Expenses for hospitality are subject to the same requirements as all expenses, plus additional requirements specific to hospitality – see policy for details. All attendees must be recorded individually, regardless of the dollar amount of the expense. A list or roster should be included as support when non-program related expenses involve large groups, such as “UMD Women’s Basketball Team – 30 team members” or “Visiting Med School Professors from UW-Madison”. If it is not apparent, provide details explaining the relationship of the attending individuals with the University of Minnesota.

**WHERE**
Where an expense took place should always be documented. Here it is included on the receipt, but if it is not it should be entered in the expense line details.

**WHAT**
The actual expenses being reimbursed must be clearly indicated in the justification. A detailed receipt is required, not just a credit card slip. When additional explanation is necessary, record the details of the expense under the Detail tab of the expense line or in the comments section.

**WHEN**
The actual date of the expense should be entered with each expense line when completing the transaction.

**WHO**
In addition to the person being reimbursed for hospitality expenses, all attendees must be documented, including University employees.

**WHY**
The reason and purpose for the expense must be entered in the comments unless documented elsewhere.