

### Business purpose

- All university expenses must be considered reasonable in terms of **price, purpose** and **necessity** and must be in the best interest of the university.
- Therefore, each university business expense transaction must be supported by a **written business purpose**, regardless of the item, type of service, amount or form of payment.
- **All authorized approvers** (Individuals, Supervisors, SBOs, etc.) are **responsible** for ensuring that charges made on university accounts, including sponsored projects and gift accounts, **include all necessary documentation** to support the expenditure.
- Expenditure requests with **missing** or **incomplete documentation** should **not** be approved and **should be returned** to the requester for additional information.

## Business purpose requirements

### Who? What? Where? When? and Why?

- **Who** – The name(s) of individual(s) who incurred the expense or attended.
- **What** – What the expense entailed (business lunch, equipment, professional services, conference, reception, etc.).
- **Where** – The location, including city and state and state (and country if international).
- **When** – The date (or date range) the expense occurred.
- **Why** – Activity or agenda, topic discussed, justification , relevance to the fund.