

<b>Defence Instructions and Notices</b>	
(Not to be communicated beyond Crown Servants, and Government Contractors, without Authority)	
<b>Title</b>	Refund of Engineering Professional Body Fees
<b>Audience</b>	All Armed Services Engineers and Technicians
<b>Applies</b>	<b>Immediately</b>
<b>Expires</b>	One year from publication
<b>Replaces</b>	<b>2020DIN01-061</b>
<b>Reference</b>	<b>2021DIN01-077</b>
<b>Released</b>	<b>June 2021</b>
<b>Channel</b>	01 Personnel
<b>Content</b>	Process for reimbursement of Engineering Professional Body Fees for Service Engineers and Technicians
<b>Sponsor/ Business owner</b>	Defence Engineering Champion Team Leader <a href="mailto:Andy.Donaldson304@mod.gov.uk">Andy.Donaldson304@mod.gov.uk</a>
<b>Contact</b>	Def Eng Champ-OF4-RAF <a href="mailto:Mark.Robinson892@mod.gov.uk">Mark.Robinson892@mod.gov.uk</a>
<b>Keywords</b>	Engineering Institutions; Engineering Council (UK); Professional Fees; Professional Registration, Professional Subscriptions
<b>Local Keywords</b>	Refund; Fees; Engineering; Engineer
<b>Annexes</b>	A. Defence Engineers and Technicians - Professional Body Fees Payment Justification Form. B. MOD Form 1108 C. Miscellaneous Payment Voucher (F891)
<b>Related Info</b>	<a href="#">JSP 752 Chapter 13 Section 1 – Professional Body Fees</a> <a href="#">HRMC List 3 of approved professional bodies (www)</a> <a href="#">HR Form 1108</a>
<b>Classification</b>	OFFICIAL

## Introduction

1. This DIN replaces **2020DIN01-061** with immediate effect and provides the policy for reimbursement to Armed Forces personnel of the of annual Professional Engineering Institutions (PEI) and Engineering Council (EC) subscription and registration fees. This DIN also provides guidance on the RAF PEI Central Payment Scheme (CPS). It should be noted that initial application fees for both PEIs and EC are subject to separate tax legislation which precludes their reimbursement; this is expanded upon later in this DIN.

## RAF Central Payment Scheme

2. **RAF Only.** RAF engineers and technicians who are members of the IET, IMechE or RAeS can register with one of three new Central Payment Schemes (CPS). The RAF EBTA<sup>1</sup> will then automatically pay their annual subscription fees directly to the relevant PEI. To use the CPS individuals must ensure that they meet the eligibility criteria laid out in this DIN. Eligible personnel should then register their Service Number with their PEI who will seek payment directly from the RAF. More information regarding RAF CPS can be found on the RAF EBTA intranet pages<sup>2</sup>.

<sup>1</sup> RAF Engineering Branch Trade Advisor Team.

<sup>2</sup> <https://modgovuk.sharepoint.com/teams/24514/SitePages/Professional-Engineer-Registration.aspx>

## Background

3. CDP (REM) allowances policy does not include central payment of Professional Body Fees (PBFs) for Service Personnel from public funds. However, Top Level Budgets (TLBs) are permitted to refund PBFs as a business expense through their own budgets where there is a demonstrable Service need. The single Service TLBs have agreed that the payment of PBFs for Engineers and Technicians is business critical<sup>3</sup>. Payment of annual subscriptions for engineers and technicians is in line with Section 344 of ITEPA<sup>4</sup> which states that the activities of that professional body “are of direct benefit to, or concern the profession practised in, the performance of the duties of the employment”. Funding for the payment of PBFs covered by this DIN is limited to Engineers and Technicians ONLY as defined below.

## Eligibility Criteria

4. Defence Engineers and Technicians may only claim reimbursement of annual membership subscriptions of **ONE** Professional Body per year and, to be eligible for a refund of their annual fees, the claim must meet **all** of the following criteria:

a. The claimant must be registered with the Engineering Council as either:

- (1) Information and Communications Technology Technician (ICT Tech),
- (2) Engineering Technician (Eng Tech),
- (3) Incorporated Engineer (IEng), or
- (4) Chartered Engineer (CEng).

b. The claimant must ensure that Engineering Council Registration has been recorded **correctly** as one of their JPA Competencies. The claimant must provide proof of Engineering Council registration to their JPA Administrators. JPA Administrators are responsible for amending JPA in a timely manner to avoid adverse financial consequences for the claimant. The **only** JPA Competencies to be used for professional engineering registration are as follows:

- (1) ENGINEERING Information and Communications Technology Technician – ICT Tech JOINT
- (2) ENGINEERING Technician - Eng Tech JOINT
- (3) ENGINEERING Incorporated Engineer - IEng JOINT
- (4) ENGINEERING Chartered Engineer - CEng JOINT

c. Claimants must ensure that any obsolete PEI related Competencies and Qualifications are removed from their JPA records. In addition to one of the Competencies listed above personnel are permitted to use JPA Competencies to record their membership status as a Fellow of a Professional Engineering Institution.

d. Every effort should be made to claim reimbursement of subscription fees in the same financial year<sup>5</sup> that the bill was issued. The reimbursement of Engineering Professional Body fees is exempt from the 90-day time limit for making claims<sup>6</sup>.

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<sup>3</sup> Irrespective of where the individual is serving.

<sup>4</sup> Income Tax (Earnings and Pensions) Act 2003.

<sup>5</sup> Financial Year runs 1 Apr to 31 Mar.

<sup>6</sup> JSP 752 Chapter 4, Section 3.

e. The claimant must be on regular full-time trained strength<sup>7</sup> and must be a member of one of the following Branches, Professions or Trade Groups:

Rank/ Rate	Royal Navy		Army					RAF	
	RN	RM	REME	RE	R SIGNALS	RLC	AAC	Ghurkha	
OF	AE, ME, WE IS & TM	S, SFC	All with Engineering Council Registration <sup>8</sup>						Engineer: Aero Systems & Comms Electronics
OR	AET, AEA, AEM, CIS, ETME, MEA, MEM, ETWE, WEA, WEM, SE Tech	ARM, AT, AV, FofS(IS), MESM, RMCT, RMIS, S, SFC, TT, YofS, VM	All with Engineering Council Registration				Comms Spec	Armourer and VM	Trade Groups: 1, 4, 5 & 13

f. Claiming reimbursement of PBFs via this DIN precludes reclaiming those same fees via any other route.

g. The claimant must be an Associate, Technician, Member or Fellow of a Professional Institution that is recognised by the Engineering Council and appears on HMRC List 3. Individuals should investigate the most appropriate institution for their trade/branch with relevant trade/branch sponsors.

h. PBFs must not be offset against Income Tax<sup>9</sup>.

i. PBFs must not be paid in such a way as to allow "Gift Aid" to be claimed by the professional body.

j. PBFs must be paid as a single annual payment.

k. The claimant must not have submitted notice to leave the Armed Forces.

l. The claimant must have maintained and recorded appropriate Continued Professional Development (CPD) to the satisfaction of their PEI. It is the responsibility of the PEIs to audit CPD; the MOD are not required to audit CPD but may choose to do so.

### Payment by Instalments

5. Reimbursement is made as a single payment. Therefore, those who pay their annual fees in monthly or quarterly instalments must revert to a single payment in order to claim reimbursement; failure to revert will preclude reimbursement.

<sup>7</sup> E(UY) and ISDO are eligible to claim. FTRS should refer to Para 6. Part time Reservists are not eligible to claim using this DIN.

<sup>8</sup> Includes Army OF5s and above who have an appropriate antecedent regiment, have a specified requirement for professional engineering registration in their job spec and meet the other criteria in this DIN.

<sup>9</sup> Individuals who have already submitted a self-assessment tax return or have had their professional fees considered as part of their TAX CODE for the current Financial Year are not eligible for reimbursement.

## Full Time Reserve Service

6. FTRS personnel are permitted to claim a reimbursement of engineering PBFs if they meet all the relevant criteria for regular members of the Armed Forces set out in Para 4<sup>10</sup> of this DIN, plus the addition criteria below:

- a. Engineering Council Registration is a specific requirement stated in their FTRS contract.
- b. The duties of the FTRS position meet the requirements of Section 344 ITEPA 2003, Point 2 – specifically, that the activities of the professional body are of direct benefit to, or concern the profession practised in, the performance of the duties of the FTRS employment.
- c. **RAF FTRS Personnel** – the position is listed in 100B-01 Order 2.2.31 and corresponding Annex A & B.

## Initial Registration Fees

7. The cost of initial registration with the Professional Engineering Institutions and Engineering Council are not considered by HMRC to be legitimate business expenses and cannot be claimed under this DIN. Neither can initial registration fees be paid with Standard or Enhanced Learning Credits (SLCs/ELCs).

