



Ministry of Defence

JSP 886 DEFENCE LOGISTICS SUPPORT CHAIN MANUAL

VOLUME 4 MATERIEL ACCOUNTING

PART 10 DISCREPANCIES

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THE DEFENCE INTRANET.**

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CHAPTER 1: INTRODUCTION

WARNING

THIS POLICY AND PROCESS FOR DISCREPANCIES IS CURRENTLY BEING REVIEWED AND MAY CHANGE.

ANYONE NEEDING FURTHER EXPLANATION OR OFFERING SUGGESTIONS FOR THE POLICY ARE ASKED TO CONTACT [DES JSC SCM-SCPol- Materiel Accounting 1](#)

INTRODUCTION

1. This document deals with the policy and processes associated with the demand, receipts, storage, management and issue of materiel by Defence establishments and units. In general the detailed procedures are contained in the LogIS User Manuals.

POLICY

2. It is MOD policy that:
- a. Discrepancies are to be reported and resolved promptly and discrepancies are to be actively progressed to final.
 - b. Losses arising from discrepancies are kept to a minimum by thorough investigative action.

PURPOSE AND SCOPE

3. The responsibilities of a Materiel Account Owner, normally the Head of an Establishment, in relation to public equipment and stores are given in Queen's Regulations for the Royal Navy, Queen's Regulations for the Army and Queen's Regulations for the Royal Air Force. Materiel Account Owners are to ensure all equipment and stores known to be public property are properly accounted for in accordance with these regulations.
4. Defence personnel in possession of Defence materiel are responsible for its safe keeping and control. Receipts are to be obtained for all accountable articles when issued either permanently or on loan.
5. In this document the term 'unit' is used to describe an establishment that is self-accounting for materiel. Typically these units will have an 'A' suffix on their Unit Identification Number (UIN), ie D1234A although there a significant number of non-suffix 'A' UINs that are self-accounting.
6. This document uses the Defence logistic roles; the service equivalents are shown in Figure 1.

Figure 1: Logistic Roles

Defence	RN	Army	RAF
Materiel Account Owner	Commanding Officer	Commanding Officer / Officer Commanding	Officer Commanding
Materiel Account Holder	Logistic Officer	Quartermaster	Supply Officer
Materiel Accounting Staff	Logistic (Supply Chain)	QM Staff / Logistic Specialist (Supply)	Logistics (Supplier)

7. All documentation is to be conducted in a legible manner using permanent ink and is to be dated. Corrections are to be carried out by a single strike-through, which leaves the underlying text legible, and with the new text written alongside. The use of correction fluid is prohibited. Documentation is to be retained for the period specified in JSP 886 Volume 4 Part 1: Fundamentals of Materiel Accounting. Authorising signatures and initials are to be identifiable.

OWNERSHIP AND POINTS OF CONTACT

8. Formulation of policy on Supply Chain Transactions lies with the Deputy Head Support Chain Management - Support Chain Management Policy (DepHd DES JSC SCM-SCPol) and is ratified by the Defence Logistic Policy Working Group (DLPWG). Enquiries concerning this document should be addressed to:

- a. Regarding the content to the policy Sponsor:

[DES JSC SCM-SCPol- Materiel Accounting 1](#)

Tel: Mil: 9679 81441, Civ: 030679 81441

- b. Regarding the accessibility of the document:

[DES JSC SCM-SCPol Editorial Team](#)

Tel: Mil: 9679 80954, Civ: 030679 80954

GLOSSARY

9. Joint Support Chain terms are contained in JSP 886 Volume 1 Part 1A: Glossary.

LINKED PUBLICATIONS

10. The following documents provide additional information:

- a. [JSP 440: The Defence Manual of Security.](#)
- b. [JSP 800: Defence Movement & Transport Policy. Chapter 5: Road Transport.](#)
- c. [JSP 832: Guide to Service Inquiries.](#)
- d. [JSP 886 Volume 4 Part 1: Fundamentals of Materiel Accounting.](#)
- e. [JSP 886 Volume 4 Part 4: Government Furnished Equipment.](#)
- f. [JSP 886 Volume 4 Part 6: Losses.](#)

CHAPTER 2: DISCREPANCIES

DEFINITION

1. The term 'discrepancy' is used to describe a disparity between the quantity or condition of stores physically received compared to that recorded on the relevant paperwork. Discrepancies are normally identified during the receipt or reconciliation processes. Government Accounting Guidelines state that stores instructions should cover the investigation of discrepancies.

