

ACTION BY: All Divisions and Offices, AMS, FGIS, and OT

Financial Aspects of the Government Employees Training Act

I PURPOSE

This Instruction sets forth requirements on:

A Paying expenses of employee training received from non-Government facilities or from another Government agency where an exchange of funds is involved.

B Accepting contributions and awards (i.e., scholarships, fellowships, grants, or funds) for training expenses from non-Government sources.

C Collecting from employees amounts due for failure to fulfill training service agreements.

D Recording leave and submitting time and attendance reports for employees in training.

II POLICY

A General. The Government Employees Training Act provides that any appropriation or fund is available to pay the necessary expenses of training. (Responsibilities for Agency training programs and the policy on payment for training under the Act are prescribed in AMS/FGIS Instruction and FGIS Instruction 380-1, Training and Employee Development Program.)

B Payment Methods. Either the Agency or the employee, who will be reimbursed, may pay the training facility for allowable expenses. Depending on the requirements of the training facility, such payments may be made:

- 1 In advance, either in full, or by partial payments; or
- 2 After services are rendered.

III ALLOWABLE EXPENSES

The following expenses may be allowed in whole or in part when determined to be necessary expenses of the training. The official authorized to approve the training will determine the expenses necessary.

A Salary. Salary during the period of training may be paid, except that overtime, holiday, or night differential pay may be paid only:

1 When the training is during a period for which the employee is already regularly receiving premium pay, except while attending full-time training at institutions of higher learning.

2 When the training is given at night because situations which the employee must learn to handle occur only at night.

3 When the training on overtime or on a holiday is more economical than training on regular time.

4 When the employee receives a differential in lieu of premium pay and is given training under temporary assignment, not to exceed 60 days, to a formally approved program for advanced training.

B Transportation, Per Diem, and Other Travel Costs. These costs may be paid as follows:

1 For long-term training (one or more semesters or quarters):

a Transportation, per diem, and other necessary travel costs of the employee from the official duty station to the training facility and return to the official duty station;

b Per diem while at the training point; or

c In lieu of per diem, the cost of transportation of the employee's immediate family and transportation and temporary storage of household goods and personal effects not to exceed the per diem allowable under subparagraph b, above.

2 For short-term training (less than a semester or quarter):

a Transportation, per diem, and other necessary travel costs of the employee from the official duty station to the training facility, and return to the official duty station;

b Per diem while at the training facility; or

c Allowance of actual subsistence expenses, when circumstances warrant, and only when authorized by the Agency Head.

3 For classes during work hours or night courses during nonwork hours at a local training facility, the cost of transportation to and from classes may be paid.

C Costs Directly Related to Training. The following costs may be paid, if directly related to the training:

1 Tuition, application, and matriculation fees. Membership fees may be paid only when a prerequisite for the training.

2 Expenses for testing required by an educational institution as a prerequisite for acceptance into a program.

3 Library and laboratory service fees.

4 Purchase price or rental charge for prescribed books, materials, and supplies.

5 Other services or facilities, such as hotel services or facilities at headquarters of the employee (meals, lodging, and other subsistence expenses incidental to living-in) in cases when living-in is required in connection with the training.

-6 Charges for services (such as medical tests) required by an educational institution as a prerequisite to acceptance.- *

IV REQUIRED DOCUMENTS

A For Payment of Training by the Agency Directly to Facility. Divisions and offices shall:

1 When advance partial payments have been authorized.

a Obtain verification from the employee that each period of training was completed, and

b Notify the Fiscal Operations and Systems Branch, Financial Management (FM) Division, by memorandum, that the period has been completed or that the training has been terminated.

2 When training has been completed.

- a Obtain a copy of Form SF-182(USDA) signed by the employee, certifying the training was completed.
- b Send the certified copy of the Form SF-182(USDA) to the Fiscal Operations and Systems Branch, FM Division.

