the last three financial years - and the current one.*

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

A search for the information has now been completed within the Ministry of Defence, and I can confirm that some information in scope of your request is held. I will answer the request in the order clarified above:

**Point one:**

Information concerning officers mess bill's is not held by the department. This information will be held directly by the contractor; Sodexo and the individual concerned.

**Point two:**

This information is not held as personnel are not obliged to provide their own service animals.

**Point three:**

There are currently eight pay disputes/errors relating to pay that are over twelve months old.

**Point four:**

The information you have requested falls entirely within the scope of an absolute exemption under Section 21 (Information reasonably accessible by other means) of the FOIA. Section 21(1) has been applied, as the information is already in the public domain and therefore, reasonably accessible to you. Section 21 is an absolute exemption and as such, there is no requirement to consider the public interest in making a decision to withhold the information.

Under Section 16 of the Act (Advice and Assistance) you may find it helpful to note that the MOD accounts have been qualified for a number of years for non-compliance with lease accounting standards. As reflected in the 2019/20 Annual Report and Accounts (p165 note 1.46) the Department, in agreement with HM Treasury, made an informed decision that as a result of complex, resource intensive and costly practical issues, earlier lease accounting standards would not be applied to extant contracts on the grounds that such an exercise would not represent value for money.

The introduction of a new lease accounting standard (IFRS16) which included some simplification in the accounting treatment of leases, was seen as an opportunity by the Department to address this matter. As a result, the Department is currently progressing an implementation programme that sees adoption of IFRS16 from the HM-Treasury mandatory date for public bodies of April 2022. This programme includes review of existing contracts, valuation of leases identified and revisions to business processes such as forecasting and financial planning to reflect the impact of lease accounting.

As the Comptroller and Auditor General acknowledges on page 152 of the 2019/20 Annual Report and Accounts, MOD have already assessed in excess of 11,500 contracts which represent the bulk of existing contracts requiring review. Successful delivery of the implementation programme will provide the basis for National Audit Office to consider lifting the long-standing audit qualification.

You can find the MOD annual reports at the link provided under Point 5 below.

**Point five:**

The information you have requested falls entirely within the scope of an absolute exemption under Section 21 (Information reasonably accessible by other means) of the FOIA. Section 21(1) has been applied, as the information is already in the public domain and therefore, reasonably accessible to you at the link below. Section 21 is an absolute exemption and as such, there is no requirement to consider the public interest in making a decision to withhold the information.

Under Section 16 of the Act (Advice and Assistance) you may find it helpful to note that page 178 of the MOD annual reports set out costs related to depreciation, write offs and disposals which can be found at the links below:

<https://www.gov.uk/government/publications/ministry-of-defence-annual-report-and-accounts-2019-to-2020>.

<https://www.gov.uk/government/publications/ministry-of-defence-annual-report-and-accounts-2018-to-19>

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

Defence Business Services Secretariat