## Professional Institution Joining Process

8. The Armed Forces have established routes to Professional Registration with the main Professional Engineering Institutions. These streamlined routes enable the experience and competency gained through a military career to be more easily accredited; this is usually based on attaining a minimum rank and experience level for a particular grade of EC registration. Details of Armed Forces routes to Registration are available through Branch Sponsors or directly from the Professional Institutions' websites.

9. Alternatively, individuals can apply directly through the standard application routes available from the Professional Institutions' websites.

## Leaving Process

10. SP are permitted to leave Professional Institutions and de-register their Professional Registration should they choose. However, SP must ensure that their JPA Competencies are amended accordingly by their JPA Administrators and claiming for subsequent PBFs must cease. Claiming for fees that were never paid is fraudulent and will be subject to disciplinary action.

## Fees Reclaim Process

11. **Royal Navy, Army and Royal Air Force** Personnel can make claims for reimbursement using the JPA Expenses reclaim process in accordance with the JPA Self Service User Guide, available under Allowances and Expenses in the JPA library<sup>11</sup>.

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<sup>10</sup> Except for the requirement to be on the full-time trained strength.

<sup>11</sup> [Self Service User Guides - Allowances & Expenses](#)

The “Type of Claim” is “Miscellaneous” and the Authority should be recorded as this DIN. The following UINs should be used:

- a. Royal Navy – N0079A – 1RN ENGINEERS PROFESSIONAL FEES
- b. Army – A5555A – Professional Body Fees Army Personnel.
- c. RAF – F4015D – 1 RAF ENGINEERS PROFESSIONAL FEES.

12. When entering a claim line in JPA, the “Expense Type” is “Professional Body Subscription Fees.” In the Justification box, **claimants must include the Institution, Membership Level, Membership Number and Professional Registration status. In addition, Army Personnel are required to include their Corps/Regiment in their justification.**

### **JPA Software Glitch**

13. Some claimants have found that JPA will not initially recognise the UINs detailed above. If this occurs, then the following procedure can be used within the JPA initial expenses claim page:

- a. Select the search icon next to the UIN box.
- b. Search for the correct UIN (for example ‘F4015D’)
- c. Select the correct UIN title (for example ‘F4015D - 1 RAF ENGINEERS PROFESSIONAL FEES’)
- d. ‘Cut and paste’ the correct UIN title back into the ‘Select your new UIN/ORG box.’
- e. The UIN should then be recognised.

14. To enable the single Services to process JPA claims for PBF reimbursement, claimants are to submit a completed declaration at Annex A to this DIN and proof of payment to the relevant office below:

- a. **Royal Navy** personnel are to ensure that their own UPO adds the correct competency to their JPA records, deletes associated obsolete competencies and retain the form in their P File at their Unit. Once the competency is added to JPA the claimant can then claim their fees via JPA as detailed above. Payment is authorised centrally via JPA through:

HMS EXCELLENT UPO

(Mil): 93832 7091

(Civ): 02392 547091

Email: [Debbie.Lavin100@mod.gov.uk](mailto:Debbie.Lavin100@mod.gov.uk) (NAVY EXCELLENT-UPO SUPV)

- b. **Army** personnel are to submit a completed Annex A and proof of payment to:

SO3 Finance  
Fax: 94561 8751  
Fax: 0141 224 8751  
Email: [APC-Sp-BusMgt-Allowances-SO3@mod.gov.uk](mailto:APC-Sp-BusMgt-Allowances-SO3@mod.gov.uk)

- c. **RAF** personnel are to submit a completed Annex A and proof of payment to:

COS Pers Finance Office  
Email: [Air-DResFin-EngFees@mod.gov.uk](mailto:Air-DResFin-EngFees@mod.gov.uk)

15. **Completion of Annex A.** If RN and RAF claimants meet all the eligibility criteria of this DIN, then only one Annex A and proof of payment is required when they first reclaim PBFs; subsequent annual claims will only require JPA expenses reclaim action. However, a random selection of JPA claims will be audited to check for proof of payment and accurate JPA Competency recording; fraudulent claims will be subject to disciplinary action. Army claimants are required to submit an Annex A and proof of payment with all annual claims.

16. Instructions for the completion of Annex A are as follows:

- a. The applicant's Professional Status should reflect the level achieved, which may be greater than that stated for their rank.
- b. Claimants are to enter the fees applicable to their institution (and the Engineering Council where separate) for the level of professional registration required.
- c. A copy of the receipt proving payment of both the Engineering Council and PBFs must be included with the application and receipts retained for audit purposes.
- d. All applications should be authorised by a minimum OF3 line manager<sup>12</sup>, with OF3s and above being authorised by 1 rank up.
- e. The RAC code to be charged against is NPB001.