B For Payment of Training by Employee Directly to Facility. Payment for approved training may be made by the employee from personal funds directly to the training facility, if necessary. Divisions and offices may claim reimbursement for an employee as follows:

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* 1 Reimbursement. Submit *-Form SF-182(USDA)-* with original receipts to Fiscal Operations and Systems Branch, FM Division. Enter on Form SF-182(USDA), the employee's name, address, and a statement that employee paid training expense.

2 Certification of Completion of Training.

- a Obtain certification of completion of training on the Agency Evaluation copy of the approved Form SF-182(USDA) by signature of the employee, the supervisor, or the officer in charge.
- b Send the certified copy of Form SF-182(USDA) to the Fiscal Operations and Systems Branch, FM Division.

C For Travel and Subsistence. Travel and subsistence expenses for training may be authorized under AMS/FGIS Instruction and FGIS Instruction 106-2, Delegations of Administrative Authorities, except when unusual expenses will be incurred.

1 Divisions and offices shall issue Form AD-202, Travel Authorization, to authorize:

- a Necessary travel expenses when the authorization under which the employee generally travels does not cover all travel and subsistence expenses to be incurred.
- b The per diem rate while at the training point, for long-term training, or for the transportation of the employee's immediate family and household goods and personal effects in lieu of the per diem allowance while at the training point, in an amount not to exceed the cost of the per diem allowance.

c Travel expenses to be paid by the Government in those cases where a cooperative understanding provides for the acceptance of contributions from non-Government sources. Form AD-202 should refer to the understanding and indicate the financial arrangements for payment of the travel expenses.

2 Employees shall prepare and submit Form AD-616, Travel Voucher, to claim reimbursement for travel and subsistence expenses. Reimbursement for per diem for long-term training or for expenses of transportation of immediate family and household goods and personal effects shall not exceed the amounts stated on Form AD-202. Expenses claimed on Form AD-616 shall be supported as follows:

a Attach itemized receipts for expenses in excess of \$15 directly related to training.

b Receipts for living-in expenses at the official station are not required when payment of a stipulated sum per day, based on estimated subsistence expenses to be incurred (not in excess of the maximum per diem allowance allowable in the Agency), is officially approved by the Director, Personnel Division.

c Attach receipts for travel expenses in accordance with the requirements of AMS/FGIS Instruction 468-1, Preparation and Submission of Travel Vouchers.

d Attach documentary support for reimbursement of expenses of transportation of employee's immediate family, household goods and personal effects as required in AMS/FGIS Instruction 460-1, Employee Relocation Allowances.

V PAYMENT PROCEDURES

The Fiscal Operations and Systems Branch, FM Division, shall process invoices and vouchers (including Form SF-1081, Voucher and Schedule of Withdrawals and Credits, and billings from other Government agencies) received from training institutions in accordance with AMS/FGIS Instructions, Administrative Regulations, and applicable laws, as follows:

A Advance Payments. When Form SF-182(USDA) provides for an advance payment to the training facility, make an advance payment when the invoice is received.

B Payments for Services Rendered.

1 Payment in Full. If the training facility submits one invoice for all services after the services have been rendered, make payment on the basis of the receipted or certified original of Form SF-182(USDA).

2 Partial Payments. Make partial payments on the basis of the advance copy of Form SF-182(USDA) supported by the memorandums stating completion of periods of training. Make final payment on the basis of the receipted or certified original of Form SF-182(USDA).

VI ACCEPTANCE OF CONTRIBUTIONS AND AWARDS FROM NON-GOVERNMENT SOURCES

A General. Subject to the limitations set forth in AMS/FGIS Instruction and FGIS Instruction 380-1, contributions and awards from tax exempt organizations may be accepted by employees, or by the Agency on their behalf, in connection with outside training. Such funds shall be handled in accordance with one of the methods listed below and shall be shown on Form SF-182(USDA).

1 The Agency will pay the training expenses and bill the cooperator for reimbursements as credit to the appropriation or fund.

2 The cooperator may make an advance payment to the Agency. In this case, the funds shall be deposited in a suspense fund from which payment of the training expenses will be made either directly to the training facility or reimbursed to the employee for training expenses.

