**Section 560.315 Allocating Expenditures**

a) For reporting purposes, the registrant may allocate the expenditure by prorating the total cost of the transaction among the number of beneficiaries (officials and non-officials). Example: A lobbyist buys dinner for a group of 5 persons, an official, the official's spouse, and three non-officials who are not immediate family members of an official. The total cost of the expenditure is divided by 5 to compute the portion allocable to each beneficiary. The lobbyist must report the portions allocable to the official and the official's spouse.

b) Alternatively, when the transaction includes more than one beneficiary (officials and non-officials), the registrant may report the exact amount expended on behalf of an official or member of an official's immediate family.

c) To be included in the allocation calculation, the lobbyist must be present and participating at the event at which the expenditure occurred. If lobbyists for more than one lobbying entity divide the bill for a single transaction, each lobbyist must report an expenditure for each official in attendance.

(Source: Amended at 35 Ill. Reg. 12761, effective July 18, 2011)