### **Reversion to Manual Processing (for those without JPA Access)**

17. Claimants without JPA access should complete the proforma at Annex A plus the relevant Miscellaneous Payments Voucher as follows: RN and RAF claimants should complete Sections 1, 2 and 3 of MOD Form 1108 (Annex B). Army claimants should complete MOD Form 891 (Annex C). These forms can be submitted via the parent single Service authorities listed below.

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<sup>12</sup> Line Managers are signing to confirm that the individual meets the requirements not that funding is available. The Line Manager can come from any of the Services or be a C2 Civil Servant or above.

18. The following single Service routes should be used for manual approvals and payment of claims:

- a. **RN – All – UIN N0079A** All proforma and support documentation should be sent to:

CMR and INM Desk Officer  
Navy Command Finance  
Navy Command HQ  
MP1-1 Leach Building  
Whale Island  
Portsmouth  
PO2 8BY  
DTN: 93832 5150  
Fax: 93832 5134

- b. **Army – All – UIN A5555A.** All application forms and supporting documentation should be sent to:

SO3 Finance  
MS Support  
Army Personnel Centre  
MP 545  
Kentigern House  
65 Brown Street  
GLASGOW,  
G2 8EX  
DTN: 94561 2120  
Fax: 94561 8751

- c. **RAF – All – UIN F4015D.** All forms and supporting documentation should be sent to:

COS Pers Finance Office  
Centrally Managed Allowances  
1W24, Spitfire Block  
HQ Air Command  
Naphill  
Bucks  
HP14 4UE

### **Unacceptable Expense**

19. The following are not acceptable expenses and therefore **cannot** be reimbursed under this DIN or via Standard / Enhanced Learning Credits:

- a. Initial, 'once only' PEI Joining fees.
- b. Engineering Council initial registration fees.
- c. Voluntary donations for charitable or benevolent purposes.

## Lapse of Engineering Council Registration

20. Individuals are responsible for complying with the Engineering Council and Professional Bodies requirements to retain Professional Registration. Claims cannot be made if the individual fails, for whatever reason, to maintain their Engineering Council Registration.

## Tax Liabilities

21. Refunds of PBFs to an individual by his/her employer are generally regarded by HMRC as a taxable benefit. However, recognising that the fees covered by this DIN are a legitimate business expense, MOD has obtained HMRC dispensation against any such liability. Therefore, personnel receiving a refund under the auspices of this DIN are not permitted to offset such fees against Income Tax. Likewise, where a payment has already been offset against an individual's tax liability the eligibility to claim a refund for that payment is forfeited; refunds for subsequent payments may be sought should the individual remain eligible and no tax offset is sought.

22. Taxation is an individual's personal responsibility; individuals who are unsure about their eligibility to claim should contact HMRC direct.

## Single Service POC

23. Specific single Service question should be directed to the following points of contact

- a. **Royal Navy.** Please consult the intranet site below or FS&E Div through NAVY ENG SPT – DACOS:

<https://modgovuk.sharepoint.com/sites/defnet/Navy/Pages/PEI.aspx>

- b. **Army.** The following sources should be consulted in the first instance:

Corps	POC	Links
RE	Lt Col Richard Mark Teeton MSc BEng (Hons) CEng MICE MInstRE Chief Instructor   Professional Engineering Wing   Royal School of Military Engineering   Brompton Barracks   Chatham, Kent   ME4 4UG   01634 822239   94661 2239   Skype: +443001677738 <a href="mailto:Mark.Teeton973@mod.gov.uk">Mark.Teeton973@mod.gov.uk</a>	Further details and advice are available from the Institution of Royal Engineers website <a href="http://www.InstRE.org">www.InstRE.org</a> email <a href="mailto:admin@InstRE.org">admin@InstRE.org</a> or by calling 01634 822371 / 94661 2371.
R SIGNALS	Barlow, David C2 (R SIGNALS HQ-WLD-C2) <a href="mailto:David.Barlow708@mod.gov.uk">David.Barlow708@mod.gov.uk</a>	<a href="#">Project: R SIGNALS Whole Life Development (WLD)   Defence Connect (mod.uk)</a>
RLC	Amber Henshaw C2   SO2 Pers Plans   <a href="#">RHQ The Royal Logistic Corps</a> Building 204, Worthy Down Camp, WINCHESTER, SO21 2RG. 94271 7659   01962 887659 <a href="mailto:Amber.Henshaw104@mod.gov.uk">Amber.Henshaw104@mod.gov.uk</a>	<a href="#">AC71557: The Royal Logistic Corps Training Instructions.</a>
REME	Lt Col (Retd) DW White BSc CEng MIET MCGI REME	REME Corps Instruction E8 contains further details.



