

# Business Purpose Substantiation

## What is business purpose substantiation?

This is the business purpose for the purchase you have made. It should include purchase detail on **Who, What, Where, When, Why, and How Much.**

## Why do I need to provide this?

Those purchases without full business purpose substantiation may be taxable income to the employee per the Internal Revenue Code.

## When do I need to provide business purpose substantiation?

Substantiation is required for all expenditures including purchase card transactions, expense report forms, travel advance forms, petty cash vouchers, and check requests.

## Business Purpose Examples

### Travel

- **Airfare** - Flight to Jesuit Advancement Association Annual Meeting in Washington D.C. 08/10/06 - 08/15/06 for Joe Employee.
- **Airfare** - Recruiting trip to visit the following potential students: Erica Angel Los Angeles, CA; Pippy Longstocking Redlands, CA; and Sunny Beaches San Diego, CA.
- **Mileage** - Trip to specialty office supply store for last minute art supplies. *Please provide one of the following:*
  1. MapQuest directions: Start and end location address (2130 Fulton Street to 1551 California Street); **or**
  2. Odometer reading start (70,100) and finish (70,110).

### Entertainment (Meals)

- **Meals (under 10 people)**- Joint Librarians of Color executive committee lunch in SF to discuss increased membership ideas. Present: Your Name, Sally Exek (chair), Penny Pincher (treasurer), and Lotza Folks (membership chair).
- **Meals** - Dinner with Mr. Big Bucks, potential donor to discuss campaign priorities.
- **Meals** - Lunch with Jane Colleague, VP School of Choice, to discuss trends in school enrollment and retention.
- **Meals (Over 10 people)** - Catering for Biology Majors welcome reception on September 12th for 35 students and faculty members.

### Conference

- **Registration** - American Library Association conference in Tallahassee, FL. Registration for Dilly Gent (10/15/06-10/18/06).
- **Registration**- Mr. Number Cruncher's attendance at the Western Association of College and University Business Officers Fall Accounting Workshop held Nov 13 &14 in San Francisco.

### General transactions

- **Cell Phone** - Cell phone service for Chatty Kathy 8/26/06-9/25/06.
- **Purchase of books** - 10 Books for Gleeson Library collection: please see receipt for titles.
- **Office supplies** - misc. supplies for general office consumption (see receipt for itemized list)
- **Shipping** - transcript shipped to Unwardlv Mobile USF '04.