3 The employee may accept directly from the cooperator cash contributions, transportation tickets, and subsistence expenses in kind only with prior approval of the Agency Head.

B Action To Be Taken by Fiscal Operations and Systems Branch, FM Division. Upon receipt of a copy of a cooperative understanding providing for the payment of training expenses by a non-Government source, mark records to assure reduction of Government payments as follows:

1 No expenses shall be paid by the Government when the contribution or award fully covers the allowable expenses. If it does not fully cover expenses, an amount sufficient to cover the remainder of allowable expenses may be paid.

2 If the Government payment has already been made and the employee receives a contribution or award, an amount equal to the excess payment shall be recovered from the employee through a cash collection or as a recovery of a debt owed by the employee.

3 No reduction in payment by the Government is required where the approved contribution or award to the employee covers types of expenses which the Agency is not authorized to pay. For example, none is required if the contribution or award covers only subsistence expenses of the family en route and expenses incurred by the employee and family in establishing lodging at the training location.

VII COST-FREE TRAINING

A General. Cost-free training is training which is customarily made available without charge to all those meeting the eligibility requirements, such as training made available by manufacturers as a normal service incident to initial purchase or lease and use of their equipment or product. It does not include training for which a fee or tuition is normally charged but which may in an individual case be made available without cost to a particular individual or group. Cost-free training under the latter circumstances is considered a contribution or award in kind.

B Reduction of Agency Payment. When subsistence or other items normally paid by the Government are supplied in kind to trainees without cost incident to free training, an appropriate reduction shall be made in the payment for expenses by the Agency. Deduction for subsistence furnished shall be in accordance with the formula set forth in Section VI B.

VIII FAILURE TO FULFILL TRAINING SERVICE AGREEMENTS

A Action by Division. When an employee terminates or fails to fulfill the training service agreement *(shown on reverse of Form SF-182(USDA), copies 2 through 5)-* the Division shall immediately notify the Fiscal Operations and Systems Branch, FM Division. Furnish with the notification any documents indicating a determination made regarding repayments. A refund of the expenses, exclusive of salary, incurred as a result of the training is required, unless a waiver is granted by the Agency Head.

B Action by Fiscal Operations and Systems Branch, FM Division. When it is determined that the employee is liable for the expenses incurred by the Agency for training, the Fiscal Operations and Systems Branch, FM Division, shall recover the amount due from the employee in the same manner as prescribed in Section VI B 2 above.

IX TIME AND ATTENDANCE (T&A) REPORTS

Timekeepers shall prepare and submit T&A Reports for trainees in accordance with the following:

A Training Assignments at Headquarters. When an employee is assigned to training at his/her headquarters during a regularly scheduled tour of duty, maintain the T&A Report in the usual manner. Enter in the "Remarks" space the dates of the period of training.

B Training Assignments Away From Headquarters.

1 If the employee returns to the headquarters at the end of the pay period in which the training occurs, maintain the T&A report as prescribed in paragraph A, above.

2 If the employee is not available at the end of the pay period to sign for absences, maintain leave records as follows:

a The employee shall:

- (1) Complete the "Name," "Pay Period," "Time in Pay Status," and "Time Absent" sections of the T&A Report.
- (2) Enter the dates of the period of training in the "Remarks" space.
- (3) Sign as the timekeeper on the line provided, and if leave is taken during the pay period, sign the leave certification.
- (4) Forward the T&A Report to the headquarters office on Friday afternoon of the second week of the pay period.

b The headquarters office shall complete all other portions of the T&A Report and forward it to the National Finance Center.

X ACCOUNTING FOR PROPERTY UNDER THE TRAINING PROGRAM

Property, such as textbooks, laboratory equipment, etc., and any other assets acquired under the training program shall be considered as Government property unless specifically excluded in AMS/FGIS Instructions or Department Regulations.

XI REPORTS

The Fiscal Operations and Systems Branch, FM Division, shall furnish data to the Personnel Division, upon request, for required reports on expenditures for outside training.

/s/ Irving W. Thomas
Deputy Administrator, Management