



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON, DC 20310-0109

REPLY TO
ATTENTION OF

SAFM-PO

S: April 20, 2012
February 13, 2013

LETTER OF INSTRUCTION

SUBJECT: Letter of Instruction (LOI) for Processing Class of 2013 Civilian Selectees to attend the Defense Comptrollership Program (DCP), Syracuse University with follow-on assignments

1. References:

a. FY 2013 Army Civilian Training, Education and Development System (ACTEDS) Catalog at <http://cpol.army.mil/library/train/catalog/>

b. OASA (M&RA) memorandum, dated 23 December, 1997, subject: Competitive Professional Development (CPD) and Senior Service College (SSC) Resources for Salary Reimbursement.

c. Department of Defense Civilian Personnel, Joint Travel Regulations, Volume 2 at <http://www.defensetravel.dod.mil/perdiem/trvlregs.html>

2. Program Information:

a. This LOI outlines the policies and procedures for processing civilian selectees in the DCP Class of 2013 (May 23, 2012 – August 2, 2013) at Syracuse University, including post-training operational assignments. DCP planning calendar is at Appendix A. Checklists are provided for both losing and gaining servicing Civilian Personnel Advisory Centers (CPACs), Selectees and Supervisors as enclosures in Appendices B and C.

b. This LOI has been coordinated with HQDA DCS G-3/5/7 Civilian Training and Leader Development Division and with Syracuse University.

c. Copies of this LOI are being individually furnished to the selectees, their current and new supervisors and Comptroller Junior Executive Council (CJEC) representatives who should ensure appropriate losing and gaining CPACs receive a copy.

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3. Policies:

a. It is the goal of the DCP to have all selectees placed in their designated post-training operational assignments PRIOR to the beginning of the academic year at Syracuse University. To attain this objective, in-processing should be completed by the gaining agency effective the pay period beginning April 22, 2012. Placing students on central ACTEDS rolls is not an option. In rare circumstances, some DCP participants may not be placed in their designated post-training operational assignments PRIOR to attending Syracuse University. The Comptroller Civilian Career Program (CP 11) Functional Chief Representative (FCR) will be the determining authority in such cases.

b. Selectees are expected to report in person to the new organization's CPAC servicing unit for in-processing before departing for Syracuse University to arrive NLT 23 May 2012.

c. Students arriving at Syracuse University prior to May 19, 2012 will be charged time in the appropriate leave category (AL/LWOP/compensatory time).

d. Tuition. The CP 11 FCR will centrally fund tuition payment for DCP Class of 2013 students.

e. The HQDA DCS G-3/7, DAMO-TRV approves TDY expenses for DCP travel and training and manages all ACTEDS funds for DCP students while they are attending the 14-month program.

(1) The Authorization, Agreement and Certification of Training (SF 182) will be utilized to request ACTEDS resources to cover training costs such as books and tuition. The Resource Allocation Selection System (RASS) will be used to generate the SF 182. This must be approved prior to TDY orders being processed.

(2) A manual Request and Authorization for Temporary Duty (TDY) of Travel of DoD Personnel (DD Form 1610) will be completed for all TDY costs for one trip to and from the training assignment at Syracuse University to include per diem. Currently the DD Form 1610 must be manual and not Defense Travel System (DTS) at this time due to tax computations and deductions made by DFAS.

(3) CONUS PCS orders to the post-training operational assignment are not automated and will remain a manual process.

f. Selectees must have a Government Travel Card and use Electronic Fund Transfer for TDY expenses and reimbursement using split disbursement.

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g. Due to funding constraints backfill salary reimbursement will not be authorized.

h. Losing activity replacement hiring. Subject to hiring and other applicable restrictions, the losing activity may fill a position (vacated by a selectee for the DCP Class of 2013) on permanent basis when the completion of a Notification of Personnel Action (SF 50) shows the selectee has been reassigned or otherwise moved to the designated post-training operations assignment. This salary is not an ACTEDS reimbursable expense.

4. Procedures.

a. Each selectee will complete a Request for Central Resource Support Form (Form 10) for FY 12 and FY 13 to calculate approximate training costs and forward to OASA (FM&C) SAFM- PO. On-line forms are available at http://cpol.army.mil/cgi-bin/acteds/catalog/pop_form10.cgi See Appendices B and D for more information.

b. Resource Allocation Selection System (RASS) is an automated training documentation system that documents ACTEDS resources for the DCP. DCP students will request ACTEDS training funds while at the new duty location using the RASS system to complete and submit two SEPARATE Authorization, Agreement and Certification of Training (SF 182) for each Masters program. See Appendices C and D for more information.

c. **SPECIAL NOTE:** It is the student's responsibility to access RASS and complete the SF182 forms at least three to four weeks before ARRIVAL AT SYRACUSE (MAY 23, 2012). The training and/or travel form(s) will flow from the student to the supervisor (at new assignment) to the FCR to HQDA G3/7 DAMO-TRV for certifying the availability of funds. Students must have completed Standard Form 182s and DD Forms 1610, with Lines of Accounting, prior to the travel and training start date.

d. Specific procedures are at Appendix D for processing training and travel documents. Please note: Claims will not be allowed for the purchase costs of supplies or clothing (such as college shirts or sweaters) or other personal items not directly related to the training. Employees who need small calculators or other items of equipment should arrange with their employing activity for temporary issue of these items before the training program starts.

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5. ADMINISTRATIVE INFORMATION:

- a. Appendix A - Syracuse DCP Class of 2013 Planning Calendar
- b. Appendix B - Actions required at losing installation/organization
- c. Appendix C - Actions required at gaining installation/organization prior to attending DCP at Syracuse University.
- d. Appendix D - Additional Administrative Instructions

6. For more information contact the Comptroller Proponency Office at (703) 695-7655 or Proponency@hqda.army.mil



Valisa Farrington-Lynch
Acting, Functional Chief Representative
Comptroller Civilian Career Program

Encl: as

DISTRIBUTION:

DCP Class of 2013 Civilian Students
Current Supervisors
New Supervisors
Syracuse University, Director of Executive Education
HQDA G-3/7, DAMO-TRV
Comptroller Junior Executive Council Member of losing and gaining activities

Appendix A

DCP CLASS OF 2013
UNIVERSITY PLANNING CALENDAR

University In-Processing 23 – 27 May 2012

DCP Welcome Day 29 May 2012

DCP Orientation 29 May - 01 June 2012

Summer Session '12 04 June 2011 – 03 August 2012

Semester Break – 4 Aug – 19 Aug 11

Fall Semester '12 Orientation Week 20-26 August 2012

Fall Semester '12 27 Aug – 14 Dec 2012

Semester Break – 15 Dec 12 – 1 Jan 13

Winter/Spring Semester '13 02 January 2013 – 8 May 2013

Semester Break – 9 – 19 May 2013

Summer Session '13 20 May 2013 – 2 August 2013

Final Project deadline – 2 Aug 2013

Commencement 2 August 2013

Actions Required at Losing installation/Organization

The following actions are required at the losing installation/organization to prepare DCP selectee for transfer to new operational assignment, Permanent Change of Station (PCS), if necessary and complete all administrative actions to prepare DCP attendance at Syracuse University.

