



**Ministry
of Defence**

**JSP 752
Tri-Service Regulations for Expenses and
Allowances**

Part 1: Directive

Foreword

People lie at the heart of operational capability; attracting and retaining the right numbers of capable, motivated individuals to deliver Defence outputs is critical. This is dependent upon maintaining a credible and realistic offer that earns and retains the trust of people in Defence. Part of earning and retaining that trust, and being treated fairly, in a confidence that the rules and regulations that govern our activity are relevant, current, fair and transparent. Please understand, know and use this JSP, to provide that foundation of rules and regulations that will allow that confidence to be built.

Joint Service Publication 752, Tri-Service Regulations for Expenses and Allowances, is the authoritative publication for all Service Expenses and Allowances. It is designed for use by all Service personnel, their line managers and specialist administration staffs, to determine entitlement to expenses and allowances. It is important that you, as Service personnel, are aware of current regulations pertaining to expenses and allowances and are kept abreast of any policy changes that may affect you.

Lieutenant General Richard Nugee
Chief of Defence People
Defence Authority for People

Preface

How to use this JSP

1. JSP 752 is intended as a publication which details the regulations for payment of military expenses and allowances. It is designed to be used by staff responsible for expense and allowance policy. This JSP contains the policy, direction and guidance on the processes involved and best practice to apply. This JSP will be reviewed at least bi-annually.
2. The JSP is structured in two parts:
 - a. Part 1 – Directive, which provides the overarching principles that must be followed in accordance with statute or policy mandated by Defence or on Defence by Central Government.
 - b. Part 2 – Guidance, which provides the guidance and best practice that will assist the user to comply with the principles detailed in Part 1.

Coherence with other Defence Authority Policy and Guidance

3. Where applicable, this document contains links to other relevant JSPs, some of which may be published by different Defence Authorities. Where particular dependencies exist, these other Defence Authorities have been consulted in the formulation of the policy and guidance detailed in this publication.

Related JSPs	Title
JSP 342	Education of Service Children and Young People
JSP 462	Financial Management and Charging Policy Manual
JSP 464	Tri-Service Accommodation Regulations (TSARs)
JSP 468	Loan and Secondment of Service Personnel to Commonwealth and Foreign Forces
JSP 472	Financial Accounting and Reporting Manual
JSP 525	Corporate Governance
JSP 534	Tri-Service Resettlement Manual
JSP 751	Joint Casualty and Compassionate Policy and Procedures
JSP 754	Tri-Service Regulations for Pay and Charges
JSP 760	Regulations for Leave and Other Types of Absence
JSP 770	Tri-Service Operational and Non Operational Welfare Policy
JSP 800	Defence Movements and Transport Regulations
JSP 831	Redress of Individual Grievances: Service Complaints

Further Advice and Feedback – Contacts

4. The owner of this JSP is Chief Defence Personnel Armed Forces Remuneration (Allowances). For general information on any aspect of this publication, or to provide feedback on the content, contact:

Job title/e-mail	Project focus	Telephone
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5. Personal questions not answered within this publication are to be directed through chains of command; the single Service and Defence Business Service contact details are below:

Single Service Pay Colonel and DBS Contacts

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RAF Pay Col Focal Point/ Air-COSPers-Pol Allces SO2	Single Service Pay Focal Point	9621 89365
DBS Pay & Allowances Casework & Complaints Cell DBS MilPers-MilOps-PACCC-Group	Tri-Service Casework	94591 5363/8023

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Chapter 1 Section 1 – Principles

General

01.0101. Applicability of the Regulations. The allowances and expenses provided for in these regulations apply to Regular and Reserve Armed Forces personnel (with the exception of non-mobilised Regular Reserves who are only eligible to travel and subsistence expenses when required to attend training) unless otherwise indicated¹. This document, JSP 752 - Tri-Service Regulations for Expenses and Allowances, is the overarching and definitive policy source-document for the allowances and expenses paid to Service personnel and has primacy over all other guides and instructions.

01.0102. Interpretation of Regulations. Personnel responsible for the administration and implementation of these regulations are to interpret them reasonably, intelligently and with military judgement taking into account the aim of each allowance. Due regard must be given to the interests of Defence and it should be noted that no attempt has been made to provide for obvious exceptions, within the regulations.

01.0103. Income Tax and NICs. The Income Tax and NICs liability and method of payment for each allowance is stated within the relevant Section of these Regulations along with the relevant section of the Income Tax (Earnings and Pensions) Act (ITEPA) 2003 which gives rise to the tax status of each allowance (where applicable). Where the Income Tax and NICs are to be paid on behalf of the MOD by Defence Business Services Military Personnel Military Operations (DBS Mil Pers-Mil Ops) automatically via a PAYE Settlement Agreement (PSA), no action is required by the Unit HR Admin staff to effect such payments unless specifically mentioned in the appropriate allowance Section.

01.0104. Remuneration Policy. With few exceptions, Chief of Defence Personnel (CDP) is responsible for implementing all policy relating to Service Pay, Charges, Bounties, Expenses, Allowances and Recoveries. CDP(Armed Forces Remuneration) (CDP(AF Rem)) has day-to-day responsibility (in conjunction with the single Service Pay Colonel staffs) for these policies, the administrative arrangements for which are promulgated in this JSP and JSP754 (Tri-Service Regulations for Pay and Charges). Sponsorship and periodic review of the policy is vested with CDP(AF Rem) who has responsibility for the publication of updated versions of JSP's 752 and 754. Where policy responsibility lies elsewhere, the lead organisation is indicated at the top of the relevant policy within this JSP. Proposals for changes to this JSP should be submitted to CDP(AF Rem) through the DBS Mil Pers-Mil Ops Pay, Allowances, Casework and Complaints Cell (PACCC).