OVERVIEW

2. A discrepancy indicates that there has been failure in the Supply Chain and that action is required to correct the discrepancy and to inform the consignor to prevent reoccurrence. This chapter provides the principles and disciplines of managing discrepancies, the levels of investigation required and gives time scales in which these actions must be carried out. The detailed transactional procedures related to discrepancies are contained in the relevant Logistic information System (LogIS) User Guides.

Definition and Scope

3. Discrepancies can be divided into:
- a. **Financial.** Those discrepancies that could result in a financial adjustment due to the identification of a loss or surplus to a Materiel Account.
 - b. **Non Financial.** Those discrepancies where there is no loss or surplus to the Materiel Account but there is a significant variation between the paperwork and item. An example would be an item missing a Safe Working Load (SWL) certificate.

WHAT IS TO BE INVESTIGATED

Mandatory Investigation

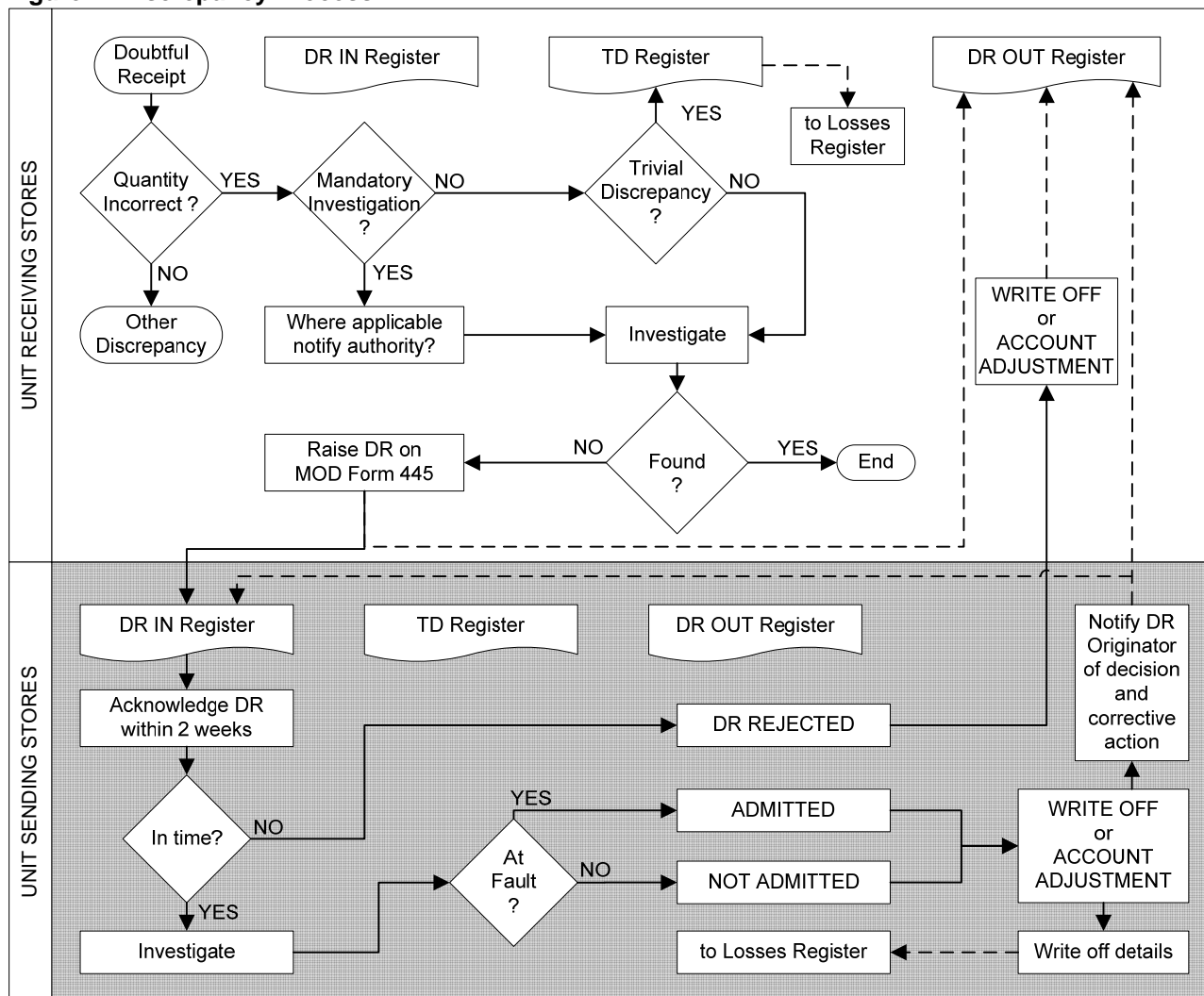
4. A full investigation, including notification of the discrepancy to the Consignor, must always be carried out where fraud or theft is suspected and for any items in the following categories, regardless of the value:
- a. Items not regarded as Trivial Discrepancies: see Trivial Discrepancies below.
 - b. Attractive to Criminal and Terrorist Organisations (ACTO). See JSP440 Part 7 Section 7 Chapter 1.
 - c. Security Classified CONFIDENTIAL or above.
 - d. Explosive and Radioactive materiel.
 - e. Controlled Drugs and Accountable Drugs.
 - f. Any other item that the Materiel Account Holder believes to be appropriate.
5. All discrepancies for ACTO, Security Classified CONFIDENTIAL and above, Explosive, Radioactive materiel or Controlled Drugs are to be reported to the appropriate