CP11 POLICY – DCP selectees are to be placed with their new organization **before** reporting to Syracuse University (May 23, 2012). Placement should be made effective **not later than** the pay period beginning April 22, 2012. Gaining organizations should be given authority to amend PCS orders.

PROCEDURES:

1. LOSING CPAC or MYPAY actions:

- a. PCS ORDERS (OCONUS only) - Upon notification of selection and post-training assignment to a different geographic location, the losing CPAC will counsel the student and prepare the DCP student's PCS travel order, DD Form 1614, Request and Authorization for DoD Civilian Permanent Duty Travel. ACTEDS normally excludes DoD National Relocation Program (NDRP) services but funds PCS expenses other than certain overseas-to-CONUS moves, which are the responsibility of overseas commands.
- b. Request Preliminary Employment Data (SF 75) through Modern DCPDS and provide by fax or email to the gaining activity CPAC.
- c. Obtain a copy of the latest Civilian Employee Earnings and Leave Statement (DFAS Form 1) and a printout of the latest completed Thrift Savings Plan (TSP) on-line election change from the Army Benefits Center website at <https://www.abc.army.mil/>

NOTE: SF75 information does not always accurately reflect the employee's latest TSP election, and the Leave and Earning Statement (LES) is needed in case the DCP selectee needs to take leave before the leave record is transferred with other records.

2. INSTALLATION/ORGANIZATION CLEARANCE – DCP selectees must properly clear their installation/organization in accordance with local policies and procedures. Ensure Government Travel Card (GTC) and Defense Travel System (DTS) programs are properly transferred to the gaining organization.

Appendix B (Actions Required at Losing Installation/Organization) continued

3. LEAVE – Losing organization supervisor will review annual leave balances and projected leave earned to determine potential lost leave during DCP attendance. Supervisor should review the DCP planning calendar and counsel the DCP student on balances and make arrangements to use leave if necessary. NOTE: In order for any leave (forfeited because of either an “exigency of the public business” or illness) to be considered for restoration, that leave must have been approved in writing before the start of the third biweekly pay period prior to the end of the leave year. DCP is not normally considered an “exigency of the public business”. For more information on leave restoral see OPM webpage at: <http://www.opm.gov/oca/leave/HTML/RESTORE.asp>

4. **Request for Central Resources** for DCP. See Appendix D for example form. Complete the “COST ESTIMATION” - Request for Central Resources Form located at http://cpol.army.mil/library/train/catalog/form_ndx.html
NOTE: SPLIT costs for FY11 and FY12, not calendar year. This form must be signed and submitted to the Comptroller Proponency Office NLT: April 25, 2011. The following specific guidance is provided:
 - a. Salary – Show GS grade/step and any expected automatic step increase for the DCP period (23 May, 2012 - 2 Aug, 2013), including locality pay at the new duty assignment. Calculate 4 months’ salary in FY12 and 10 1/3 months salary in FY13. Use a combined benefits rate of 16% for CSRS and 31% for FERS. Rates and Locality pay are found at: <http://www.opm.gov/oca/10tables/indexGS.asp> Locality pay adjustments depend on the official duty station of the DCP student's position of record with the GAINING command. Since the official duty station does not change to Syracuse, locality pay is not affected by the DCP location. See 5 CFR 531.603(a) for exceptions. Provide Comptroller Proponency Office copy of current SF 50 showing grade and salary, immediately upon receipt of LOI.
 - b. PCS - costs are estimates and are required for all ACTEDS funded PCS moves to new duty station and to all CONUS temporary quarters subsistence expenses (TQSE). PCS to Syracuse is not authorized.
 - c. TDY Travel and Per Diem allowances – Travel expenses are for round trip from the new duty station to Syracuse and return to the new duty station by the individual only (not for family members). Full (100%) per diem (lodging, meals and incidentals) is authorized and should be requested FY12 (May 19 - September 30, 2012 = 135 days = **\$20,250**) and FY13 (October 1, 2012 – August 4, 2013 (2 travel days) = 308 days = **\$46,200**). Actual lodging allowance will not exceed authorized rates for Syracuse, NY (Onondaga County).

Appendix B (Actions Required at Losing Installation/Organization) continued

NOTE: Effective October 1, 2011: Max lodging is \$94, Local meals is \$51 and Incidental Expense allowance is \$5 for total Maximum Per Diem of \$150/day. Per Diem rates are located at

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm> In and around mileage is not authorized. Reimbursement for use of Privately Owned Vehicle (POV) for travel to/from Syracuse will be limited to constructive cost of common carrier transportation and related per diem allowance as determined in the JTR. See par. C2198-B4. Additional constructive cost information can be found at the DTS webpage

http://www.defensetravel.dod.mil/Training/DTS/Docs/TrnMat/DP_9.pdf

- d. Tuition and books – costs for DCP tuition and books will be determined by the Comptroller Proponency office and Syracuse University. (Tuition - use **\$XXXXX** for the MBA and the EMPA will be **\$XXXXX (\$XXXXX** for tuition with **\$XXXXX** for Special Education Services fees) for a total of **\$XXXXX** for FY11 costs). Books will average **\$XXXXX** and will be listed as FY12 expenses. **NOTE: TUITION & BOOKS TO BE DETERMINED**
 - e. Income Tax Reimbursement Allowance (ITRA) will be authorized to cover calendar (tax year) tax deductions for tax years 2012 and 2013 for Federal and State taxes. Approximately 25% Federal will be withheld from each monthly TDY claim. State taxes (about 8%) will not be withheld, but you may be responsible for added state taxes when filing. Approximately \$21,782 ITRA should be calculated for the Form 10, split 50% for each fiscal year (\$10,891).
 - f. The Army will also incur tax liability of additional FICA and Medicare costs of approximately 7.65% for the TDY costs. FY12 cost is \$1,516 and FY13 is \$3,534 for a total cost of \$5,050. This amount will also be deducted from your monthly TDY claim, but it will not be reimbursed. The impact of recent changes in the FICA tax deductions are not known at this time.
5. **Long Term Training Agreement.** The Long Term Training Agreement (encl 1) acknowledges that the selectee understands that failure to progress satisfactorily in the DCP at Syracuse University may result in removal from the program. Complete and sign.
 6. **Continued Service Agreement.** The Continued Service agreement (encl 2) signed by the DCP student acknowledges that continued service for three times the length of the training is required. DCP is 14 months and the continued service requirement is for 42 months after the August 2, 2013 graduation until February 2, 2017. Complete and sign.