01.0105. Governance and Assurance. CDP is also the process owner for the Joint Personnel Administration (JPA). Under the JPA Assurance Framework, all users of the JPA system are obligated to comply with the regulations and responsibilities outlined below.

01.0106. Remuneration Delivery. Section 333 of the Armed Forces Act 2006 provides a power for the making of a Royal Warrant setting out a single, harmonised basis for pay, bounties and allowances for members of the regular or reserve armed forces. A Royal Warrant was made under section 333 in November 2009 (and amended in April 2010): it is

¹ **Allowance Entitlements on Mobilisation.** Full details of allowance entitlements on mobilisation of reserve personnel are detailed in Chapter 5 of **JSP 753** (Regulations for the Mobilisation of UK Reserve Forces).

available at this link: **Royal Warrant 2009 + Amendment 2010**. The Royal Warrant provides that the sole administrator and interpreter of the functions set out therein is the Defence Council. However it also provides for those functions to be discharged by the Admiralty Board, the Army Board or the Air Force Board. The single Service boards have in turn the power to authorise persons to discharge any of those functions on their behalf. Such an Authorisation is in place in respect of each Service board for DBS to discharge many of these functions.

01.0107. The UK Service Home Base. A basic principle in the construction of expense and allowance policy, and the associated rates, is that the UK Armed Forces are normally recruited in the UK which is regarded as the home base for Service personnel and their families.

01.0108. Benefits May be Varied or Cancelled. Expense and Allowance policy is kept under constant review. Rates are also changed frequently. As a result, expense and allowance policy and/or rates can be varied or cancelled at any time. Service personnel should not make financial plans on an assumption that current expenses and allowances policy and rates will continue unchanged. Service personnel may only submit claims for expenses and allowances in accordance with the policy and rates current at the time the activity that generates the claim took place. There are no reserved rights to expense and allowance policy or rates that were in effect prior to the date the activity took place.

01.0109. Substitution of Expenses or Allowances. Where eligibility exists it does so only within carefully defined circumstances. Therefore individuals may not therefore use any perceived savings made by not claiming eligibility to one expense or allowance in order to claim another for which there is no eligibility. The cash equivalent of an unclaimed allowance may not be substituted for use in circumstances where there is no eligibility.

01.0110. Moves on Assignment. When a Service person in receipt of recurring allowances that are paid as a daily rate, moves between units, existing allowances will be paid up to and including the last day of duty at the former duty station. Eligibility to allowances at the new duty station commences on the day the Service person reports for duty, unless otherwise stated in these regulations.

01.0111. During Transit. During a period of transit to or from an overseas station, an allowance that is paid automatically at a daily rate (e.g. Longer Separation Allowance (LSA) or Local Overseas Allowance (LOA)), is not normally paid for the day of emplaning or embarkation. If the individual continues to be eligible, payment is to be resumed on the day of deplaning or disembarkation.

01.0112. Personnel Transferring Services in the UK Armed Forces. Where a Service person transfers from one Service to another, with no break or gap between the 2 periods of Service, their eligibility to the allowances and benefits covered in these regulations will normally be as if there had been no change of Service. A full review of the personal allowance eligibility will be conducted by the new Unit HR admin staff on transfer.

01.0113. Statute of Limitation and Retrospective Claims. No claim will be paid for any allowance relating to any period in excess of 6 years prior to the date of the claim, or such shorter period as may be specified for particular allowances in these Regulations. For a retrospective claim made within the 6 year limit, Service personnel must establish their eligibility beyond doubt, prove that payment has not already been made and have financial authority from the appropriate budget holder.

01.0114. Over Issues. An allowance granted in error and received in good faith does not create eligibility to that allowance. Furthermore, an allowance granted in error under these regulations to a Service person, a former Service person or a body of Service personnel collectively, is liable to be stopped or suspended on the order of the Defence Board, or by an officer duly authorised by the Defence Board, and recovered. Over issues may only be written off under the delegated authority of the Chief Executive of DBS, in accordance with JSP 472 (Financial Accounting and Reporting Manual) Chapter 12.

01.0115. Public Debts on Termination of Service. In the event of a Service person owing the MOD monies on the completion of their Service, any arrears of allowances may be used to offset this public debt, in accordance with JSP 462 (Financial Management Policy Manual) Chapter 15.

Top Level Budget (TLB) Responsibilities

01.0116. Top Level Budget Holders (TLBs). TLBs, including the single Services, have their own command chain, finance and personnel staff and their own governance arrangements. Nevertheless, as users of the JPA system, they have an obligation, set out in JSP 525 (MOD Corporate Governance), to comply with the regulatory framework established by CDP, and outlined within the Assurance Framework Document. In particular, all TLBs using JPA are to:

- a. Comply with the policies, mandated processes and procedures established by MOD and DBS or the efficient running and operation of the JPA system, including relevant Business Process Guides (BPGs) and JSPs.
- b. Ensure that the minimum mandatory checks set out in Annex B of JPA Assurance Framework Document are carried out at the frequency stated and that such checks are properly recorded and made available for external audit.
- c. Take all reasonable steps to safeguard the integrity and quality of any data on the JPA system for which TLBs are responsible, including external feeds and systems linked via interfaces.
- d. Take all reasonable steps to ensure compliance with the Data Protection Act 1998, including mandating Data Protection training, safeguarding against unauthorised access and disclosure of JPA data and ensuring the physical security of information produced from JPA.
- e. Take all reasonable steps to increase fraud awareness, deter JPA fraud, detect it when it does occur, and deal with it appropriately in accordance with the MOD's policy of zero tolerance of fraud.
- f. Ensure that internal processes are in place to account for any income received from recoveries levied against Service personnel.
- g. Ensure that internal processes are in place to identify and rectify any irregularities which may occur in pay and allowances.
- h. Cooperate fully with external audits by NAO, ICO, TNA and DIA, providing access to all relevant data and records.

