CHAPTER 8 - EDUCATION, TRAINING AND TUITION ASSISTANCE

Parent topic: Appendix - EE DEPARTMENT OF THE ARMY GOVERNMENT PURCHASE CARD OPERATING PROCEDURES

8-1. Training, Education and Professional Development (TE&PD) Services

a. **References**.

1) **5 USC 41.** This law establishes the Government Employees Training Act and provides authority to reimburse employees for necessary training expenses.

2) **DoD FMR Volume 10, Chapter 12, "Miscellaneous Payments."** This chapter authorizes miscellaneous payments for military and civilian tuition and training.

3) **DoDI 1400.25, Volume 410**. This volume outlines the conditions for using the GPC to purchase TE&PD services from non-government sources.

4) **DoD Guidebook for Miscellaneous Payments**.

5) **FAR Part 13**.

6) **AFARS 5113.270-90(g)**.

7) **AR 350-1, Army Training and Leader Development**.

b. Cardholders may use the GPC to pay for necessary training expenses, including training courses; training conferences; library and laboratory services; purchase or rental of books, materials, and supplies; and other services or facilities directly related to employee training. The training may be provided by government or non-government sources. If a non-government source provides the training, the training must be commercial-off-the shelf (COTS) to purchase with the GPC.

c. **SF 182**. The Standard Form (SF) 182, Authorization, Agreement, and Certification of Training, is DoD's authorized and required training obligating document. Each student should complete an SF 182 or equivalent. Organizations must not identify multiple individuals under Section A – Trainee Information (i.e., no bulk SF 182s). The SF 182 is used to approve training or education courses, conventions, conferences, symposiums, meetings, workshops, and other events if the primary reason for the activity is to train or develop the attendee to meet mission needs. The SF 182 may not be used to procure general supplies, training equipment, or non-training services. See OPM.gov for the current version of the SF 182.

d. **Total Employee Development**. The Total Employee Development (TED) system is an approved electronic equivalent to the SF 182. The CH may generate the TED Credit Card Purchase Report instead of the SF 182. See link to TED website: https://ted.army.mil/ .

e. Training requirements generally fall under one of the below three categories. Each category has corresponding limits and available procurement methods. See sections 8-2, 8-3, and 8-4 for specific

guidance on each category.

1)

Individual slots

in

existing COTS course.

2)

Entire COTS course (group training).

3)

Tailored training.

8-2. Individual Slots in Existing COTS Course

a.

Cardholders may use the GPC to pay for individual student(s) to attend a COTS course, training conference or training event when the session/event already exists. All applicable event details (e.g., date, time, location) are known and advertised to the public. The cardholder is paying for slot(s) in the existing session or event. For example, the CH registers a student for a session in which the date and location are advertised on the vendor’s website.

b.

Per DoDI 1400.25, Vol. 410, the maximum limit for training authorized by use of a single SF 182 is $25,000 per transaction. Paying for individual slot(s) in an existing course is not a FAR-based transaction. As such, the MPT does not apply to these transactions.

c.

Each slot may be considered its own transaction, even when paid together. Each student must have an approved SF 182 or equivalent. Each slot must be below $25,000. Cardholders may pay each slot as a

separate transaction or may combine the slots into a single transaction for the total amount.

d.

Cardholders will use the GPC as the method of payment for commercial training requests using the SF 182, only when:

1) SF 182 or equivalent is granted to individual employees; and

2) The individual employees will attend a regularly scheduled, off-the-shelf course that is available to the public and priced the same for everyone in the same category (e.g., priced per student, course, program, service, or training space) and requires no tailoring; and

3) The GPC is being used to pay the training provider directly instead of reimbursing the employee by miscellaneous payment as authorized in the DoD FMR and DoDI 1400.25, Volume 410; and

4) The requirement is valued at or below $25,000.

e.

To purchase training using the SF 182, the CH will have

the

Miscellaneous Payments Official Cardholder (SF-182 Training Payments) designation in their appointment letter in JAM.

f.

Agent authority is used to pay vendors directly for training approved on an SF 182 or equivalent that would otherwise be reimbursed to an individual. For example, an employee obtains approval and registers for a class that is open to the public. A cardholder pays the vendor directly, thus eliminating any need to reimburse the employee (DoD FMR Volume 10, Chapter 12, Section 120323).

g.

File Documentation

. Cardholders must redact PII (e.g., social security number) before uploading documents in the bank's EAS. Cardholders will include the following documentation in their purchase file:

1) Signed SF 182 or equivalent.

2) Invoice and/or receipt.

3) Proof of class completion (e.g., signed Section F of SF 182, training certificate, sign-in roster, TED Credit Card Purchase report).

8-3. Entire COTS Course (Group Training)

a.