7. FORMS SUBMISSION: Scan and email signed PCS orders (if required), Request for Central Resources, Long Term Training Agreement and Continued Service Agreement forms to SAFM-PO **not later than April 20, 2012**. Central email addresses are Proponency@hqda.army.mil. If any questions call commercial (703) 695-7655 or DSN 225-7655.

S: APRIL 20, 2012

DEFENSE COMPTROLLERSHIP PROGRAM (DCP) 2012-2013 LONG TERM TRAINING AGREEMENT

Printed Name: _____

1. I understand that execution of this agreement is required as a condition of Long Term Training (LTT) to participate in the Defense Comptrollership Program (DCP) Class of 2013 at Syracuse University.

2. With the understanding that every effort has been made to meet the Army's needs and my needs as a careerist, I agree to accept as my new permanent position the post-training operational assignment proposed for me by the Comptroller Civilian Career Program (CP11) Functional Chief Representative (FCR). I will continue to serve in that position for the duration of this LTT plus 12 months at the new duty station, unless (a) I am sooner promoted, (b) the FCR concurs in different lateral reassignment, or (c) the FCR otherwise waives this requirement.

3. I understand that in the event I would not complete or make satisfactory progress in the DCP, the Army may reassign me into a Comptroller Civilian Career Program position at the grade that I hold at that time.

4. I understand and agree that:

a. If I am unable, for whatever reason, to complete or to maintain satisfactory progress in the DCP at Syracuse University, I will accept assignment as stated in paragraph 3 above.

b. Failure to comply with terms of this agreement may result in disciplinary action and/or an unfavorable performance evaluation.

c. Management's and my obligations under this agreement are terminated if I accept federal employment outside the Department of Defense.

d. This agreement in no way alters any obligation of mine as an employee under a continued service agreement, transportation agreement or any other agreement.

5. I understand that the per diem payments I receive during DCP are taxed as ordinary income and that I am eligible for an Income Tax Reimbursement Allowance (ITRA) when I pay federal, state and local income taxes on long term travel reimbursements.

Employee's Signature

Date

Supervisor's Signature

Date

Functional Chief Representative (FCR)

Date

Enclosure 1

Continued Service Agreement – NAME: _____

- Department of the Army (DA) policy requires civilian employees selected for **non-Government** training in excess of **80 hours**, or long-term training and developmental programs in excess of **120 calendar days (Government or non-Government)** complete a service agreement **before** assignment to the training.
- The period of service will equal at least **three** times the length of the training, to begin upon the employee's return to duty following training completion.
- Nothing in this agreement shall be construed as limiting the authority of an agency to waive, in whole or in part, an obligation of an employee to pay expenses incurred by the Government in connection with the training.
- Approving officials will retain a copy of each signed agreement and monitor execution of the obligation period.

a. I AGREE that upon completion of the training that I have requested, if I receive salary covering the training period, I will serve in the Department of Defense (DoD) three times the length of the training period. If I received no salary during the training period, I agree to serve the agency for a period equal to the length of training, but in no case less than one month. The length of part time training is the number of hours spent in class or with the instructor. The length of full-time training is eight hours for each day of training, up to a maximum of 40 hours a week.

b. If I voluntarily leave the DoD and the Federal service before completing the period of service agreed to in item a above, I AGREE to reimburse the DoD for the registration fees, tuition and matriculation fees, library and laboratory fees, purchase or rental of books, materials, supplies, travel, per diem, and miscellaneous other related training program costs (EXCLUDING salary) paid in connection with my training. However, the amount of the reimbursement will be reduced on a pro rata basis for the percentage of completion of the obligated service. (For example, if the cost of training is \$900 and I complete two-thirds of the obligated service, I will reimburse the DoD \$300 instead of the original \$900.)

c. If I voluntarily leave the DoD to enter service of another Federal agency or other organization in any branch of the Government before completing the period of service agreed to in item a above, I will give my serving personnel office or training office advance notice of at least ten working days during which time, in accordance with Federal regulations, a determination concerning reimbursement or transfer of the remaining service obligation to the gaining agency will be made. Requests to waive repayment of training dollars will be sent to Headquarters Department of the Army for final coordination. Send requests, including the command's recommendation, to HQDA, DCS G-37, ATTN: DAMO-TRV, 450 Army Pentagon, Room 2D639, Washington, DC 20310- 0450.

d. I understand that any amounts which may be due to the employing agency as a result of any failure on my part to meet the terms of this agreement may be withheld from any monies owed me by the Government, or may be recovered by such other methods as are approved by law.

e. I further AGREE to obtain approval from my organization and the person responsible for authorizing government training requests of any proposed change in my approved training program involving course and schedule changes, withdrawals or incompletion, and increased costs.

f. I acknowledge that this agreement does not in any way commit the Government to continue my employment. I understand that if there is a transfer of my service obligation to another Federal agency or other organization in any branch of the Government, the agreements will remain in effect until I have completed my obligated service with that other agency or organization.

Period of obligated service: FROM: August 4, 2013 TO: February 2, 2017

I am not receiving any contributions, awards, or payments in connection with this training, from any other government agency or non-Government organization and shall not accept such without first obtaining approval from the authorizing training official. I agree that should I fail to complete the requested training successfully, due to circumstances within my control, I will reimburse the agency for all training costs excluding salary associated with my attendance.

Employee's Signature & Date Signed _____

Code of Federal Regulations: Title 5, Ch 410.309(c): Army Regulations 690-400, Ch 410, subchs 1-16, 5-7, 5-8, & 14-2

Enclosure 2

APPENDIX B - CHECKLIST

S: April 20, 2012

OUTPROCESSING CHECKLIST: DCP CLASS OF 2013

DCP SELECTEE PRINTED NAME: _____

This checklist should be completed by the selectee in coordination with the losing servicing CPAC, losing organization, and the organizational entity responsible for PCS orders and forwarded to the Proponency Office OASA (SAFM-PO). Paperwork can be scanned and emailed or faxed.