Unit Responsibilities

01.0117. Commander's Responsibilities. In addition to responsibilities cascaded down from TLBs and formations, unit commanders at all levels are to:

- a. Ensure that Service personnel under their command use JPA to record and maintain their personal details.
- b. Ensure that all such personnel use JPA to record annual leave.
- c. Ensure that Service personnel have access to the training they need, including Data Protection training, in order to use the system effectively.
- d. Take all reasonable steps to prevent and deter fraud utilising the Authorisation Required List (ARL) for Service personnel considered a risk in accordance with JSP 752 and JSP 754 guidance².
- e. Report cases of irregularity and suspected fraud to the appropriate authorities for further investigation, adhering to the MoD fraud reporting policy.
- f. Report cases of unauthorised access to JPA, unauthorised disclosure of JPA data and JPA data loss to the MOD Chief Information Officer (CIO) in accordance with MOD reporting policy.

01.0118. Internal Audit. Unit COs are to appoint an Expense Auditor responsible for conducting the internal audit of expense claims as outlined at **Annex A** to this section.

01.0119. Unit Human Resources Administration Staff Role. Unit Human Resources Administration Staff (Unit HR Admin Staff) are responsible for all aspects of personnel administration within their Unit less those functions carried out under "Self Service". In some cases Unit HR Admin Staff will also have a parenting responsibility for the administration function of individuals serving in lodger unit posts under their remit. In addition to responsibilities cascaded down from TLBs, Unit HR Admin Staff are to:

- a. Ensure that Service personnel are aware of these regulations and where necessary, remind them of the relevant eligibility criteria.
- b. Follow the established processes and procedures established by MOD, CIO and DBS for the efficient running and operation of the JPA system, including relevant JSPs, BPGs, DINs, single Service instructions and local orders.
- c. Take particular care to ensure that all JPA data inputs are complete, coherent and accurate in every respect, recognising that human input error is the most significant cause of JPA related problems.
- d. Ensure that there is no unauthorised access to the JPA system, including preventing the sharing of User Login IDs and passwords.
- e. Ensure that there is no unauthorised disclosure of JPA data, including the physical security of all JPA printouts.

² Direction and guidance issued in the form of Ops bulletins must be complied with in the same manner as JSPs.

- f. Ensure that the unit-level assurance checks set out in Annex B of JPA Assurance Framework Document are carried out at the frequency stated and that such checks are properly recorded and made available for external audit.

Individual Service Personnel Responsibilities

01.0120. Eligibility to Claim. Service personnel are responsible for ensuring that:

- a. They are aware of these regulations and understand the eligibility criteria of the allowance they wish to claim.
- b. They submit a claim only when specifically eligible to do so, and to meet actual expenditure, in accordance with these regulations.
- c. They only claim an allowance once in respect of any occurrence regardless of whether they are eligible in more than one capacity.
- d. Their personal data held on JPA is correct and up to date and that they notify their Unit HR admin staff of any changes in circumstances that may affect their eligibility as soon as they occur. Failure to do so may result in the Service person becoming liable for recovery action. Such changes include, but are not limited to: any move away from the assignment station; temporary arrival or departure of their spouse/civil partner or child at a duty station; changes in family circumstances that should result in a change in their Personal Status Category (PStat Cat), or absence³.
- e. They understand which JPA roles they are allocated and have completed the necessary Self Service/Professional User training appropriate to the roles.
- f. They comply with Section 55 of the Data protection Act 1998 and refrain from unlawfully obtaining or disclosing personal information from JPA relating to any other individual.
- g. Receipts and other evidence in support of i-expense and allowance claims are safely retained for the prescribed period and produced promptly when required for audit (See Paragraph **01.0121**).
- h. They check their pay statements each month to ensure that their pay and allowances are being correctly paid at the right rate.
- i. Errors or concerns regarding pay and allowances, other data held on JPA, are reported promptly to Unit HR Admin staff or the JPAC for resolution.

01.0121. Audit and Receipts. Most allowance payments will be made via the JPA Expenses Claim system. These claims and those submitted manually via the Unit HR Admin Staffs will be subject to a random 5% audit in accordance with the process outlined at **Annex A** to this section. To facilitate this audit, claimants must retain the supporting receipts and paperwork for a period of 24 months from the date of submission of the claim unless specifically otherwise directed by the allowance-specific regulations contained in this JSP. A credit/debit card receipt or voucher which contains no details of the items purchased is not an acceptable record. Where the itemised receipt has been lost a credit/debit card receipt is better than nothing but must be annotated with the specific

³ Absence. There may be no entitlement to certain allowances during periods of absence as detailed in JSP 752 Part 2 Chapter 1 Section 4. Such amounts will be recovered as an over-issue.

details of the purchases claimed. In cases where receipts cannot be obtained, or have been lost, JPA F025A is to be completed and retained with a copy of the claim.

01.0122. Supporting Documentation. JS Form JPA F025 clearly directs that the claimant is to produce “all supporting documentation and ORIGINAL receipts (JSP 752 Ch1 Sect 1 refers)” – this is a requirement laid down by MOD in order to comply with UK tax regulations.