authorities immediately after conducting a quick confirmatory check. The appropriate authorities are:

- a. Service or MOD Police for all items.
- b. Local Security Section for incidents involving Classified materiel.

6. All other losses due to suspected fraud or theft are to be reported to the appropriate police authority.

Figure 2: Discrepancy Process



FINANCIAL DISCREPANCIES

Quantity and Damage

7. This applies when either the quantity physically received differs from the quantity stated on the paperwork or the items appear to be damaged. This also applies to cases where an aggregated item such as a kit, assembly, Complete Equipment Schedule (CES) etc is incomplete. An initial investigation is to establish the likely cause of missing or damaged items:

- a. If the packaging containing the item(s) is intact and shows no signs of inappropriate entry it should be assumed that the blame for the discrepancy lies with the consignor. A MOD Form 445 is to be raised on the Consignor.

b. If the packaging containing the item(s) is insecure and there is no explanatory note from the consignor, then loss may be attributable to the carrier. A MOD Form 445 is to be raised on the Consignor annotated SUSPECTED LOSS IN TRANSIT and providing the details including the Carrier's details. The consignor is to identify the carrier and:

(1) If the loss is believed to be attributable to a commercial carrier, the consignor is to notify the Commercial branch that contracted the carrier. It is the responsibility of the commercial branch to pursue the claim in accordance with the Commercial Toolkit Claims, Full Guidance.

(2) If the loss is believed to be attributable to a service carrier, including commercial transport hired to perform as a service carrier, then the consignor is to investigate the DR.

8. When losses or damage occur to materiel in transit by a Commercial Carrier the consignee is to record all the relevant details including those of the details of the driver and vehicle. Details of the loss or damage are to be reported to the Consignor and passed to the commercial branch responsible for contracting the carrier.

