

351—4.19(68A) Schedule G - Breakdown of Monetary Expenditures by Consultants.

4.19(1) *Reporting consultant expenditures.* A committee that enters into a contract with a consultant for future or continuing performance shall be required to report expenditures made to the consultant and the nature of the performance of the consultant that is expected to be received by the committee. A committee is required to report in Part 1 of Schedule G any contracts with consultants that it has negotiated, the complete name and address of the consultant, the period of time during which the contract is in effect, and estimates of performance to be derived from the contract. Expenditures made to the consultant during a reporting period shall be reported with all other expenditures on Schedule B, and debts incurred with the consultant during the reporting period shall be reported with all other debts on Schedule D. Additionally, a detailed breakdown of the expenditures made by the consultant in furtherance of the contract with the committee shall be reported by the committee in Part 2 of Schedule G and shall include the date, purpose, and amount of the expenditure. The description of the purpose of the expenditure shall be consistent with the provisions of subrule 4.15(3).

4.19(2) *Definitions.* For purposes of this rule:

“*Contract*” means an oral or written agreement between two parties for the supply or delivery of specific services in the course of the campaign.

“*Estimate of performance*” means a clear description of the services the committee reasonably expects to receive or the benefit the committee reasonably expects to derive during the period of the contract.

“*Nature of performance*” means a clear description of the specific services received or benefit derived as the result of a contract with a consultant.

“*Performance*” means the execution or fulfillment of the contractual agreement.

This rule is intended to implement Iowa Code sections 68A.102(9) and 68A.402A.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]