Supporting documentation (evidence) which supports a JPA i-Expense claim is that which enables the JPA i-Expense Auditor to be satisfied that the individual was authorized by their Line Manager or appropriate budget staffs, and actually completed⁴, the activity for which they have submitted the JPA i-Expense claim. A number of examples are, but are not limited to: joining instructions, assignment orders, a meeting request from another party, a meeting calling notice to attend a meeting (the date and venue is to be evident) or an event/travel notification to which an individual has been invited or is participating in etc. For overseas events, the business case for travel authorised by the appropriate Line Manager and Budget Holder should be a sufficient requirement for proving that the individual had authority to undertake the activity.

A boarding pass, rail ticket, or receipts from the duty location, for example, would demonstrate that the individual actually undertook the journey. If the event/activity is “classified” then on being called for audit, the individual should discuss the requirement with the unit JPA i-Expense Auditor and reach an agreement as to what is appropriate supporting documentation (in some instances the supporting documentation may be presented for review only but not retained with the audited claim). For these cases the JPA i-Expense Auditor should annotate the JS Form JPA F025 accordingly that the supporting documentation has been presented but not retained due to its classification.

Defence Business Services Responsibilities

01.0123. Determining Rates of Allowance. DBS is responsible for setting and promulgating the majority of the allowance rates. The methodology used to calculate the rates is outlined within the regulations for each allowance. Some are determined by other MOD Departments and a number are recommended by the Armed Forces Pay Review Body as detailed within this JSP. Rates of allowance are reviewed periodically at fixed intervals or in the event of a marked alteration in conditions. The majority of rates are published annually by CDP(AF Rem) in a Directed Letter, although some are published following review. It should be noted that allowance rates can reduce as well as increase, depending on the impact of the various elements included in the calculation methodology for each allowance.

01.0124. Casework. On occasion, the eligibility and entitlement detailed in this JSP will not fully cover the circumstances of every Service person. In such instances, casework detailing the full scenario, justification and requirement (supported by any relevant documentation) may be staffed to the DBS Mil Pers-Mil Ops PACCC for consideration. The PACCC is a department of DBS with delegated authority to deal with tri-Service pay, allowances and charges casework. The PACCC does not have the authority to alter existing policy and it will refer such cases to CDP(AF Rem) for a policy ruling before a final decision is made. A guide to the submission of Allowances Casework, including the

⁴ There may be cases where journeys are cancelled for service reasons. A SP may submit a claim for any unavoidable costs already incurred associated with that journey. All such cases should be scrutinised and where appropriate authorised by Line Managers or budget staffs.

required format, is at **Annex B** to this Section.

01.0125. Appeal. A Service person may submit an appeal against a DBS Mil Pers-Mil Ops PACCC decision, if they believe that: they have been unfairly disadvantaged; that new evidence has come to light or, where they can show that insufficient weight was given to the evidence originally presented. All Appeals must be staffed through Unit HR to the DBS Mil Pers-Mil Ops PACCC Appeals in accordance with the process outlined at **Annex B** to this Section.

01.0126. Service Complaint. If the Service Person remains dissatisfied after completion of the DBS Mil Pers-Mil Ops PACCC appeal procedure a Service Complaint (SC) may be made in accordance with the policy set out in JSP831 (Redress of Individual Grievances – Service Complaints). A SC may be made at any time, but it will not be considered until the casework and appeal process has been exhausted.

01.0127. JPA Service Delivery Complaints. Complaints relating to Service Delivery Failures should not be confused with Service Complaints or DBS casework. Detailed instructions for submitting a JPA Service Delivery Complaint can be found on the DBS Info centre web page.

01.0128. Recoveries and Write-Off. Where a Service person has incurred a Public Debt recovery action will be taken through their pay account, JSP 472 (Financial Accounting and Reporting Manual) Chapter 12 refers. The process for the objection against the automatic recovery is detailed at **Paragraph 02.0609** of JSP 754 (Tri-Service Regulations for Pay and Charges).

Annexes:

- A. Audit Requirements.
- B. A Guide to the Preparation and Submission of Allowances Casework and Appeals.

AUDIT REQUIREMENTS

1. All allowance claims whether submitted manually via the Unit HR Admin Staffs or through JPA, will be subject to a random 5% audit.
2. **Methodology.** Once selected, the claimant and the unit audit staff are notified of the claims selected. All audits will be conducted at unit level by the pre-identified Expenses Auditor (See **Paragraph 01.0118**). No Service person must be allowed to audit any claim they have submitted.
3. **Additional JPA Safeguards.** In addition to the audit requirements, there are a number of additional safeguards built into the JPA Expenses Claim system which require some claims to be authorised prior to payment. Authorisation will be required for Service Personnel who are/have:
 - a. HR Professionals involved in the expense, audit and payroll process.
 - b. In their last 6 months of Service.
 - c. Recorded as being on an Unauthorised Absence, noting that this may become Absent Without Leave should disciplinary action be taken.
 - d. Undergoing initial training prior to joining the trained strength of a unit.
 - e. Listed as having monies recovered due to inadmissible i-Expense claims for a minimum period of 3 months⁵.
 - f. Previously been found guilty of any act of fraud or dishonesty and whose award is not spent.
 - g. Exceeded a pre-determined number of claims in any 31 day period.
 - h. Exceeded a pre-determined amount.
 - i. Exceeded a pre-determined total amount claimed in any 31 day period.
 - j. Exceeded a pre-determined amount for any expense type on any line entry on any claim.
 - k. Service personnel and groups at the discretion of senior line management where local managerial, geographic or financial conditions merit consideration.