Cardholders may use the GPC to purchase an entire COTS course. In this category, the CH is coordinating with the vendor to schedule and pay for a group training session. For example, the CH is scheduling and purchasing a leadership course for up to 30 students.

b.

Group training is a FAR-based transaction and service subject to the MPT (not subject to SCLS). See FAR Part 2.101, Definition of a Micro Purchase.

Requirements exceeding the MPT

must

be directed to the supporting contracting office for action.

c.

To purchase a group training session, CHs will have one of the below designations in their appointment letter, as applicable:

1) **Micro-Purchase Cardholder**. The course is priced below the applicable MPT and does not require the CH to agree to terms and conditions other than price and delivery.

2) **Contract Ordering Official Cardholder**. The course is available under established contracts (e.g., FSS, indefinite-delivery contracts, BPAs) that do not require the CH to agree to terms and conditions other than price and delivery. Cardholders may order a training course up to their delegated limit for this authority ($25K or $250K maximum). See Table 1-3 and paragraph 1-8.e.

d.

File Documentation

. Cardholders will include the following documentation in their purchase file:

1) Army Purchase Request & Approval (PR&A) or equivalent.

2) Invoice and/or receipt.

3) 889 Representation.

4) Proof of class completion (e.g., training certificates, sign-in roster, Section V of PR&A, TED Credit Card Purchase report).

e.

SF 182

. The purchase of an entire group session is subject to the MPT even if each student has an SF 182.

The fact that each student has an SF 182 does not mean the CH is paying for individual slots.

f.

The following examples illustrate the proper application of the MPT for group training. See 8-6 for

additional examples.

1) **Example 1**. A CH is buying a Myers-Briggs seminar for 35 employees at a total cost of $9,500. The GPC may be used as both the procurement and payment mechanism because total cost is below the MPT.

2) **Example 2**. An organization is requesting a 3-day retirement course for 150 participants held at the installation. The total cost is $30,000. The organization cannot divide the total cost by 150 to arrive at a price per student ($200) and pay for 150 separate slots. The MPT must be applied to the aggregate cost, i.e., $30,000. Because the total cost exceeds the MPT, the GPC cannot be used as the purchasing method. The request must be procured by a contract action. If desired, GPC may be used as the payment mechanism on the contract.

8-4. Tailored Training

a.

This category describes training in which the vendor is making the course content and/or materials to be specific to the requesting agency. Tailored training typically requires a detailed Statement of Work (SOW) and review/acceptance of deliverable. The following are indicators of tailored training:

1) Creating a new training course.

2) Changing the content of an existing course to make it agency-specific.

3) Adding terms and conditions to a regularly scheduled, COTS training event.

b.

If the Government has a need for tailored training or tailored training materials, the requirement must be forwarded to the contracting office for procurement. (See DoDI 1400.25, Volume 410

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) The GPC may be used as the payment method on the awarded contract; see paragraphs 1-

2.d.

and 1-8.g. Cardholders cannot use the GPC as the procurement method.

c.

Non-Tailored

. Setting a date and time for a COTS class and/or offering a COTS class on the installation is not considered tailored.

C

ardholders

may use the GPC to purchase a course which was initially developed for the organization/agency but is now being offered as a COTS course.

8-5. Subscriptions for Training Access

a.

Subscriptions for access to on-demand training (e.g., training platform, portal, or website) are FAR-based transactions and subject to the MPT. The MPT applies to the dollar value of the total cost of the subscription. Subscription services for groups or organizations typically set a threshold or limit to the number of employees who can access training services via the subscription for the flat subscription cost; the costs are not pro-rated or adjusted by the number of actual employees that

actually access

the training.

Subscriptions should be in the name of the agency.

b.

Example

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A CH is buying a subscription to a training vendor’s on-demand training site for a cost of $9,000 per year. Up to 300 employees can access on-demand training under the subscription and the cost is not pro-rated based on actual use. The CH may use the GPC to purchase the subscription because it falls within the $10,000 MPT. If the cost per year is $11,000, the requirement must be forwarded to

contracting

for action.

8-6. Training Purchase Examples

The following examples demonstrate how to apply the above guidance in purchasing situations:

a.

Situation 1

. Five individuals each have an approved SF 182 authorizing them to attend

in-person

leadership training. The cost of the training is $

6

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00 per student (seat). The training will take place

off

the installation. The details of the training session, including date and location, are advertised on the vendor’s website.

Resolution

. The CH may use the GPC because he/she is paying for individual slots in an existing COTS course. Even though the total price is $

30

,000, the CH may use the GPC because each student’s slot is within the $25,000 SF 182 payment limit. The training institution should invoice $

6

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0

00 for each approved student.

b.

