

**11—48.2(8A) Prepayment of expenses.** The following expenses may be prepaid without prior written approval from the department:

1. Contracts for software purchases, software maintenance, or other maintenance contracts which have been negotiated with a clause requiring prepayment.
2. Subscriptions for magazines and periodicals.
3. Publications.
4. Rental of building space, post office boxes, parking spaces, and booths (only the portion that must be prepaid to reserve a space). Documentation must be attached to the claim.
5. Yearly memberships approved by the executive council.
6. Maintenance contracts that have been negotiated with a clause requiring prepayment.
7. If there is documentation attached to the claim which indicates the registration must be paid prior to the function, or there is documentation attached which indicates there is a savings of at least current general fund earning rate of the state treasurer if the registration is paid in advance.

This rule is intended to implement Iowa Code Supplement section 8A.514.