All automated Expenses Claims that require authorisation will be sent automatically by the JPA system to the unit Expenses Authoriser appropriate to the value of the claim. The Expenses Authoriser will be required to check the claims for accuracy and validity before authorising them for payment via JPA. Claims requiring authorisation because the amount claimed exceeds the safeguard at paragraph **3j** should only be authorised for JPA payment in exceptional circumstances and with budget manager/CO approval. Automated

⁵ Unit Line Management to determine when individual can be removed from the list following minimum period.

Expenses Claims which are subsequently authorised for payment may also be identified for audit. Those claims which are submitted manually to the unit HR Admin staffs will also be checked to ensure that they are accurate and valid claims prior to them being added to the JPA pre-formatted spreadsheet. Details of the claims on the spreadsheet, including totals, will also be checked by the unit Expenses Authoriser prior to submission to Joint Personnel Administration Centre (JPAC) for input and payment.

4. **Action on Selection for Audit.** For claims submitted via JPA Expenses Service personnel will be notified by JPA workflow that their claim has been selected for audit and should attach a copy of the claim, the original receipts and any other supporting paperwork for that claim, to a Form JPA F025. The form and its attachments should then be forwarded within 7 days to the Unit Expenses Auditor for completion of the audit. For off-line claims the JPAC will notify the Unit Expenses Auditor of the audit requirement.

5. **Completion of Audit.** On completion of the audit the Form JPA F025 and its attachments are to be securely retained centrally within the unit for a period of 6 years from the date of payment of the claim. For off-line claims the auditor is also responsible for notifying JPAC that the audit has been completed. JPAC will be responsible for hastening units who do not confirm the audit of off-line claims.

6. **Service Persons Unavailable to Comply with an Audit Request.** With the prior authority of the Unit CO it is permitted to void an audit requirement; examples of situations that warrant this action are:

- a. The Service person is deceased.
- b. The Service person is discharged from the Service.
- c. The Service person is serving on long term detachment for a period over 3 months.
- d. The Service person is hospitalised for a period over 3 months.
- e. The Service person is serving on operational deployment.

7. **Service Person's Failure to Respond to an Audit Request.** If the Service person fails to respond to the automated initial notification of audit the Expenses Auditor will receive an automated reminder 15 days later and at 15 day intervals thereafter. The Service person will continue to receive notification through workflow every 15 days until the Audit action is complete. At the 60 day point the Unit CO will receive workflow if the audit is still outstanding. At the 90 day point the Service Person and CO will receive workflow informing them that recovery action is to be taken due to the outstanding audit action. On receipt of these reminders the Expenses Auditor is to take action to remind the Service person of the audit requirement and to confirm that they are aware of the recovery action that will be taken if the Service person fails to respond to the audit request. If they still fail to respond to the audit request the Expenses Auditor is authorised to effect full recovery of the claim, via JPA, from the Service person's pay account. Full recovery action may only be taken a minimum of 90 days after the claim was submitted.

8. **Over Claim of Expenses.** As a result of the audit, if the Expenses Auditor identifies an over claim of expenses it is authorised to recover those amounts over claimed from the Service person's pay account over JPA. All recoveries, regardless of whether there is any

suspicion that the over claim has resulted from a fraudulent claim or an irregularity, should be reported by the Expenses Auditor using form JPA F 025B to the Fraud Incident and Irregularity Reporting Unit (FIIRU) which may be contacted as follows:

a. FIIRU Hotline:

0800 1613665
94667 4881 (Mil)
01371 854881 (UK Civ)
+44 1371 854881 (Overseas Civ)

b. By E-Mail to:

HOCS FD-FIIRU@mod.uk

c. By Mail to:

Fraud Incident and Irregularity Reporting Unit (FIIRU)
Room 209, Building 1071
MDPGA HQ
Wethersfield
Braintree
Essex
CM7 4AZ

A GUIDE TO THE PREPARATION AND SUBMISSION OF CASEWORK AND APPEALS

1. **Aim.** The aim of this Annex is to provide direction to those involved in the preparation and submission of both casework and appeals in order to ensure that comprehensive casework is submitted in a standard format that enables a balanced and fair decision to be made in a timely manner.
2. The aim of the Chain of Command (CoC) in casework is to consider cases presented to them by the unit HR and determine whether the circumstances presented are exceptional and fall outwith JSP 752 or JSP 754 or, are indeed covered by JSP guidance.
3. **Preparation and Submission.** Service personnel must not submit casework themselves. Casework is to be prepared and submitted to the DBS Mil Pers-Mil Ops PACCC through the Unit HR⁶ in the format at **Appendix 1** to this Annex. Unit HR Admin Staff must satisfy themselves that the case is justified and where necessary seek advice from their administrative Chain of Command prior to submission to DBS. Casework must be submitted by the Unit HR on behalf of the Service person to DBS with Part 1 written in the first person as it is the SP's casework; if this is not possible due to circumstances then permission is to be provided from the SP with the submission that the unit HR can submit the casework/appeal on their behalf. Each case is to be staffed by the Unit HR Admin Staff and signed by an officer in the rank of OF2 or above or an OR9 (i.e. a WO1 of any of the Services' HR Admin branches or specialisations⁷) on the Unit HR Admin Staff. If there is no Unit HR OF2 or above or OR9, then all casework is to be signed by the Unit CO. Casework submitted to DBS must contain the following essential elements:
 - a. A clear description of the entitlement being sought together with a full justification quoting full details of the relevant regulations (including all references).
 - b. The full background to the case, including all relevant facts together with the full details of any advice sought from other agencies.
 - c. Justification as to why the submission is supported or not. In instances where the case is supported a clear indication of why a decision should be made in favour of the Service person is to be provided.
 - d. Any appropriate supporting documentary evidence.
4. It is imperative that the elements described above are included in the casework submitted to DBS as failing to include the information will result in the return of the casework to the Unit CO unanswered. Sub paragraphs **3(a)** and **3(b)** above are straightforward and should provide factual information set out in a concise, chronological and logical manner. Sub paragraph **3(c)** requires consideration and interpretation of the regulations as they apply to the individual case and is the most important part of the submission. Guidance on completing this is at **Appendix 1** to this annex. It is important that all supporting documents are attached. Cases involving CEA must include a

⁶ Casework for all Army personnel is to be staffed via the appropriate Brigade Headquarters for comment prior to submission to DBS Mil Pers PACCC.