Situation 2

. Three individuals each have an approved SF 182 authorizing them to attend conflict resolution training. The cost of the training is $2,000 per student (seat). The training is to be held virtually and is open to the public. The date of the class is advertised on the vendor’s website.

Resolution

. The CH may use the GPC because he/she is paying for individual slots in an existing COTS course. The cost per slot is within the $25,000 SF 182 payment limit. The training institution may either

invoice per student (three $2,000 transactions) or per total cost (one $6,000 transaction).

c.

Situation 3

. The

requiring

activity is requesting a COTS training course for 15 students for a total cost of $

8

,000. The course description is listed on the vendor’s website

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he

activity

is asking the vendor to teach the course on the installation at a particular date and time.

Resolution.

The CH may use the GPC because the total

purchase

cost is within the applicable services MPT. The activity is purchasing an entire COTS course (group training), which is considered a service and a FAR-based action. Because

training

is considered a professional service, the applicable purchase limit is $10,000. Cardholders authorized to make micro-purchases can make the purchase if the vendor does not require agreement to terms and conditions other than price and delivery.

Alternately

, if the course is available on an existing contract or BPA, a CH with Contract Ordering Official authority could make the purchase.

d.

Situation 4

. The

requiring

activity is seeking to procure a virtual COTS retirement training course for up to 30 individuals. The estimated total cost of the retirement training is $

12

,000.

Resolution.

The CH cannot purchase with the GPC because

the total cost

exceeds the applicable services MPT. The activity is purchasing an entire COTS course (group training), which is considered a service and a FAR-based action.

Because training is considered a professional service, the applicable purchase limit is $10,000.

The CH should direct the request to the contracting office for action.

Alternately

, if the course is available on an existing contract or BPA, a CH with Contract Ordering Official authority could make the purchase.

e.

Situation 5

. The

requiring

activity is seeking a vendor to provide specialized training on an Army vehicle. The government has outlined the course requirements in a statement of work, and the vendor is creating a new course according to the government’s request.

Resolution

. The CH cannot purchase with the GPC because the course is considered tailored training. The CH must send the request to the contracting office for action. If desired, the GPC may be used as the method of payment on the awarded contract.

8-7. Use of the GPC for Tuition Assistance

a.

Military Tuition Assistance

. Cardholders may use the GPC as the payment method for military tuition assistance invoices. DD Form 2171, Request for Tuition Assistance (TA), provides financial assistance for voluntary off-duty education programs in support of soldiers' professional and personal self-development. Advance payments are authorized under the TA Program in accordance with AR 621-5. All

course enrollments must be approved prior to

start

of class. Soldiers must request TA through the

ArmyIgnitED website

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prior to the course start date or before the school's late registration period.

b.

Air National Guard Tuition Assistance

. ANG TA funds are requested by the student using an AF Form 1227, Authority for Tuition Assistance - Education Services Program. The AF Form 1227 must be used as an approval document, which equates to a commitment, but not as an obligation document. Only AF Form 1227s generated in the Air Force Virtual Education Center (AFVEC) will be utilized for TA payments.

c.

Academic Degree Training

. Academic degree training is training or education with the stated objective of obtaining an academic degree from an accredited college or university. The academic degree

must

be related to the performance of the employee's official duties and part of a planned, systematic, and coordinated program of professional development, endorsed by the Army that supports organizational goals and

results

and the results are measurable in terms of individual and organization performance. See AR 350-1, section 4-17, for requirements and limitations.

d.

Cardholders may use the GPC to pay for academic degree training approved by the appropriate authority indicated in AR 350-1. Academic degree training requests, regardless of funding source (career program or command), require approval by the Assistant Secretary of the Army (Manpower and Reserve Affairs) (ASA (M&RA)). This does not apply to employees in Army-sponsored Intern or Fellows programs. Employees must not circumvent the academic degree training approval and funding process by submitting requests for the approval of individual college courses, annotating that such training is not part of an academic degree training program.

8-8. Repayment of Training Expenses

a.

Commanders at all levels must ensure that the Government's interests are protected when an employee fails to complete training for which the Army pays all or part of the training expenses. If a government employee attends a training event prior to receiving official approval, to include a fund citation, the employee may be responsible for all associated training costs.

b.

Government Training

. If an employee fails to complete training, commands will take appropriate action IAW AR 350-1. If failure to complete the course is beyond the employee's control (such as illness or recall by proper authority), no action will be taken.

c.

Non-Government Training

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If an activity pays for training only when the training is completed or requires the employee to share the training costs, the activity will fully inform the employee in advance. In some cases, this information may be included in the continued service agreement. If an employee fails to complete training, commands will take appropriate action IAW AR 350-1. If failure to complete the course is beyond the employee's control (such as illness or recall by proper authority), no action will be taken.