___ Current SF 50 sent to OASA (SAFM-PO)

___ Request for Central Resource Support Form completed and sent to OASA (SAFM-PO) by **April 20, 2012**.

___ PCS Fund cite received from gaining organization or HQDA G3/7 on _____. (If necessary)

___ Copy of PCS travel orders faxed to OASA (SAFM-PO) on _____. (if necessary)

___ Request for SF 75 information mailed/faxed to gaining organization on _____.

___ Selectee signed Long Term Training agreement, forwarded to OASA (SAFM-PO) on _____.

___ Selectee signed Continued Service Agreement and was forwarded to gaining unit on _____ and OASA (SAFM-PO).

___ Selectee counseled on _____ to hand-carry to in-processing a copy of latest completed Thrift Savings Plan (TSP) on-line election change.

___ Selectee counseled on this LOI and all Appendices on _____.

___ DTS and GTC accounts transferred to gaining organization and all Installation and Organizational clearances have been accomplished correctly.

___ All forms listed above and this signed checklist have been forwarded to OASA (SAFM-PO) - S: April 20, 2012.

DCP SELECTEE: SIGNATURE & DATE: _____

SUPERVISORS NAME, SIGNATURE, DATE: _____

Enclosure 3

Appendix C

Actions Required at Gaining installation/Organization Prior to Departing for DCP at Syracuse

The following actions are required at the new/gaining Installation/Organization prior to reporting to Syracuse University.

1. Selectees are expected to report in person to the gaining servicing CPAC for in-processing before going to Syracuse University. Provide CPAC copy of Long Term Training Agreement, Continued Service Agreement and completed TSP on-line election change (if required).

2. CPAC ACTIONS:

- a. In response to gaining organization's Request for Personnel Action (RPA) place DCP selectee to a permanent position. Placement action for DCP selectees will normally be a reassignment. Such actions are exceptions to the PPP Stopper List IAW DoD Priority Placement Program Operations Manual (July 2011) Chapter 4, Subpart C, paragraph 2d. The code for Item 5.C., in the Notification of Personnel Action (SF 50), will usually be N2M, and the legal authority for Item 5.D. is REG 335.102. Item 45, Remarks, will contain the statement, "Position is at the full performance level." Copies of the DCP student's accession SF 50 will be scanned and emailed to PO central mailbox Proponency@hqda.army.mil
- b. Performance Evaluation requirement – CPAC will advise the Comptroller Proponency Office of the name, organizational title, official address and telephone number of each DCP student's supervisor.
- c. CPOC Supplemental Servicing Agreement –A limited supplemental servicing arrangement is in effect with the NE CPOC (Aberdeen) servicing Fort Drum, N.Y.

3. DCP SELECTEE ACTIONS: All selectees are expected to in-process at the gaining installation/organization, specifically Common Access Cards (CAC), Organizational Internet/Intranet, ATAAPS, DTS and GTC activations.

a. Government Travel Card (GTC) must be active. DCP students are advised to arrange for their GTC limit to be increased to \$5,000 to cover costs associated with DCP; this is done through the command's Government Charge Card (GOVCC) Agency Program Coordinator (APC).

b. Ensure CAC is activated and will not expire during DCP.

Appendix C (cont) - Actions Required at Gaining Installation/Organization prior to departing for DCP at Syracuse

b. Time and Attendance – Reference Chapter 3 of the ACTEDS Catalog, <http://cpol.army.mil/library/train/catalog/ch03gen.html#admin>. The DCP student and student's new supervisor are responsible for maintaining the student's time card and leave record and for approving annual/sick leave during DCP training. See DCP Planning Calendar (Annex A) for recess periods.

c. Access the Resource Allocation Selection System (RASS) at <https://rass.army.mil/>. Complete and submit two SF 182s for each Master's Program. See Appendix D for detailed instructions. **TUITION AND BOOKS FEES - TO BE DETERMINED.**

d. TDY Orders – At the gaining organization, the DCP selectee will process long term travel orders (DD Form 1610) to travel from the new installation to Syracuse University, Syracuse, NY by fiscal year (FY12). Travel and associated per diem and training expenses will be subject to the provisions of Volume 2, Joint Travel Regulation (JTR), (specifically paragraph C4502), Title 5, U.S. Code and OASA (M&RA) Long Term Training policies and procedures and reference "a" (ACTEDS Catalog). Rental cars are not authorized or funded by ACTEDS. In and around travel at the TDY location is not reimbursable. See Appendix D for detailed instructions.

a. FY12 Line of Accounting will cover May-Sep 2012 – Prepare and **submit after SF182 is approved.**

b. FY13 amendment LOA will cover Oct 2012- Aug 2013 (Subject to Availability of Funds). Will be prepared in August/September timeframe for FY13 Line of Accounting.

4. NEW SUPERVISOR ACTIONS:

a. Time and Attendance – Reference Chapter 3 of the ACTEDS Catalog, ref. for time and attendance. The DCP student and student's new supervisor are responsible for maintaining the student's time card and leave record and for approving annual/sick leave during DCP. Regulations provide that during extended school recess periods at the University, students may be returned to a duty status at the expense of the employing activity. Regulations also specify that, if the DCP student does not return to a duty status during any recess period, absences will be charged to annual leave unless approval to use such time for training related study/research was obtained prior to the training assignment (to Syracuse). As noted in the DCP Planning Calendar, there is limited time available for students to take annual leave or return to their duty stations. Supervisors are responsible for making arrangements with the student for the use of any annual leave that would be lost during training at Syracuse University.

Appendix C (cont) - Actions Required at Gaining Installation/Organization prior to departing for DCP at Syracuse

b. Total Army Performance Evaluation System (TAPES). Annual GS 9-12 TAPES ratings end October 31, 2012 and annual GS 13-15 TAPES rating ends June 30, 2012. Starting date for both groups is November 1, 2012.

(1) November 1, 2011 – April 19, 2012 (or actual departure date from losing organization) – Special performance ratings should be generated by the losing supervisor if under performance standards and rater for at least 120 days. Annual appraisals should be issued if Ratee has 120 days or less remaining in the current rating period (potentially applies to GS13 – GS15 in this situation with rating period ending June 30, 2012). DCP student will provide a copy of the special report to Syracuse University to support the next annual report. Special reports are not sent to the Civilian Personnel Office or entered into ACPERS. Ref AR 690-400, Appendix A.

(2) April 20, 2012 – May 23, 2012 will be non-rated time due to lack of rater qualification time.