⁷ This includes RN: WO1 Logistician (Writer), or Army: WO1 (SSM) AGC (SPS), RAF: WO Personnel.

completed Case Information Sheet, in the format at **Annex C to Section 1 to Chapter 9 of Part 2** and a copy of the most recent CEA Eligibility Certificate.

5. **Staffing Procedures.** In order to submit a comprehensive and credible case to DBS as quickly as practicable, it is essential that submissions are staffed through the CoC and commented upon by Unit HR Admin Staff in accordance with **Paragraph 2**. Unit HR Admin Staff must carefully consider the facts and assess whether the case merits support within the context of these regulations. A guide to the factors to be considered is at **Appendix 2** to this annex. When submitting a case that is supported by the CoC, Unit HR is to include in their comments the reasons why the case is supported and the outcome sought. Unit HR Admin Staff must apply the regulations in accordance with these principles and identify those cases where there is no eligibility, advising the Service person of their decision in writing. Should the Service person still believe that they have a case, they are to submit the casework to the DBS, through the command chain, including a copy of the Unit HR's initial response to their case. It is acceptable to forward a case with a covering letter stating that it is not supported by the Unit HR explaining the reasoning behind the decision. Fully staffed casework is to be sent to DBS via email as follows:

All Casework. By E-Mail to **DBS MilPers-MilOps-PACCC-Group (MULTIUSER)**. In exceptional circumstances, e.g., where units do not have access to a scanner and/or email, casework should be sent to the DBS Mil Pers PACCC by one of the following routes:

(1) By Mail to:

Defence Business Services
Pay and Allowances Casework and Complaints Cell
Mail Point 620
Kentigern House
65 Brown Street
GLASGOW
G2 8EX

(2) By Fax to: 94561 3846 (Mil) 0141 224 3846 (Civ)

6. **DBS MIL PERS-MIL OPS PACCC Procedures.** Where the DBS Mil Pers-Mil Ops PACCC has the authority to decide on a case it will consider:

a. **Whether the case presented falls within the policy intent.** If it is clear that the policy intent was not to exclude the circumstances of the Service person submitting the case DBS may approve the case. If, however, a group of 5 individuals or more seek, simultaneously, the same regulatory treatment and DBS considers it to be justified, it will request CDP(AF Rem) to review the policy to determine eligibility prior to ruling on the case.

b. **Whether the regulations lay down a specific timeframe for eligibility.** Cases that exceed the timeframe will be referred to CDP(AF Rem) for consideration prior to any decision being promulgated.

c. **Whether they comply with the 6 year statute of limitation.** That all cases relating to any period of more than 6 years prior to the date of the claim are time

expired and will not be paid in accordance with **Paragraph 01.0113**. In such circumstances, Unit HR is to provide a breakdown of actual payments received by the individual and those expected as a result of the casework.

7. Once a case is received by DBS, an automated acknowledgement of receipt will be sent within 24 working hours. Provided the submitted casework is complete, DBS aims to process the case and inform the command chain of the result within 30 working days of receipt. Incomplete or unsupported cases will be returned for remedial action. If, on considering the case, it becomes clear that additional information or documentation is required the case may either be returned, or held in suspension until the requested additional information is received.

8. Where it is not possible to meet the 30 day timeframe, a holding letter will be sent to inform the Unit/Bde that the case is still under consideration. If a case is novel or contentious⁸ or relates to policy interpretation or change it may be necessary to seek advice from CDP(AF Rem) who, in turn, may need to consult other Government Departments. This will result in delay. Where this occurs, DBS will continue to send holding replies every 30 working days until a final decision is made. Under no circumstances will DBS engage in telephone conversations with the Service person regarding cases with which it has dealt. Callers will be directed to follow the appeals process should they feel aggrieved at a DBS decision.

9. **Preparation and Submission of Appeals.** All Appeals are to be submitted to DBS in the same format as initial casework within 3 months of notification by DBS of the decision, using the completion guidance notes at **Appendix 1** to this annex. In addition to the direction at paragraph 3 above, all Appeals require a comment signed by the Unit CO. Reference should be made to the initial case and state exactly what outcome is required, there is no need to resend original case material. The Appeal must briefly detail the basis of the appeal, highlighting any key areas and should include any new evidence together with a statement from the Service person. Enclosures are to be dated and in chronological order. The Appeal must include a brief statement of the Unit view articulating whether the appeal is supported or not and sent to the DBS Mil Pers-Mil Ops PACCC via E-Mail as follows:

a. All Appeals. By E-Mail to **DBS MilPers-MilOps-PACCC-Group (MULTIUSER)**. Appeals are to be marked for the attention of SO2 Appeals. In exceptional circumstances, e.g., where units do not have access to a scanner and/or E-Mail, the Appeal should be sent to DBS by one of the following routes:

(1) By Mail to:

Defence Business Services
DBS Mil Pers SO2 Appeals
Mail Point 620
Kentigern House
65 Brown Street
Glasgow G2 8EX

⁸ JSP462, Chapter 18, Paragraphs 6 & 7. “**Novel**” expenditure is defined as expenditure on goods and services not previously supplied or purchased, for which MOD has no funding authority, or for which there are no existing rules to suggest the proper course of action. “**Contentious**” expenditure is defined as goods and services that do not constitute value for money and/or is likely to cause public or political controversy or repercussions for others such as other departments.