Trivial Discrepancies

9. Trivial Discrepancies refer to a range of losses that, due to their nature and value, do not require full investigation and MOD Form 445: Discrepancy Report (DR) is not raised. These discrepancies are to be recorded in the 'Trivial Discrepancies' register and the cumulative loss included in the quarterly loss report for the period. The authority for the financial limits is JSP 886 Volume 4 Part 1: Fundamentals of Materiel Accounting; the Trivial Discrepancy categories and value limits are:

a. **Trivial Transit Discrepancies (TTD).** These are discrepancies due to non-receipt of an item, differences in quantity, description etc, and damage in transit. TTDs require a local investigation provided the total loss is equal to or less than £250 ex VAT and the TTD is not considered to be due to any culpable causes. TTDs do not apply to receipts from contractors or Inter-Depot Transfers.

b. **Ex-Contract Transactions (XCT).** Discrepancies of Trade Receipts or Ex-Contract transactions due to non-receipt of an item, differences in quantity, description etc and damage in transit require a local investigation provided the loss per line item is equal to or less than £50 ex VAT and no grounds exist to support a claim against the contractor and the discrepancies are not considered to be due to any culpable causes.

c. **Inter Depot Transfers (IDT).** Discrepancies due to non-receipt of an item, differences in quantity, description etc and damage in transit require a local investigation where the items have been transferred between Primary Depot locations and the loss per line item is equal to or less than £250 ex VAT and provided they are not considered to be due to any culpable causes. IDT discrepancies are to be reported within 6 months of the date of issue; if a DR is received after 6 months, the consignor is to confirm that the issue was made and supply package and despatch details; the DR is to be cleared as time expired.

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10. The consignee's receipt voucher is to be endorsed "Trivial discrepancy - not culpable. Value of loss ... " and cross referenced to the Trivial Discrepancy Register entry. The endorsement is to be dated and signed by the Materiel Account Holder.

11. All discrepancies, including trivial Discrepancies that are accepted as being attributable to the unit are to be written off and recorded and reported as losses.

NON FINANCIAL DISCREPANCIES

12. Where there is a discrepancy that could prevent the item being issued but there is no loss or damage to the physical item, a Non Financial discrepancy is to be raised using a MOD Form 445 annotated with 'NO FINANCIAL ACTION'. A record of outstanding Non-Financial Discrepancies is to be maintained until the discrepancy has been cleared.

Examples that could lead to a Non-Financial Discrepancy being raised are:

- a. **Incorrect Serial Number.** Where the serial number of the equipment and the voucher do not agree. The consignor is to confirm that serial numbers have been checked and corrected.
- b. **Materiel Condition (MATCON).** Where the physical condition is different to that on the paperwork. Consignor is to investigate and advise actual MATCON.
- c. **Missing Technical Documentation.** Where integral certificates such as Safe Working Load (SWL) test certificates are not with the item. Consignor to supply documentation.
- d. **Packaging Incorrect or Inadequate.** Where the packaging is inappropriate to the item:
 - (1) Trade packaging that is inadequate is to be reported to the managing PT stating the problem; photographs and diagrams are helpful.
 - (2) Adhoc packaging that is inadequate is to be reported to the Consignor. Repeated cases are to be raised with the Chain of Command.
- e. **Missing or Damaged Special to Contents (STC) Containers.** Consignor to supply STC.
- f. **New Stores Reject (NSR).** If an item which was in its primary trade packaging is found to be incorrect when compared to the original label the discrepancy is to be treated as a New Stores Reject and reported to the Project Team using the using either:

S2022 SDOR:	Stores Defective on Receipt (Navy).
AF G8267A / B:	New Stores Reject (Army).
MOD Form 760:	Narrative Fault Reporting (Air).

RN RETURNS DISCREPANCIES

13. Returns of items from RN sources to a Naval Base using CRISP where a discrepancy is discovered before a receipted Return Voucher has been actioned are to follow the [RN Returns Discrepancy procedure](#).

EXCEPTIONS AND SPECIAL CASES

Direct Supply

14. Any discrepancy in items received against a direct supply / delivery order from a contractor is to be reported immediately to the managing PT, using a MOD Form 445.

Innovative Support Arrangements

15. Integrated Operational Support (IOS), Contractor Logistic Support (CLS), NETMA and US Arrangements such as MILSTRIP can have different methods for dealing with discrepancies. Units are to contact the appropriate PT to determine the relevant DR procedures for receipts from these arrangements. IOS Discrepancies in consignments from the United States are not covered as IOS agreements have transferred that risk to the contractors involved. Tornado NETMA procedures are in the EPS SSPs Chapter 5-3.

