

# Chapter 8 - Education, Training and Tuition Assistance

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

## 8-1. SF 182 Training Payments (Non-FAR based training actions)

a. **References.** 5 USC 4109 gives the head of an agency the authority to pay for training and makes Training, Education and Professional Development (TE&PD) services a valid expense of the U.S. Government. DoD FMR Volume 10, Chapter 12 provides authority for Miscellaneous Payments of TE&PD both as a direct reimbursement to employee and payment to non-Government sources. DoDI 1400.25, Volume 410 provides policy and conditions to make a Miscellaneous Payment for TE&PD services directly to a non-Government source. This same instruction requires specific conditions to be met in order to use the GPC. FAR 13 provides authority for Simplified Acquisition and micro-purchase of services. DoD policy is to use the GPC to make FMR-based Miscellaneous Payments for TE&PD services from non-Government sources. Because the preference is to pay the vendor or educational institution directly as opposed to reimbursing the employee, the FMR refers to this DoD Instruction. 5 USC 4109 authorizes the head of an agency, under the regulations prescribed in 5 USC 4118(a)(8), to reimburse employees for necessary training expenses (e.g., tuition and matriculation fees; library and laboratory services; purchase or rental of books, materials, and supplies; and other services or facilities directly related to employee training). See DoDI 1400.25 Volume 410 for additional information regarding the appropriate use.

b. **SF 182.** The SF 182 (Authorization, Agreement, and Certification of Training) is the authorized and required training obligating document. GPC payments for commercial-off-the-shelf (COTS) training must be accompanied by an SF 182 or approved equivalent. Authorized training may be provided by Government or non-Government sources. Each student attending training must complete an SF 182. A single SF 182 must not be used for a group of individuals to attend training. CHs must include the signed SF 182 or equivalent and a copy of the training certificate or proof of completion in their file documentation. See Army Publications for the current version of the SF 182.

c. The GPC will be the method of payment for all commercial training requirements using the SF 182, valued at or below \$25,000, in lieu of an employee reimbursement by miscellaneous payments in accordance with the DoD FMR Volume 10, Chapter 12, Section 3.23, and DoDI 1400.25, Volume 410. The SF 182 is not a FAR-based transaction. As such, the MPT for services does not apply to these types of transactions. DoD has made a determination and uses the GPC to purchase training authorized by use of a single SF 182 to a cap of \$25,000 per transaction.

d. The GPC will be used by CHs (primarily TE&PD Educational Office personnel) to pay for COTS training and education up to a single purchase limit of \$25,000. See AFARS 5113.270-90(g).

**Individual Slots in Existing Training Course.** Each slot purchased may be considered its own transaction, even when paid together. Each student must have an approved SF 182. Each slot must be below \$25,000 per student. CHs may purchase each slot as a separate transaction or may combine the slots into a single transaction for the total amount. To be considered COTS, training from non-Government sources must meet the following criteria:

1) **Regularly scheduled.** The TE&PD event can be found in an established offering, whether in print or online. The event does not have to be held on a scheduled date and time if the training provider makes it available at any time, such as an online course.

2) **Off-the-shelf TE&PD service available to the general public.** The service is a commercially available TE&PD event or a planned series of the same event, activity, service, or material, requiring no modification prior to use. Such training may occur on or off federal property and may include non-federal employees.

3) **Priced the same for everyone in the same category.** The service is priced the same per student, course, service, or training space. In other words, the same event is offered at an equal price to all customers.

## 8-2. Tailored Training

a. Tailored training is any training that falls outside of "regularly scheduled," "off-the-shelf," or "priced the same for everyone." The following are indicators of tailored training:

1) Creating a new training course.

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

3) Taking an existing course and tailoring it to be agency-specific (e.g., mission, regulations, policies, personnel, etc.).

4) Materials and content are tailored specific to the agency.

