UNIVERSITY OF MINNESOTA

Writing Justifications Guide

Components of a Good Justification

A reasonable justification requires a who, what, where, when, and why/how (5W's)

- **Who:** Who is involved in the transaction? (Travelers, Stakeholders)
    - **Travel:** Who is traveling? Who (if anyone) traveled with you? Who (if anyone) did you share expenses with?
    - **Supply/Equipment:** Who made the purchase? Who is the purchase for? Who will use the purchase?
    - **Hospitality/Entertainment:** Who all were in attendance, and what are each of their relationships with the University?
- **What:** What exactly is being paid for?
    - **Travel:** What was the travel for? (Conference, business meeting, etc.)
    - **Supply/Equipment:** What was purchased?
    - **Hospitality/Entertainment:** What was purchased?
- **When:** For travel, when will the travel take place? For supplies/equipment, when will the items be used? For services, when will/were the services be provided?
    - **Travel:** When will the travel occur? When will the event occur? When were the purchases made?
    - **Supply/Equipment:** When was the purchase? When will the supplies or equipment be used?
    - **Hospitality/Entertainment:** When was the purchase made?
- **Where:** For travel, where is the destination? For supplies/equipment, where will the items be stored or used? For services, where will the services be provided?
    - **Travel:** Where is the destination? Where is the event taking place? Is the travel going to or from anywhere not Minneapolis?
    - **Supply/Equipment:** Where will the supplies or equipment be used? Where will it be stored?
    - **Hospitality/Entertainment:** Where was the purchase?
- **How/Why:** How does the purchase benefit the university? Why is the purchase necessary?
    - **Travel:** Why is this travel useful? How does it support the University of Minnesota's mission or goals?
    - **Supply/Equipment:** Why are these supplies or equipment necessary? How will it be used?
    - **Hospitality/Entertainment:** Why was this purchase necessary? How does it support the University of Minnesota's mission or goals?

Special Components

- **Charges to Sponsored Accounts:** Sponsored charge justifications must include the project name, principal investigator (PI), and whether you have paid effort on the grant.
- **Events:** Events must include the number and type of attendees and a breakdown of the cost per person if there is food served at the event.
- **Subject Payments:** Include the sentence "Documentation will be kept in the department available for audit."
- **Oddities:** Anything out of the norm should be included in the justification. Clarifications and extra details pertinent to the payment should be included.

Examples of Good Justifications

The following examples demonstrate how to write effective justifications. Each one includes a breakdown of the key components followed by the full, combined justification. The breakdown is designed to help understand how each element contributes to a clear justification. We strongly recommend that you do **not** format justifications as a bulleted list—this is simply for guidance.

Travel Justification Example

5W Breakdown:

- **Who:** Psychology accountant, Goldy Gopher
- **What:** American Accounting Association (AAA) conference
- **Where:** Washington, DC
- **When:** 8/2/25 to 8/9/25
- **Why/How:** At this conference, Goldy attended various symposia to attain training on how to utilize technology and new software in accounting, which he will bring back and use to enhance the Psychology Department's efficiency.

Submittable Justification Example

Psychology accountant, Goldy Gopher, traveled to Washington DC from 8/2/25 to 8/9/25 to attend the American Accounting Association (AAA) conference which was held from 8/3/25-8/8/25. At this conference, Goldy attended various symposia to attain training on how to utilize technology and new software in accounting, which he will bring back and use to enhance the Psychology Department's efficiency.

Supply/Equipment Justification Example

5W Breakdown:

- **Who:** Psychology accountant, Goldy Gopher

- **What:** new printer
- **Where:** 2nd floor copy room (N999
- **When:** On 3/1/25
- **Why/How:** The printer will be used by Psychology staff, faculty and students to facilitate day to day educational and administrative needs.

Submittable Justification Example

On 3/1/25 Psychology accountant, Goldy Gopher, purchased a new printer to be utilized in the 2nd floor copy room (N999). The printer will be used by Psychology staff, faculty and students to facilitate day to day educational and administrative needs.

Hospitality/Entertainment Justification Example

5W Breakdown:

- **Who:** The Psychology Department with approximately 75 attendees expected, including undergraduate and graduate students, faculty, staff, and two invited speakers.
- **What:** Research Symposium
- **Where:** Elliott Hall
- **When:** Friday, October 18, 2025, from 1:00 PM to 5:00 PM
- **Why/How:** The event will feature research presentations and keynote talks, fostering academic engagement and professional development across all levels. Light refreshments will be served to encourage attendance, support longer participation, and create a welcoming environment for networking and collaboration. This event showcases the department's commitment to research and student success while strengthening the university's academic reputation. The estimated food cost is $15 per person, totaling approximately $1,125.

Submittable Justification Example

The Psychology Department is hosting a Research Symposium on Friday, October 18, 2025, from 1:00 PM to 5:00 PM in Elliott Hall, with approximately 75 attendees expected, including undergraduate and graduate students, faculty, staff, and two invited speakers. The event will feature research presentations and keynote talks, fostering academic engagement and professional development across all levels. Light refreshments will be served to encourage attendance, support longer participation, and create a welcoming environment for networking and collaboration. This event showcases the department's commitment to research and student success while strengthening the university's academic reputation. The estimated food cost is $15 per person, totaling approximately $1,125.