(3) During the period of the DCP (May 23, 2012 - August 2, 2013) student performance will be evaluated by the Director of Executive Programs at Syracuse University as RATER and by the CP 11 Functional Chief Representative (FCR) as SENIOR RATER using TAPES procedures.

A. Annual GS 9-12 TAPES ratings end October 31, 2012 and October 31, 2013 so DCP students will receive two TAPES annual evaluations while at DCP. The end of course 2 August 2013 TAPES evaluation for GS 9-12s will be an annual as there will not be 120 days remaining until 31 October 2013.

B. The annual GS 13-15 TAPES rating period starting 1 July 2012 and ending June 30, 2013 and will be an annual report. The GS 13-15 rating period from 1 July to 2 August 2013 will be non-rated time for TAPES performance ratings.

c. Mandatory Pre-Departure Counseling – Due to disparities among activities in treatment of leave and travel reimbursement programs, gaining organizational supervisors are responsible to review this Letter of Instruction closely with the DCP selectee prior to departure to Syracuse and ensure all key elements are understood. Specifically areas of review should include leave management, per diem rates and reimbursement of expenses. Per diem is NOT authorized while in a leave status per JTR, Ch4, Part L, par C4555G. If the losing CPAC did not accomplish all requirements, the gaining unit should ensure all actions are completed before beginning TDY. Review the ACTEDS Catalog guidance for Long Term Training at Appendix C - http://cpol.army.mil/library/train/catalog/app_c.html

Appendix C (cont) - Actions Required at Gaining Installation/Organization prior to departing for DCP at Syracuse

5. SPECIAL NOTICES FOR DCP SELECTEES AND NEW SUPERVISORS:

a. Tax implications – Tax Liability – (Ref c, Para C4434E). A civilian employee's TDY assignment at one location for more than a year is considered by the IRS to be a permanent assignment and any reimbursement (especially per diem) is considered taxable income by the IRS. A traveler should research potential state and local income tax obligations incurred incident to an extended TDY assignment at one location. An IRS statute, 26 USC §162(a) and the implementing IRS regulations in 26 CFR 162, do not permit travel expense deductions (including amounts for meals and lodging) during a TDY assignment at one location, if the assignment exceeds one year. The traveler should check with state and local authorities regarding travel expense deductions during a TDY assignment exceeding one year at one location.

b. Income Tax Reimbursement Allowance (ITRA) – (Ref c, Para C4715). An employee who was TDY for an extended period at one location, and who incurred Federal, State, and/or local income taxes on amounts received as reimbursement for official travel expenses is eligible for reimbursement under the ITR allowance IAW FTR,

§301-11.501. See FTR, §301-11.535 or §301-11.635 for ITRA reimbursement calculation examples. Reimbursement Limitations - The ITR allowance is limited to income taxes and does not include reimbursement for **employment** type taxes (e.g., FICA and Medicare deductions). See GSBICA 15375-TRAV (4 December 2000), <http://www.gsbica.gsa.gov/travel/t1537504.txt>. **NOTE: Tax rules may differ by state and locality. The following is an extract of the FTR §301-11.**

Subpart F—Income Tax Reimbursement Allowance (ITRA), Tax Years 1995 and Thereafter

General

§301-11.601 What is the Income Tax Reimbursement Allowance (ITRA)?

The ITRA is an allowance designed to reimburse Federal, State and local income taxes incurred incident to an extended TDY assignment at one location.

§301-11.602 Who is eligible to receive the ITRA?

An employee (and spouse, if filing jointly) who was in a TDY status for an extended period at one location and who incurred Federal, State, or local income taxes on amounts received as reimbursement for official travel expenses.

§301-11.603 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

No. Reimbursement is limited to income taxes.
Employee Responsibilities

§301-11.621 Must I file a claim to be reimbursed for the additional income taxes incurred?

Yes, a claim must be submitted in accordance with your agency's policy.

Appendix C (cont) - Actions required at gaining Installation/Organization prior to departing for DCP at Syracuse

§301-11.622 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?

No. The reimbursement of tax penalty and/or interest payment assessed by the IRS is limited by law to tax years 1993 and 1994 only.

§301-11.623 What documentation must I submit to substantiate my claim?

Your agency will determine what documentation is sufficient. (See [§301-11.631](#).)

§301-11.624 What steps must my agency take to determine my ITRA?

Your agency should:

(a) Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in [§302-11.7](#), [§302-11.8](#) and the appropriate RIT tax table(s) located at www.gsa.gov/ftbulletin; or

(b) Determine reimbursement as calculated in the illustration shown in [§301-11.535](#).

§301-11.625 Is the ITRA I receive taxable income?

Yes. The amount received must be reported as taxable income in the year in which received, but you are eligible to receive an allowance to cover the taxes assessed on the ITRA under [§301-11.628](#).

§301-11.626 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?

Yes, if agreed to in writing by your agency and with the understanding that you will be responsible for any income taxes due without further reimbursement.

§301-11.627 If I elect a lump sum payment, how is the ITRA paid?

(a) Reimbursement is as illustrated:

Lump Sum ITRA Tax Paid to Employee	
ITRA reimbursement for tax year 1995	\$14,435
Federal Tax liability on ITRA Reimbursement (@ 28%)	4,042
VA State tax liability (@ 5.75%)	830
Local tax liability	0
Total reimbursement	19,307

(b) Reimbursement of the ITRA and tax on the ITRA is a final lump sum payment with no further reimbursement. You will be responsible for any income taxes due on \$19,307.

§301-11.628 If I do not elect lump sum payment is there any additional reimbursement?

Yes. You are reimbursed for the tax on the tax reimbursement received. Your agency will calculate the tax on the tax reimbursement using the formulas developed for the Year 2 reimbursements of the relocation income tax allowance (see [§302-11.8](#) of this title).

Appendix C (cont) - Actions required at gaining Installation/Organization prior to departing for DCP at Syracuse

Agency Responsibilities

§301-11.631 What documentation must the employee submit to substantiate a claim?

You must determine what documentation you require to be submitted with the employee's claim. It may include:

(a) A certified statement as prescribed in [§302-17.10](#) of this title or a copy of the employee's completed Federal, State and local tax return for the tax year in which the taxes were withheld and paid.

(b) Copies of W-2's and Form 1099's; and

(c) Any other documentation necessary to substantiate your claim.

§301-11.632 How should we compute the employee's ITRA?

You should follow the procedures prescribed for the relocation income tax allowance, see [§302-11.7](#), [§302-11.8](#) and the appropriate RIT tax table(s) located at www.gsa.gov/ftrbulletin or as illustrated in [§301-11.535](#).