No Longer Required

16. Receipts from units returning items that have been declared obsolete or surplus by the PT are not to have DRs raised against any discrepancy. The quantity of items actually received is to be brought on charge by the depot. Returns or disposal advice is to be requested.

Unit Collection of Stores

17. Stores collected under unit arrangements or handed into unit stores are to be examined and checked at the time of collection, or when handed in. DRs are not to be raised unless exceptional circumstances apply.

Government Furnished Equipment (GFE)

18. Discrepancies of materiel issued under GFE terms are to be actioned in accordance with JSP 886 Volume 4 Part 4: Government Furnished Equipment.

DISCREPANCY REGISTERS

19. **DR Registers.** Separate registers are to be maintained for DRs received by the unit, DRs sent by the unit and Trivial Discrepancies; the registers can be maintained in one book. Details of discrepancies are to be entered into the following Discrepancy Registers.

- a. Discrepancy Reports - Out.
- b. Discrepancy Reports - In.
- c. Trivial Discrepancies.

20. **Register Headings.** A register containing the following headings is to be maintained, with trivial discrepancies recorded separately from other discrepancies:

- a. DR serial number and date.
- b. MOD Stock Reference / NATO Stock Number.
- c. Consignor's Issue Voucher (IV) Number and consignee's RV Number.

- d. Column showing quantity charged, received, damaged, surplus or deficient.
- e. Item cost and total loss.
- f. Remarks / Decision / Action.
- g. Cleared by account adjusting action which may include write-off action

21. **Audit Record.** Discrepancy Registers are auditable records.

22. A clear distinction must be made in the registers between each financial year, according to the date on which the DR was received or raised.

a. On 31 Mar each year the record for the previous financial year is to be closed and a copy retained in accordance with the guidance in JSP886 Volume 4 Part 1: Fundamentals of Materiel Accounting.

b. Register entries are to provide a unique reference number for each DR raised or received. The reference number should consist of a short unit identifier, the financial year and a serial number, for example Heron/0910/021 would be the twentyfirst DR raised by HMS Heron in FY09/10.

23. **Unit Scrutiny.** The Discrepancy Register is to be examined and initialled at 6 monthly intervals by the unit Materiel Account Holder, who is responsible for taking appropriate action with the issuing agency if any suspicious or irregular trends are apparent. These checks are to be formally recorded in the Discrepancy Registers by a line entry CHECKED BY A BLOGGS ON [Date] and Initials.

TIMESCALES

Timescale for Raising DR

24. MOD Form 445 is to be raised promptly and within the timescale at Figure 3. DRs exceeding the given timescales may only be raised for the following:

a. Consignees are to raise DRs beyond the normal timescales for stores that exceed the SCPT for any identifiable reason; examples are route closures, impounded by customs, Ships deployed, etc. The MOD Form 445 is to be annotated in red with 'TO BE FULLY INVESTIGATED - SCPT FAILURE'. The comments are to include the reason for the failure, i.e. Border closed 1-21 Nov 10. The Consignor is to ACCEPT these DRs and treat them as a DR received within the time limit.

b. Consignees are to raise DRs exceeding the normal timescales for all mandatory investigation items. The MOD Form 445 is to be annotated in red 'MANDATORY INVESTIGATION - OUTSIDE TIME LIMIT'. The Consignor is to ACCEPT the DR for investigation only. The Consignee remains responsible for account and loss action.

25. MOD Form 445 is to be raised within the timescale at Figure 3. If a DR is necessary, but falls outside the time limit the MOD Form 445 is to be raised and annotated in red 'UNABLE TO PROGRESS THIS DISCREPANCY. OUTSIDE SPECIFIED TIME LIMIT DUE TO'

26. If the discrepant items arrive or are located by the consignee after the DR has been raised then the consignee is to notify the consignor immediately.

Figure 3: Discrepancy Report Time Limits

Consignor	Timescales
All	Consignment Received: 30 days from receipt of the consignment
	Consignment Not Received: SCPT plus 30 days or 30 days from output date of U33 print.

Action by Consignor

27. The Consignor is to record details of the MOD Form 445 in the DR IN Register and acknowledge receipt to the consignee within 2 weeks, quoting package and dispatch details if available. MOD Forms 445 received in error must be recorded in the register and returned to the originator or passed to the correct Consignor; the Consignee is to be informed.