	SO2 Engineering Assurance   RHQ REME, The Prince Philip Barracks, MOD Lyneham, CHIPPENHAM, SN15 4XX. 0300 1691516.  Email: <a href="mailto:David.white159@mod.gov.uk">David.white159@mod.gov.uk</a>	
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- c. **RAF.** For additional guidance, please consult the intranet site below:  
<https://modgovuk.sharepoint.com/teams/24514> or contact WO Richy Irwin IEng  
MIMechE at EBTA Trade Development:  
[Richard.Irwin323@mod.gov.uk](mailto:Richard.Irwin323@mod.gov.uk) (AIR 38Gp-EBTA Dev WO)

## Annexes

- A. Defence Engineers and Technicians - Professional Body Fees Payment Justification Form.
- B. Hyperlink to MOD Form 1108.
- C. Miscellaneous Payment Voucher (F891).

**DEFENCE ENGINEERS AND TECHNICIANS - PROFESSIONAL BODY FEES  
PAYMENT JUSTIFICATION FORM**

**Personal Details**

First Name:	Surname:
Rank:	Service Number:
Contact number:	E-mail address:
Correspondence Address:	

**Details of Engineering Council Registration**

Registration Category (*please circle)	CEng*	IEng*	EngTech*	ICT Tech*
Date annual registration starts:				
Financial year of claim submitted:				

**Professional Institution Membership Details**

Name of Institution:
Membership number:

**Declaration**

I confirm that:

- I am registered with the Engineering Council via a Professional Engineering Institution.
- **My Engineering Council registration is recorded on JPA iaw paragraph 4b of this DIN.**
- I have not previously submitted a claim for this membership during this period.
- I meet all the other eligibility criteria as laid down at paragraph 4 in this DIN.
- I have undertaken and recorded appropriate Continued Professional Development as required by my Professional Engineering Institution.

Print:

Sign:

Date:

**Line Manager Approval (minimum OF3 or Civil Service equivalent)**

I confirm that the individual above meets all of the required criteria above.

Print:

Sign:

Date:

**Approval (to be completed by Single Service) (Not required for JPA Claim)**

<b>Approved Claim Amount</b>	
<b>UIN</b>	

Print:

Sign:

Date:

[Hyperlink: MOD Form 1108 - Miscellaneous Personal Payment \(MPP\) Authority for Payment](#)

MOD FORM 891

<b>Miscellaneous Payment Voucher</b>		MOD Form 891
<b>Unit Address*</b> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>	Voucher Serial No. <input style="width: 100%; height: 20px;" type="text"/> RAC <input style="width: 100%; height: 20px;" type="text" value="NPB001"/> LPC <input style="width: 100%; height: 20px;" type="text" value="N/A"/> Month of Account <input style="width: 100%; height: 20px;" type="text"/> UIN* <input style="width: 100%; height: 20px;" type="text"/>	
<b>Payee*:</b> <input style="width: 100%; height: 20px;" type="text"/>		
<b>Details of Payment*</b>		
<input style="width: 100%; height: 100%;" type="text"/>		
<input style="width: 100%; height: 100%;" type="text"/>		
<input style="width: 100%; height: 100%;" type="text"/>		
<input style="width: 100%; height: 100%;" type="text"/>		
Supporting documents are attached <input checked="" type="checkbox"/>		VAT Total <input style="width: 50px;" type="text"/>
In case of foreign currency state rate of exchange <input style="width: 100%; height: 20px;" type="text"/>		
<b>Authority and Approval</b> The authority for payment is: <input style="width: 100%; height: 40px;" type="text"/>  The above total is approved for payment (Signed by TLB) Signature <input style="width: 100%; height: 30px;" type="text"/>  Date <input style="width: 100%; height: 30px;" type="text"/>	Paid by Cheque No. <input style="width: 100%; height: 20px;" type="text"/> Dated <input style="width: 100%; height: 20px;" type="text"/>  <b>Receipt</b> Received the sum (in words) <input style="width: 100%; height: 20px;" type="text"/> Signature <input style="width: 100%; height: 60px;" type="text"/>  Date <input style="width: 100%; height: 30px;" type="text"/>	

\* Claimant is to complete.