## Guidelines: How to Build a Business Purpose

| WHO | This information is **not** needed; it is included already in the expense report. Only include a name if you made the purchase for someone else:  
- **Example:** Mary Smith booked travel for her supervisor John Jones. Mary would include John Jones in the business purpose. |
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| WHAT: What was purchased? | Examples below:  
- Lodging  
- Airfare  
- Taxi  
- Annual Dues  
- License Fees  
- Food/Beverage |
| WHERE: Where did the purchase occur? (if applicable) | o Location (include City, State) |
| WHY:  
- What was the reason for the expense?  
- How does this purchase benefit Yale? | Examples below:  
- Annual Merit Conference to recruit students for departmental research program  
- Business Meal for department staff and students to discuss implementation of new academic evaluations  
- Food purchased to be used as lab supplies to support experimental study findings  
- Annual Dues for tax reporting magazine to keep department abreast of current tax regulations  

**Note:** If this purchase is charged against a sponsored award, be specific as to how this purchase benefits the award. Refer to award scope for further information. |
| WHEN: When did the purchase occur? | o Date of event (Month and year) |