§301-11.633 Are tax penalty and interest payments reimbursable?

No. The reimbursement of penalty and/or interest payments assessed by the IRS is limited by law to tax years 1993 and 1994 only.

§301-11.634 What tax tables should we use to calculate the amount of allowable reimbursement?

The tax tables for the year the tax was incurred are to be used.

§301-11.635 How should we calculate the ITRA?

Use the documents prescribed in [§301-11.631](#) to calculate the ITRA as follows:

(a) Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in [§302-11.7](#), [§302-11.8](#) and the appropriate RIT tax table(s) located at www.gsa.gov/ftrbulletin, or

(b) As calculated in the following illustration.

Example of calculating an employee's tax return using the marginal tax rate schedules in the state RIT tax table(s) located at www.gsa.gov/ftrbulletin:

For Tax Year 1995 and Thereafter (Married Filing Joint Return)		
	Original	Recalculated
(1) Adjusted Gross Income (w/ travel reimbursement)	\$75,246	\$75,246
(2) Subtract travel reimbursement	—	(15,482)
(3) Subtract personal exemptions and itemized or standard deductions	(12,689)	(12,689)
(4) Adjusted taxable income	62,557	47,075
(5) Tax liability on adjusted taxable income:		
(a) Federal (28%)	17,516	¹ 7,061 (15%)
(b) State, VA (5.75% tax bracket)	3,597	2,707
(c) Local: Not applicable	0	0
(d) Total	21,113	9,768

(6) Difference of total of column 1 minus total of column 2: Additional Taxes Incurred due to travel Reimbursement—\$11,345		
Total = ITRA—\$11,345 ²		

¹Adjusted taxable income places employee in lower tax bracket.

²The ITRA reimbursement is taxable income for the year in which paid at the appropriate Federal, State and local income tax rates.

§301-11.636 Is the ITRA reimbursement considered to be income to the employee?

Yes. The ITRA reimbursement is considered taxable income in the year paid and is subject to tax withholding as any other income.

§301-11.637 Are income taxes to be withheld from the ITRA?

Yes, as determined by your internal tax withholding procedures established for your agency pursuant to IRS procedures.

§301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?

Yes, if the employee mutually agrees in writing to the lump sum payment and understands that he/she is responsible for any income taxes without further reimbursement. See the illustration in §301-11.627.

§301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?

The tax on the tax reimbursement should be calculated using the Year 2 formulas developed for the relocation income tax allowance. (See §302-11.8.)

§301-11.640 How do we handle any excess payment?

You must collect any excess payments, which includes issuing corrected W-2's or 1099's. (Amendment 2009-03)

APPENDIX C – CHECKLIST

Suspense to PO: **May 18, 2012**

Gaining Organization IN-PROCESSING CHECKLIST: DCP CLASS OF 2013

DCP SELECTEE PRINTED NAME: _____

This list should be completed by the gaining servicing CPAC in conjunction with the selectee, the new supervisor, and the organizational entity responsible for manual TDY orders and Government Travel Card.

___ Copy of a Notification of Personnel Action (SF50) showing reassignment to new operational assignment scanned and emailed Proponency@hqda.army.mil on _____ (insert date).

___ TDY travel orders for DCP issued on _____ (insert date).

___ Selectee has ACTIVATED Government Travel Card (GTC), and has been instructed to take it to DCP. Selectee has completed GTC training on proper use of the GTC.

___ Selectee has secured Common Access Card (CAC) and has been instructed to take it to DCP with an expiration date beyond 3 Aug 2013.

___ Selectee has submitted a copy of latest Civilian Employee Earnings and Leave Statement to CPAC.

___ Selectee has submitted a copy of latest completed Thrift Savings Plan (TSP) Election Form (TSP Form 1) to CPAC.

___ Performance Rating reviewed, documented and completed, if required.

___ Completed required counseling on _____ (insert date).

___ Name, address, phone and email address of DCP selectee's new supervisor provided below and this checklist emailed to Proponency@hqda.army.mil.

DCP SELECTEE: SIGNATURE & DATE: _____

SUPERVISORS NAME, SIGNATURE, DATE: _____

Supervisor's Telephone/email: _____

Enclosure 1

Appendix D
ADDITIONAL ADMINISTRATIVE INSTRUCTIONS

The following “modified extract” of the ACTEDS Catalog, Appendix C, “Long-Term Training Guide” is provided as a reference on DCP Travel management, SF182 preparation, leave management, continued service agreements, and other administrative information, but you should check the ACTEDS Catalog for update information as changes frequently occur at: http://www.cpol.army.mil/library/train/catalog/app_c.html

General Information

General Information: General guidance is provided; always check with the Civilian Personnel Advisory Center (CPAC), the Joint Travel Regulation (JTR), and other regulatory requirements for clarification on local procedures.

The Functional Chief Representative (FCR) for Career Program (CP) 11 is the Army manager of the Defense Comptrollership Program (DCP). DCP candidates should follow FCR guidance.

Funding

ACTEDS funding is used for DCP. HQDA, G-37/TRV centrally manages funding for DCP. HQDA, G-37/TRV will provide the line of accounting for all DCP expenses centrally funded by HQDA.

Government Travel Card

Students are required to use the Government Travel Card for DCP expenses. Refer to DODFMR, Volume 9, Chapter 3 for specific guidance on use of the Government Travel Card. DCP students are advised to arrange for their Government Travel Card limit to be increased to \$5000 to cover costs associated with DCP; this is done through the gaining command's Government Charge Card (GOVCC) Agency Program Coordinator. Travel Advances should be obtained by using the Government Travel Card.

Preparing Travel Orders

Defense Travel System (DTS) cannot be used at this time due to tax liability issues at Defense Finance and Accounting System (DFAS). **NOTE: Tax Liability** - students may incur a tax liability for travel expenses paid by the government, especially if the travel time exceeds one year (Reference JTR, Para C4455E). Students should consult the IRS or a tax accountant for further clarification.

Paper travel orders DD Form 1610 will be created and approved prior to the start of DCP. The FCR will approve the initial DD Form 1610 as the approving official and HQDA G3/7 will serve as Authorizing Official and provide the LOA. Travel orders and/or amendments must be prepared for each fiscal year. If Privately Owned Convenience is used verify

rates: The following new mileage rates go into effect on January 1, 2011: POA: \$0.51 (auto); Motorcycles: \$0.48; Airplanes: \$1.29.

