

WHO WHAT WHEN WHERE WHY and HOW Definitions and Examples

The **Who What When Where Why and How** details are **required for all business purchases** - travel, group meals, and goods & services. Please use the following guide and examples when explaining the business purpose of your expense(s):

WHO: Who was in attendance (first and last name, titles, affiliation/company), and/or who is this purchase/travel for (if necessary, please attach separate list of names)

WHAT: What is the nature of the (these) business expense(s)

WHEN: When did the business expense(s) take place (Date and Time)

WHERE: Where did the business expense(s) take place (Name of Vendor, Location)

WHY: Please explain, in detail, the business purpose of the expense(s)

***HOW:** When answering the “How” please consider the situation i.e., if it’s **travel** – how did you get there? This would be your itinerary on your travel reimbursement form. Did you fly, drive (personal mileage or Fleet), take the train? If it’s a **group meal or goods & service** – how did you make the purchase? **With a purchasing card?** Then you will need to complete either a group meal form or purchasing card support form. **How will you be using your purchase?**

Please **do not use abbreviations or acronyms when providing the above details – when acronyms are used, please spell out what it represents – see examples below.*

EXAMPLES

TRAVEL submitted on a [Travel Reimbursement Checklist - CONUS](#) (domestic travel) or [Travel Reimbursement Checklist - OCONUS](#) (foreign travel):

This report is to reconcile travel expenses for Tom Smith, Journalism faculty member, who traveled to ABC University in Cleveland, OH, to attend the International Association for Communications in Sport (IACS) conference October 4 – 8, 2022, for professional development.

GROUP MEAL submitted on a [Group Meal and Meeting Support Form](#):

Jane Doe, AD/PR faculty member, had a lunch meeting with Average Joe, CEO, XYZ Advertising Firm, and Richard Roe, Account Manager, XYZ Advertising Firm, at The Greasy Spoon, State College, PA, on September 29, 2022, to discuss student internship placements for spring semester 2023.

GOODS & SERVICES submitted on a [Purchasing Card Support Form](#) :

Example #1: *Sally Smith, Telecommunications faculty member, used her pcard to purchase a book titled “Telecommunications A Beginner’s Guide” from Amazon.com for use in her COMM 170 Sports Industry class during fall 2022 semester.*

Example #2: *Bob Citizen, Media Studies faculty member, used his pcard to purchase a study from Amazon Mechanical Turk, an online platform used to recruit participants, for a research study of 500 participants for his research project “Why do we love the 80’s?” IRB#8675309. The research study will be conducted from September 15 to December 15, 2022.*