28. The Consignor is to check that the MOD Form 445 has been received within the timescales at Figure 3. DRs raised in accordance with Paragraph 24.a are to be accepted. Other DRs outside the timescales can be accepted or rejected at the discretion of the Consignor. Rejected DRs are to be registered but returned to the consignee annotated TIME EXPIRED - CONSIGNEE LIABILITY. The Consignee is to investigate and take write-off action if required.

29. On receipt of a DR from a consignee, the consignor is to:

- a. Acknowledge receipt of the DR to the consignee within 2 weeks, quoting package and dispatch details if available. DRs received in error must be recorded in the discrepancy register and returned to the originator.
- b. Register the discrepancy including the value and VAT in separate columns.
- c. Where an intermediate or penultimate consignee is involved the consignor must inform the consignee of the last recipient of the DR.
- d. Investigate the discrepancy to the appropriate level:
 - (1) The consignor is to investigate the discrepancies, assisted by the information from the consignee. The depth of investigation will depend on the type of store or its value.
 - (2) Check the Transaction Record to confirm the issue has been made. If the issue has been amended, check if this is the cause of the discrepancy.
 - (3) When a Stock Transfer, either inform the consignee of the results of the investigation or establish official enquiries with the consignee within 8 weeks. Failure to do so may result in the consignee closing the discrepancy with the consignor taking liability.
 - (4) DRs for items issued on Diversion Orders should be registered and the Stock Owner asked if they hold a receipt. If after 2 weeks a reply has not been received by the Stock Owner, the DR is to be forwarded to the Stock Owner for action and the originator notified that the discrepancy is "Cleared referred to Stock Owner".
- e. Inform consignee of the results of the investigation.

30. **Discrepancy Admitted by the Consignor.** All discrepancies that have a financial implication above the 'Trivial Discrepancies' limit, are within the appropriate timescale and

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require 'Mandatory Investigation' are to be promptly investigated by the consignor. If the investigation shows that the consignor is liable the following action is to be taken.

- a. The original and duplicate DR is to be annotated 'LIABILITY ADMITTED' and show the method of adjustment, and details of the adjusting vouchers and write-offs. The original DR is then returned to the consignee, the duplicate DR attached to the consignor's copy of the voucher, and the adjusting certificate vouchers filed in their issue or receipt series.
- b. The original entry in the stores account will be allowed to stand and adjusted by a certificate receipt or issue voucher, and the certificate cross-referenced to the receipted copy of the issue voucher.
- c. The value of the discrepancy is to be written off by the Consignor and entered in the Losses Register. A copy of the write-off documentation is to be attached to the consignor's voucher and an annotation made in the Discrepancy Register.

31. **Transit Discrepancies.** Where investigation shows that a discrepancy is due to loss or damage while the item was in transit from the Consignor to the Consignee, it is the Consignor's responsibility to investigate the terms of the carriage. Where commercial carriers have been used they may be liable for the loss and/or the late or non-delivery of the item. Where appropriate the consignor is to recover the item or claim compensation from the carrier. The difference between the recovery from the carrier and the value of the item is to be written off by the Consignor. The Consignor is then to close the DR.

32. **Discrepancies Not Admitted or Not Resolved.** Where a loss to public funds has occurred which cannot be accurately traced to an individual, consignee or carrier, and the consignor has decided that further investigation would be nugatory. The consignor is to check that the consignee has not received the items and then take write-off action if the following circumstances apply:

- a. The discrepancy meets one of the following criteria:
 - (1) Discrepancies valued below 5% of the delegated financial powers of the consignor unit but above the trivial financial limit, or
 - (2) Discrepancies have been outstanding for greater than 6 months.
- b. The original and duplicate DRs are to be annotated 'LIABILITY NOT ADMITTED - WRITE OFF ACTION TAKEN'. The value of the discrepancy is to be written off by the Consignor and entered in the Losses Register. A copy of the write-off documentation is to be attached to the consignor's voucher and an annotation made in the Discrepancy Register.

