

Frequently Asked Questions related to SB 255

1) Question: What if the expenditure and the education/training cross fiscal years? (For instance, we paid a registration fee in August 2018 for a course that starts in October 2019.)

Answer: Report the expenditure in the fiscal year in which it was paid.

2) Question: Does continuing education related to a professional license or certification (for instance, CLEs) count as “a series of related courses”?

Answer: Only if they are part of a sequence that builds on or requires a previous training. Separate, stand-alone courses or trainings, even if they are for the sake of maintaining the same license or certification, are not reported under this provision (unless one of them has a cost of over \$5,000 per person).

3) Question: Can you elaborate on the meaning of “related courses or trainings”? For instance, do separate courses with a common theme (e.g., general or specific topics in financial aid or processes related to operating a distillery or multiple trainings held by a regional accreditation body) count as being related?

Answer: Courses or trainings count as related if they are part of a series, or if one is a pre-requisite for another.

4) Question: Do expenses related to on-the-job training count for the reporting requirement?

Answer: No.

5) Question: We made expenditures on the education/training of an employee who is no longer employed with the agency. Are we required to include that expenditure in our report?

Answer: Yes.

6) Question: In that instance, are we required to note that the individual is no longer with the agency?

Answer: No. The disposition of the employee is not required information, but it could be included in column I.

7) Question: Does the reporting requirement cover expenditures from non-General Revenue/General Revenue Dedicated funds?

Answer: Yes, the reporting requirement applies to public funds, regardless of their source, method of finance, or whether they are held outside the treasury.

8) Question: Does it cover expenditures made from sources of revenue other than appropriations (for instance, an IHE’s endowment proceeds, auxiliary funds, or tuition and fees)?

Answer: Yes, the reporting requirement applies to public funds, regardless of their source or method of finance.

9) Question: Do we have to detail expenditures by source or method of finance?

Answer: No.

10) Question: Does the requirement extend to membership dues for a professional organization?

Answer: No.