Use the calculated travel, lodging and per diem expenses used when developing the Request for Central Resources. See Per Diem costs in Appendix B, paragraph 4. In the remarks add as appropriate authorized expenses which may be necessary. Itemized authorized expenses which include: connection and disconnection costs of utilities which include electricity, natural gas, water, sewage/garbage, and fuel Oil must be included on the travel order. Itemized authorized expenses DO NOT INCLUDE: cable or phone.

The TDY travel orders remarks section shall include the travel computation unit to which travel vouchers must be forwarded (faxed/mailed). "DFAS-Rome, ATTN: Travel, 325 Brooks Road, Rome, NY 13441 or fax to 317-275-0329 or 510-366-0329 (DSN: 699). Direct all questions pertaining to travel claims to DFAS-Rome at DRO-DATravel@dfas.mil."

Travel orders must identify the traveler as either a government travel card cardholder or non-cardholder. **All should be cardholders!**

REMEMBER: Receipts for all authorized expenses are required when filing your settlement voucher. Copies of signed long term leases should be submitted with the first voucher.

DoD 7000.14-R, Volume 9, Chapter 5 "Temporary Duty Travel (TDY) – Non-Defense Travel System (DTS)" is the controlling reference.

http://comptroller.defense.gov/fmr/09/09_05.pdf

THE FOLLOWING WILL BE BLOCK 16, DD FORM 1610 REMARKS:

"The Travel and Transportation Reform Act (TTRA) of 1998 stipulates that the GTCC must be used by all U.S. GOV'T personnel (civilian and military) to pay for costs incident to official business travel unless specifically exempted by authority of the Administrator of General Services or the head of the agency." (DODFMR, Vol. 9, paragraph 030301.B.1,

<http://www.dtic.mil/comptroller/fmr/>); Traveler is a GTCC IBA holder and is not exempt from the TTRA mandatory use provision. (DODFMR, Vol. 9, paragraph 030301.B.3, <http://www.dtic.mil/comptroller/fmr/>); GTCC holder should obtain necessary cash (and the amount), as authorized, through ATMs rather than obtaining cash advances from a DOD disbursing officer (DODFMR, Vol. 9, paragraph 030301.B.4, <http://www.dtic.mil/comptroller/fmr/>); Per diem not authorized within commuting distance of PDS or current residence. ACTEDS funds will NOT be used for rental cars or overweight/oversize baggage fees. Checked baggage fees authorized NTE 2 bags. Report to TDY site no more than 5 days prior to the start of training; excess travel time will be charged as leave. Use of public transportation to/from airport to lodging or training site is authorized. Use of public transportation in/around training site is NOT authorized. GSA contract city-pair airfare should be used for official travel unless one of the 5 exceptions in JTR APP P,

Part 1, par. A6 applies; Submit voucher for reimbursement with receipts for itemized expenses within 5 work days upon return to PDS. Must submit partial payment claims every thirty days (by 5th working day of end of month) due to training over 45 days. Mail settlement vouchers (DD Form 1351-2) to DFAS-Rome, ATTN: Travel, 325 Brooks Road, Rome, NY 13441 or fax to 317-275-0329 or 510-366-0329 (DSN 699). Direct all questions pertaining to travel claims to DFAS-Rome at DRO-DATravel@dfas.mil. "

Travel Voucher Submission

The Class Liaison will be the Approving Officer appointed on orders at Syracuse University for each class and will review and approve all DCP student travel vouchers by signing and dating the **DD Form 1351-2**, "Travel Voucher and Sub-voucher," and forwarding approved vouchers to the appropriate travel computation office. If a voucher is disapproved, then annotate the reason and return to the traveler for correction or clarification as necessary. Ensure the claim is forwarded to the appropriate travel computation office within 2 working days following the traveler's submission. NOTE: the CP11 Functional Chief Representative will be the Approving Official for the Senior Civilian Class Liaison travel documents and vouchers.

The Class Liaison Approving Official may approve travel claims when there is a change from the written travel order involving entitlements, itinerary, or reimbursable expense when first coordinated with FCR and HQDA G-3/7 as authorized using ACTEDS funding. (NOTE: The act of signing and dating the traveler's DD Form 1351-2 in block 21A, with remarks in block 29, negates the need for amendments.)

Each DCP student is responsible for:

DCP students TDY extends beyond 30 days and will file travel claims within 5 working days after the end of every 30 calendar day period

Prepare the DD Form 1351-2 to include identifying the duration of the TDY in block 17. Attach all supporting documentation, including the original or legible copies of orders and receipts, for all lodging expenses, as well as claimed reimbursable expense of \$75 or more. If information is not on file or requires updating with the travel computation office, identify electronic funds transfer (EFT) information using an **SF1199A Direct Deposit Sign-Up Form**, including account and financial institution routing transit number and account type. If selecting split disbursement, ensure that government travel card information is on record and indicate the dollar amount to be sent to the government travel card account. Sign, date, and include home or unit address and unit telephone number on travel claim. Forward the original DD Form 1351-2 and supporting documents to the AO. Keep complete files for your records for 6 years and 3 months after the end of the TDY.

Suspected False Claims

Suspected False Claims. Travelers are liable under the False Claims Act (**18 U.S.C. sections 287** and **1001**, and **31 U.S.C. 3729**) should they submit false, fictitious, or fraudulent claims. When a suspected fraudulent claim is presented for payment, certifying officers or

disbursing officers shall follow the policies and procedures outlined in Volume 5, section 2504 of this Regulation.

DCP Directed Field Trips

Full per diem may be authorized for school directed field trips while attending DCP at Syracuse University when away from the University for more than one day.

- Dual lodging is authorized per JTR, Ch4, Part L, par C4555F.
- While on dual lodging, CLAIMS for M&IE on the original DCP authorization must be changed to ZERO dollars for the days TDY due to field trips and provided meals. (You cannot get M&IE from both locations.)

Per Diem During Leave Status

Per Diem while on leave for DCP students:

- Per diem is NOT authorized while in a leave status per JTR, Ch4, Part L, par C4555G.
- Per diem is authorized if on leave for only part of a day, per JTR, Ch4, Part L, par C4563C.
- Per diem is authorized for non-workdays (federal gov't holidays, weekends, or other scheduled non-workdays) EXCEPT when the student returns to the PDS or place of abode, per JTR Ch4, Part L, par C4563C.
- Adjust the per diem entitlements to zero for the days students are in a leave status.