5) Typically requires a detailed Statement of Work (SOW) and review/acceptance of deliverable.

b. If the Government has a need for tailored training or tailored training materials, the requirement must be placed on a Government contract by a warranted Contracting Officer. See DoD Charge Card Guidebook A.1.3. The GPC may be used as the payment method but not the procurement method. A CH must **never** sign any vendor written terms and conditions that would financially bind the Government without proper authority.

## 8-3. FAR-based Training Actions

FAR-based training actions are subject to the applicable services MPT. They are not considered SF 182 payments, and the \$25,000 limit does not apply. The following paragraphs identify the types of training requests that are considered FAR-based actions:

a. **Buying an Existing (Not Tailored) Imported Course.** In this case, the purchase is for the entire COTS course, and the MPT applies to the dollar value of the all-inclusive total cost of the course (instructor time, materials, etc.). Depending on the subject matter of the training, these courses may be considered "professional services." No SF 182 is needed for individuals.

1) **Example #1.** You are buying a 1-day Myers-Briggs seminar for 35 employees at a total cost of \$9,500. The GPC can be used as a PROCUREMENT and PAYMENT mechanism because it falls within the \$10,000 MPT.

2) **Example #2.** You are buying a 3-day mid-career retirement course for 150 participants held at the agency's headquarters. The cost of the course is \$30,000. Do not take the \$30,000 and divide by 150 participants to arrive at a price per student (\$200) and think you can simply pay for 150 separate slots and split those payments against your SPL. The MPT must be applied to the aggregate cost in this case, or \$30,000. In this case, the cost exceeds the MPT and the cardholder's SPL and must be purchased via other formal means (i.e., Contracting Office / Contracting Officer). The GPC cannot be used for procuring the course but may be used as a PAYMENT mechanism within the SPL of the CH and agency policy.

**b. Subscriptions for Group Training Services.** Subscriptions for access to on-demand training are considered a supply. Cardholders can use the GPC to pay for subscriptions up to the supply MPT.

In this case, the purchase is a subscription for access to on-demand training, and 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.

1) **Example.** You are buying a subscription to a training vendor's on-demand training site for a cost of \$9,000. Up to 300 employees can access on-demand training under the subscription and the cost is not pro-rated based on actual use. The purchase could be made with the purchase card because it falls within the \$10,000 MPT.

**c. Tailored Training.** The GPC cannot be used to purchase tailored training.

## 8-4. Purchase Training Examples

a. In accordance with current acquisition and financial management policy, the SF 182 authority is authorized for use only under the following conditions:

- 1) SF 182s are 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., price per student) and requires no tailoring; and
- 3) The GPC is being used to pay the training provider directly instead of reimbursing the employee.

b. If a course is being purchased (e.g., group training), the SF 182 authority does not apply and should not be used. The purchase is a FAR-based acquisition that generally needs to be sent to the supporting contracting office for action. Exceptions that allow action by a CH include the following:

- 1) 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. The purchase can be made following micro-purchase procedures; or
- 2) The course is available under indefinite delivery contracts not requiring the GPC Ordering Official CH to agree to terms and conditions other than price and delivery.

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

1) **Situation 1.** Five individuals each have an approved SF 182 authorizing them to attend leadership training. The cost of the training is \$5,800 per student (seat). *The training will take place off the installation.* The training is for attendance at 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., price per student) and requires no tailoring.

**Resolution:** The training institution should invoice \$5,800 for each approved student. In accordance with DoD FMR Volume 10, Chapter 12, Section 120323, "to minimize the need for reimbursing the employee, the preference is to pay the training provider directly." Even though the total price the Government would otherwise be obligated to pay to reimburse all attendees directly is \$29,000, the CH may use their GPC for each of these payments because none individually exceeds the \$25,000 SF 182 payment threshold. When the Government has recurring requirements for the same course the contracting office should be consulted to determine if a contract-based solution should be used to ensure the Government receives the best pricing. GPC SF 182 training payment authority may only be used to pay vendors directly for training approved on an SF 182 that would otherwise be directly reimbursed to an individual; the price of any one SF 182-based GPC transaction may not exceed \$25,000.