(2) By Fax to: 94561 3846 (Mil) 0141 224 3846 (Civ)

10. The appeal will be considered by an officer of OF4 rank or above as so delegated within DBS. They will review the evidence presented in both the initial case and at appeal; it is the responsibility of the Service person to provide all the relevant evidence in support of their case. CDP (AF Rem) may be consulted prior to a decision being made. Once a decision is made the submitting Unit/Bde will be informed and are to advise the Service person of the decision.

11. **Service Complaint.** If the Service person remains dissatisfied with the decision after completing the DBS Mil Pers-Mil Ops PACCC appeals process a Service Complaint may be made in accordance with the policy set out in JSP831 (Redress of Individual Grievances – Service Complaints). Indeed, a Service Complaint may be made at any time, but it will not be considered until the casework and appeal process has been exhausted.

Appendices:

1. Format for Written Casework.
2. Factors to be considered by Unit HR Admin Staff.

FORMAT FOR WRITTEN CASEWORK & APPEALS

**DBS MilPers-MilOps-PACCC-Group
(MULTIUSER)***

Reference:

Unit reference number

DD MON YY

COMPLETION GUIDANCE NOTES

All of Part A must be written by the claimant and in the first person.

1. Entitlement Sought:

Be clear about what is required, e.g. authority for INVOLSEP status from 1 Apr 08 to 1 Apr 09 or CEA for Spring Term 2008. Refer to specific paragraphs of this JSP, where relevant.

2. Background:

Start at the beginning and go through the facts in chronological order. Where relevant include:

- a. Dates of all important events (any delays in actions or submissions at unit (or Bde) should be explained).
- b. What advice was sought or offered and by whom. In cases of incorrect advice, be specific about dates, places and names (enclosing evidence if available). Vague references to a telephone conversation or a general conversation is insufficient.
- c. Relevant family or compassionate circumstances (enclosing welfare or medical reports).
- d. Any financial hardship suffered (including a financial statement).
- e. Any remedial action taken by the Service person

3. Address:

Provide all of the addresses relevant to the case. This is particularly important in a case pertaining to relocation or location allowances, where multiple addresses will be relevant, all of which should be provided.

4. Justification:

This is the key part of the submission. It must be argued in a logical and convincing manner. If this presents difficulties, does the case deserve to go forward? The key issue

is whether the circumstances of the case fall within the spirit and intent of the regulations. If it falls at the 'margins' is it possible to argue that there are other circumstances which should be taken into consideration within the scope of the regulations?

5. Summary

Close with a short, succinct paragraph that summarises the case, whether it is supported by the Chain of Command or otherwise, and details the outcome sought. Do not introduce new information or facts; these should have already been included in the background or justification.

6. Completion:

Part A is to be completed once only on submission of the casework by the claimant. When an Appeal is subsequently submitted, Part A is not to be amended but resubmitted. Comments on the Appeal and any updates on the casework as provided in Part A should be included in Part B.

Part	Occasion	Completed by
Part A	Casework and Appeal	Claimant
Part B	Appeal only	Claimant
Part C	Casework and Appeal	Unit HR
Part D	Appeal obligatory; optional for Casework	CO

Once completed this document and all relevant supporting documentation should be emailed to: **DBS MilPers-MilOps-PACCC-Group (MULTIUSER)**

Electronic submissions are to use an email subject line that complies with the standard given in JSP 747: Information Management and Protocols. An example is:

20xx1225_C123456H_SMIFF_CEA_CASEWORK_submission-PS
(Date_ServiceNumber_Surname_AllowanceType_CaseORappeal_submission-PS)

ALL Enclosures are to be labelled clearly and listed as part of the submission.

All emails delivered to the PACCC Group Mailbox will receive an automated response message. Should units not receive this message they should contact PACCC.

Casework Submission - XXXX (Short Title (e.g. CEA, RLE, Storage of PE)).

References:

- A. (Casework Submission reference)
- B. (PACCC Response Reference(s) (If an Appeal)).

PART A – Casework (To be completed by the Claimant in typed format)

SUBJECT DETAILS			
Surname and Initials:		Service Number:	
Rank:		Service:	RN/RM
Date of Birth:		PStat Cat: WEF (dd/mm/yyyy)	
Arrival Date at current unit:		End of current assignment date (FAD):	
CEA Claimant		End of Service (Termination) Date:	
Current Unit Name		Current Unit Address	
Present Accommodation Type:		Date Accommodation Occupied:	
<input type="checkbox"/> I confirm that my JPA records are correct and up to date ie personal data such as addresses, PStat Cat, family details, and leave dates. Casework and Appeals may be rejected if JPA records are incorrect.			

Casework Details.