RN RETURNS DISCREPANCY

33. This element gives guidance for discrepancies specific to the RN Returns process; the mandatory and trivial guidance for TD given above applies.

34. Where a discrepancy is discovered on a RN return before a receipted copy of the Form S331: Return Voucher has been sent back to the consignor, the receipt and accounting copies of the S331 and the Form D2663, Required Routing Document (RRD) (for CRISP accounts only) are to be amended to show what has actually been received.

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35. Original entries on the Returns Voucher are to be cleanly crossed through in ink ensuring that the original entries are legible. The actual identity, quantity or condition of the item, brought on charge, are to be entered in ink on the voucher and initialled.

36. For non-trivial return discrepancies, if the discrepancy is discovered after a receipted copy of the Form S331 has been sent back to the consignor, a Form S331X is to be raised within 6 months of the OASIS print / S331 date, and used to notify the consignor of the discrepancy. The actual quantity, identity or condition of the item received is to be brought to charge.

37. Where a discrepancy is discovered on a return, it is normally the responsibility of the consignor to arrange write-off action unless proof of delivery can be produced. However, where the consignee has failed to provide a receipted copy of the S331 to a consignor within 6 months of the OASIS print date and if an S331X has not been raised within 6 months the return is considered to have been received. The subsequent write-off action then becomes the responsibility of the consignee.

Returns from Planned De-Storings

38. Where a quantity discrepancy is discovered on consumable items returned from a planned de-storing, the Form S331 Return Voucher or Form D2663, RRD (CRISP accounts only) is to be adjusted to reflect the actual quantity received. Stock Number discrepancies are to be actioned by input of Form CRF 106 or by Direct Data Entry (DDE) where available. On completion of the de-storing and with the agreement of the Inspecting Officer, all uncleared entries for consumable stores on the RIR are to be deleted without investigation.

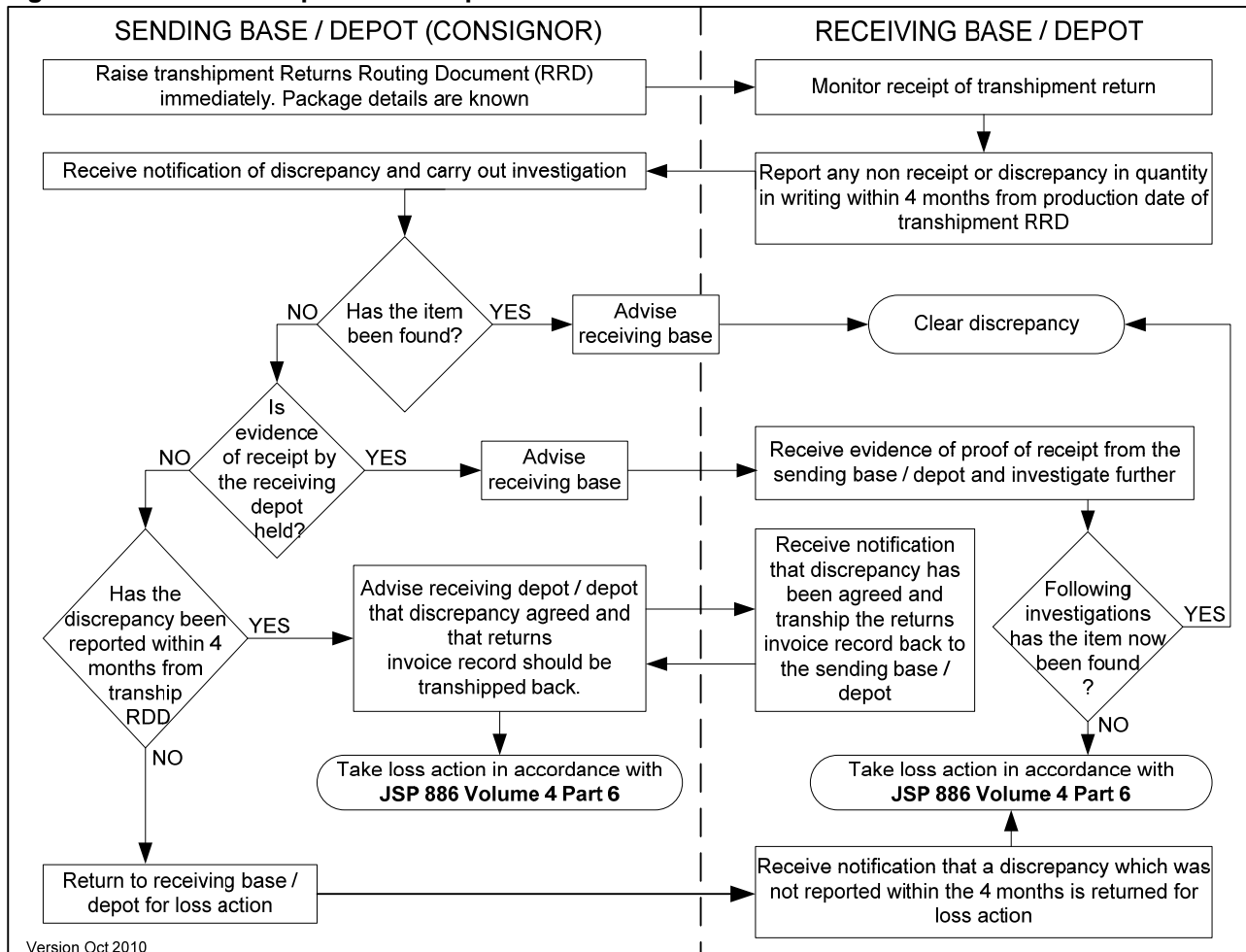
39. For Mandatory Investigation items, on completion of a de-storing, a print of the RIR for the de-storing is to be called for. All un-cleared entries are to be investigated with the Return Store and De-Storing Ship / Inspecting Office. The list of un-cleared entries is to be periodically monitored and action is to continue until all discrepancies are resolved.

