



Expenditure Responsibility

- » **Expenditure responsibility** means that the foundation exerts all reasonable efforts and establishes adequate procedures:
 1. To see that the grant is spent only for the purpose for which it is made
 2. To obtain full and complete reports from the grantee organization on how the funds are spent
 3. To make full and detailed reports on the expenditures per [IRS website](#).
 4. If doing “**expenditure responsibility**” per IRS guidance because grantee is not an IRS public charity, detailed information on grant expenditures needs to be collected.