- **To be written in the first person;**
- **No amendments are to be made for Appeals; Additional information for Appeals is to be provided in Part B**

1. State the entitlement sought/outcome requested. – **Be clear and specific about what is required.** See Completion Guidance Notes - 1

Relevant policy references

- **JSP 752** (giving chpt/para):
- **JSP 754** (giving chpt/para):
- **Other (Please specify):**

2. Background. – See Completion Guidance Notes - 2

3. Addresses. – Include all addresses relevant to the case - See Completion Guidance Notes - 3

Address	Accommodation Type	Date from and to

4. Justification. – See Completion Guidance Notes - 4

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5. Summary. - See Completion Guidance Notes - 5

(signed electronically)

Name:	Rank:	Position:	Date signed:

PART B – To be completed by the Claimant for Appeals only

For Appeals only – Paragraph 01.0124

<input type="checkbox"/> I believe I have been unfairly disadvantaged. (State reasons below in Claimant's Statement)
<input type="checkbox"/> New evidence has come to light. If so, list the additional evidence provided in the appeal submission below.
<input type="checkbox"/> I can show that insufficient weight was given to the evidence originally presented. (State reasons below in Claimant's Statement)

State the entitlement sought/outcome requested. – Be clear and specific about what is required. See Completion Guidance Notes - 1

Relevant policy references <ul style="list-style-type: none">• JSP 752 (giving chap/para):• JSP 754 (giving chap/para):• Other (Please specify):
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Claimant Statement for Appeals only. Detailing updates since the casework submission and expansion on reasons for the Appeal

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Name:	Rank:	Position:	Date signed:

PART C – To be completed by Unit HR

UNIT STATEMENT			
Unit/Section:		Unit Contact Number:	
Unit HR Email address:			
Is this Case supported?			
Unit Justification:			
Relevant Regulation Documents and Paragraphs to this submission are:			

Name:	Rank:	Position:	Date signed:
		Unit HR	

For Appeals only

- If Casework decision directed Recovery action, confirm this has been taken, or placed on suspense on JPA.

Unit HR Additional Statement for Appeals only. Detailing reasons for any change in support of casework.	
Is this Appeal supported?	

(signed electronically)

Name:	Rank:	Position:	Date signed:
		Unit HR	

PART D – To be completed for appeals (CO comments optional for initial casework)

CO Comments and justification (must be completed for Appeals, optional for casework)

(signed electronically)

Name:	Rank:	Position:	Date signed:

FACTORS TO BE CONSIDERED BY UNIT HR ADMIN STAFF

1. **Regulations.** Does the case fall within the spirit and intent of the regulations? Examine the aim of the allowance in JSP 752 and JSP 754. Is the aim of the allowance to provide financial assistance or to reimburse? If the intent is to provide assistance, cases seeking the full reimbursement of expenditure are unlikely to be successful. However, even if the case is outwith the aim in the JSP, it may still warrant support. For example:
 - a. Is this case unique, or are there others like it?
 - b. Do the circumstances indicate a need for fundamental policy review?
2. **Knowledge.** Ignorance of the regulations is never a defence in itself; however, in a more complicated case it might be seen as a mitigating factor.
3. **Alternatives.** Is there an alternative method of compensation, monetary or otherwise? Is it a reasonable and fair claim on tax-payers money?
4. **The X-Factor.** Any attempt to correct every imbalance will risk a reduction in the X-Factor within basic pay, which is paid continuously throughout a Service person's career. Are the circumstances within the case compensated for by the X-Factor as fully explained in JSP754 (Tri-Service Regulations for Pay and Charges).
5. **Extenuating Circumstances.** To what extent are the circumstances brought about by the exigencies of the Service? Where there are extenuating personal circumstances, has the Service person acted in a responsible manner? Is their action a matter of personal choice? If so, do the circumstances justify the reimbursement from public sources being sought?
6. **Culpability.** Is the Service person at fault in any way? If so, what degree of blame should be attached to him/her? Did he/she seek proper advice? Was he/she correctly advised? Has he/she signed to say that they have read and understood the applicable regulations?
7. **Overpayments.** There will be instances in which overpayments occur. The general rule is that the Service person will be required to repay any overpayments, irrespective of whether it was received in 'good faith' (see **Paragraph 01.0114**). If the relevant policy is not in dispute an objection to recovery in accordance with JSP 754⁹ may be more appropriate than submitting a case to the DBS MIL PERS PACCC.
8. **Retrospective Claims.** Casework should only be submitted if the claim is within 6 years of the date of the claim. For claims in excess of this 6 year period no claim will be paid (Refer to **Paragraph 01.0113**).
9. **Procedural Issues.** Casework should not be submitted to DBS to resolve procedural issues. This work should be referred to the single Service personnel administration Focal Point.

⁹ JSP 754, Chapter 2, Section 6, Annex A.

10. Checklist of Potential Supporting Documents:

a. CEA Issue:

CEA Eligibility Certificate
CEA Case Information Sheet
Head Teacher's Letter(s)
Educational Psychologist's Report

b. Welfare Issue:

Consultant/Dr/Medical Report or Letter
Social Services Letter
SSAFA Report or Letter
Unit Welfare Officer's Letter

c. PSTAT CAT 2 Issue:

DWP Letter confirming SP is in receipt of Child Benefit
Legal Agreement or Court Order
Statement of Arrangement for Children

d. RLE, Relocation & Housing Issues:

Proof of Purchase/Sale
Proof of Rental Costs
Proof of Purchase Costs
DE Housing offers
DE/ SLA Non availability Evidence
Requests for SFA/SLA
Removal Quotes and or Receipts
Letters from Estate agents or Solicitors

e. Miscellaneous:

Assignment Order(s)
Security/ Police Report
Council Tax Bill
Bank Statements
Receipts for Expenditure
Income and Expenditure details
Advice from Carer Manager, Unit HR staff or Other Specialist
Any other documentation that may support the case/appeal

The guiding principle should be that all statements should be backed up with copies of evidence or references to official documents that supports the statements. Where evidence cannot be obtained this should be explained.