2) **Situation 2.** The requiring activity has a requirement to provide a retirement training course; up to 30 individuals can attend. *The training will take place off the installation.* The estimated cost for the retirement training is \$11,000 for the course.

**Resolution:** The activity is purchasing a course (group training), which is considered a service and a FAR-based action. Taking the training off the installation is not a relevant factor for considering if the GPC can be used in this situation. This service is professional, and subject to the applicable services MPT of \$10,000. Since the total price is above the MPT, the request must be submitted to the contracting office for action.

3) **Situation 3.** The requiring activity is requesting a (regularly scheduled, COTS, priced the same for everyone, no tailoring) existing leadership training course for 15 students for a total cost of \$6,000. *The training will take place at the installation.*

**Resolution:** The activity is purchasing a course (group training), which is considered a service and a FAR-based action. The SF 182 is not applicable for this situation and cannot be used for this purchase requirement. This service is professional; therefore, the purchase is subject to the applicable services MPT of \$10,000. A CH authorized to make micro-purchases on the open market can make the purchase as long as it does not require agreement to terms and conditions other than price and delivery. Open market micro-purchases are limited to the MPT (\$10,000 or when in direct support of an Emergency-type Operation, one of the higher MPTs could apply). Alternatively, if a fixed-price indefinite delivery contract does not require the CH to agree to any terms and conditions, a CH with Ordering Official authority could make the purchase.

4) **Situation 4.** The requiring activity is requesting specialized forklift training at a Government facility. A forklift operator from a local sales and repair shop will be conducting the class. The quote includes a SOW and an outline of agency-specific topics to cover. The estimated cost of the training is \$5,000.

**Resolution:** The GPC cannot be used. The vendor is offering tailored training, which is considered a service and a FAR-based action. The applicable services MPT is \$2,500, because the instructor is an OSHA-certified forklift operator. This occupation falls under the services subject to 41 USC Chapter 67, Service Contract Labor Standards. The request should be directed to the contracting office.

5) **Situation 5.** Three individuals each have an approved SF 182 authorizing them to attend leadership training. The cost of the training is \$2,000 per student (seat). *The training is to be held virtually.* The training is for attendance at 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., price per student) and requires no tailoring.

**Resolution:** The training institution should invoice \$2,000 for each approved student. In accordance with DoD FMR Volume 10, Chapter 12, Section 120323, "to minimize the need for reimbursing the employee, the preference is to pay the training provider directly." The CH may use their training GPC for each of these payments because none individually exceeds the \$25,000 SF 182 payment threshold. When the Government has recurring requirements for the same course the contracting office should be consulted to determine if a contract-based solution should be used to ensure the Government receives the best pricing.

## 8-5. Use of the GPC for Military Tuition Assistance

Use the GPC for the payment method of 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](#), prior to the course start date or before the school's late registration period.

## 8-6. Reimbursement of Training Expenses

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. This policy includes both Government and non-Government training.

a. **Government Training.** If an employee fails to complete training satisfactorily, one of the following actions will take place:

- 1) If failure is due to the employee's negligence or willful misconduct, appropriate disciplinary action will be taken.
- 2) If failure is for reasons beyond the employee's control (such as illness or recall by proper authority), no action will be taken.

b. **Non-Government Training.**

- 1) 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. (Training must still be approved in advance.)
- 2) If an employee fails to complete non-Government training satisfactorily, actions in a. or b. below will be taken. Employees must be advised in writing of these requirements before the training starts. If the failure to complete training is due to the employee's negligence or willful misconduct, the

employee must repay training expenses other than salary costs. If appropriate, disciplinary action will be taken. If failure is for reasons beyond the employee's control, no action will be taken.