Time Off and Leave

Supervisors from the GAINING command will be the approval authority for any requests for leave. DCP candidates enrolled as a full-time students will be counted as being in training 8 hrs/day, 40 hours/week, except on weekdays when the school is closed. Students must provide their GAINING command supervisor with a school schedule that identifies recess periods and other dates when school is closed. When the school is closed on a regular workday, students must either :

- Request annual leave **OR**
- Request permission to return to duty (RTD). RTD is at the supervisor's discretion; DA funds may NOT be used for any RTD travel expense. **OR**
- If appropriate, request supervisor's approval to use time for training related study or research. A written outline of the research or study requirements must be provided to the supervisor. The supervisor determines if the requested time is appropriate.

A plan for expending "use or lose" annual leave, should be made prior to the end of the leave year. Use of annual leave must never interfere with academic performance.

Overtime/compensatory time are not appropriate for employees in DCP.

If the time spent in training impacts a service obligation, it is essential that accurate records be maintained regarding the time spent in training versus annual leave, sick leave, return to duty, holiday leave, etc. Regardless of the organization's timekeeping system, students, supervisors, and timekeepers should maintain this information. Immediately after completion of DCP, it is the student's responsibility to have the timekeeper generate a memorandum for record that accurately summarizes any leave or return to duty during the DCP. A copy of this memo should be furnished to the CPAC. Failure to do so may result in greater service obligations due to improper documentation of annual leave, sick leave, holiday leave, or return to duty days which are counted as training days. Every day of training equates to three days of service obligation.

Career Referral/Promotion / RIF (Reduction in Force) Students will still be considered for other job opportunities (promotions, laterals, etc.) while at DCP, if lateral it must be approved by CP11 FCR. Students are responsible for maintaining and updating career referral records through the career program central referral office. Completion of DCP assignment is NEVER a guarantee of promotion. Participation in DCP does not protect students against RIF action; RIF protection is the same as the student's job of record.

TAPES Performance Plans Required for DCP **Students under General Schedule System Positions:** Supervisors will give DCP selectees a SPECIAL or ANNUAL appraisal before they report to DCP.

Long-term college or university training: Performance plan should be based on the course curriculum.

SF 182 The SF 182s in RASS must be processed prior to starting DCP and prior to processing DD Form 1610. Most items on the SF-182 are completed the same way as for other training requests. See following enclosure to Annex D for detailed instructions.

Form 10 Form 10 Example enclosed to Annex D for detailed instructions

SF182 Authorization, Agreement, and Certification of Training INSTRUCTIONS FOR STUDENT

NOTE: Please complete 2 separate SF182 for each Master's Degree Program.
- Master of Business Administration (MBA)
- Executive Master of Public Administration (EMPA)

Step 1 – Click on “Personnel Data Sheet” and complete – this will be Section A of the SF182

Step 2 – Click on “Training Request” – this will display a windows based form with pull down menus options or fill in the blank (type).

Program Type – Select - “University Training”

Approved ADT Program? – Select - “YES”

TDY approved by your FCR? – Select “Per Diem and Travel funded by FCR”

Vendor Information:

Name of Training Vendor: type - **Syracuse University**

Street Address: type - **721 University Avenue**

City: type -**Syracuse**

State: Select - **New York**

Zip: type - **13244**

Vendor Telephone: type - **(315) 443-2898**

Vendor Email: type - **itkellis@syr.edu**

Training Course Data:

Is training at different location? Select - “NO”

Course Title: type – **DCP – Master of Business Administration or Executive Master of Public**

Administration

Course Number Code: type – **MBA is MA52M or EMPA is EX03M (COMPLETE SEPARATE SF182 for each!)**

Training Start Date: type - **20110529**

Training End Date: type - **20130802**

Training Duty Hours: type - **2240**

Training Non-Duty Hours: type - **0**

Training Purpose Type: Select – “**Improve/Maintain Present Performance**” (#3)

Training Type Code: Select - “**Training Program Area**” (#1)

Training Sub Type Code: Select - “**Budget/Finance Business Administration**” (#13)

Training Delivery Type Code: Select – “**Traditional Classroom (no technology)**” (#1)

Training Designation Type Code: Select – “**Graduate credit**” (#2)

Training Credit: Select – “**1.5**” (#1)

Training Credit Type Code: Select – “**Semester Hours**” (#1)

Training Accreditation Indicator: Select – “**YES**”

Training Source Type Code: Select – “**Non-Government**” (#3)

Training Objective: Type – **Obtain Masters level civilian education in Business**

Administration and Public Administration

Direct Costs and Appropriation/Fund Chargeable: TO BE DETERMINED – EXAMPLE ONLY

Tuition and Fees: TYPE \$23,554 tuition (MBA); \$15,696 (EMPA) tuition and \$3,500 Special Education Services Fees for a total of \$19,196 use on appropriate SF182

Books and Material Costs: TYPE \$0 (will be paid centrally)

Total: TYPE \$23,554 and \$19,196 respectively on appropriate SF182

Supervisor information

Supervisor Name – Type/Enter complete name of supervisor who has AKO account

Supervisor Title – Type/Enter complete title of supervisor who has AKO account

Supervisors AKO ID – ENTER ONLY PORTION OF SUPERVISOR'S AKO EMAIL ADDRESS LISTED BEFORE THE “@”. DO NOT ADD THE “US.ARMY.MIL”

Supervisors Phone: enter work location commercial telephone including area code

EXAMPLE OF SF182 INPUT IN RASS
FOR MASTER OF BUSINESS ADMINISTRATION AND
MASTER OF PUBLIC ADMINISTRATION
SEE SEPARATE EXAMPLES

Section II Cost of Training (estimation) EXAMPLE - Form 10 – Request for Central Resources

Elements of Expense	FY ²⁰¹¹ Costs	FY ²⁰¹² Costs	Total Costs
Tuition (actual To Be Determined)	\$42,750	0	\$42,750
Travel (actual TBD)	\$2,000	\$2,000	\$4,000
Per Diem (TDY Only)	\$19,584	\$47,430	\$67,014
PCS Cost (See JTR) (actual TBD)	\$5,000	0	\$5,000
Books	\$2,700	0	\$2,700
Salary (GS12 – WASH ,DC) Unit cost	\$17,210	\$44,445	\$61,655
Additional FICA&Medicare (7.65%) Unit cost	\$1,431	\$3,696	\$5,127
*ITRA (tax reimbursement) Unit Cost	\$10,060	\$25,981	\$38,041
Benefits (FERS – 31%) Unit cost	\$5,335	\$13,777	\$19,112
FY Total	\$106,070	\$137,328	\$243,398

NOTE: Student remains on the gaining organizational roles for salary and benefits.

Complete this form if you cannot adjust the automated form. Adjustments should include actual projected Travel costs, PCS costs, Salary and benefits if different than above. Attached to the completed and signed automated form.