CRISP Transhipment Discrepancies

40. When a return is transferred on to an ultimate holding Depot a RRD is output to the consignee quoting the package details of the despatch (for CRISP accounts only). A receipt is to be obtained from the receiving base for items that are Attractive, ACTO or Security Classified (CONFIDENTIAL or above). Loss action should be reported immediately. The Flowchart below details the actions to be followed when a discrepancy is discovered on transhipment.

41. Under no circumstances is the Returning Base / Depot to arrange transfer of the RIR back to the sending Base / Depot without their agreement in writing.

Figure 4: CRISP Transshipment Discrepancies Flowchart



42. Any amendments / deletions to the RIR must be supported by paperwork showing the reason for the alteration and be retained as part of the auditable record.

43. Where an intermediate consignee signed for packages that are considered lost, the RIR is to be returned to the consignor (CRISP accounts only) and the consignor is to take loss action. The loss case should contain all details of the discrepancy documentation.

NEGLECT AND MISUSE

44. When materiel is found to be damaged by what appears to be neglect or misuse the Materiel Account owner is responsible for tasking an appropriate technical authority to determine the cause of the damage and the cost to rectify it. If the damage is found during maintenance or repair the repair agency is to inform the Materiel Account holder of the possible neglect or misuse.

45. **Third Party Interest.** The MOD's Claim Handlers must be informed where third party or non-MOD interests are involved.

46. **Rectification Costs.** Rectification costs are to be carefully and accurately assessed. In the case of accidents involving civilian interests, should the final repair, be significantly different from the original estimate, the final cost is to be notified to the MOD Claims Handler to enable full recovery to be made. For Land Environment incidents the guidance in AESP 0200-A-061-013 is to be followed.

47. **Commencement of Repairs.** Where the incident can be considered as a Road Traffic Accident or an Industrial Accident the procedures in [JSP 800 Volume 5 Part 3 Chapter 6: Vehicle Accident and Incident Reporting](#) are to be followed.

48. **Action by Materiel Account Owner.** On completion of the investigation the Materiel Account Owner is to take the following action:

- a. Determine responsibility for damage and, if necessary, convene a Service Inquiry in accordance with JSP 832: Guide to Service Enquiries.
- b. Consider disciplinary action when the investigation shows that the damage was caused by the wrongful act of a person.