**EXHIBIT B: EXPENDITURE RESPONSIBILITY CHECKLIST**

**ONLY complete for grants identified as potential expenditure responsibility grants on page 1 or Exhibit A**

1. Has a pre-grant inquiry been made to provide "reasonable" assurance that the grantee will use the grant for the proper purpose been completed? ☐ YES ☐ NO

Evidence of pre-grant inquiry (due diligence to insure that grant will be used for charitable purposes):

* 1. Use of standard grant agreement will cover most of the requirements.
	2. For prior grantees, compliance with prior grant terms and expenditure responsibility is sufficient. I confirm that the grantee is current on all expenditure responsibility reporting for prior grants. ☐ N/A ☐ YES ☐ NO
	3. For new organizations, or new grantees, extra steps may be required to ensure that the organization can fulfill the grant agreement. Complete Exhibit C Pre-Grant Inquiry Supplement. ☐ N/A ☐ YES ☐ NO
1. The “EXR” code in “Internal” field of the database will be used to ensure this grant will be included in the Expenditure Responsibility Log? ☐ YES ☐ NO
2. Expenditure Responsibility Report request for specified periods has been included in the grant agreement: ☐ YES ☐ NO

**The remainder of this Exhibit is to be completed for all expenditure responsibility grants from payment until final report has been received.**

1. **GRANTS TO NON-OPERATING PRIVATE FOUNDATIONS**

Documentation and confirmation that funds were spent within the requisite 12 months of grant payment and that evidence of the amount being paid out of corpus is obtained and included in grant file.

 ☐ YES ☐ NO

1. **ALL EXPENDITURE RESPONSIBILITY GRANTS**
2. Monitoring requires:
* Inclusion in grant file of written reports as required by the grant agreement (at least annually)
* Evidence of follow-up if reports are not received timely.
* If there is evidence of a diversion of funds, investigation made and documented

	1. Do written reports from grantees include each of the following (if applicable)?
* Report is for the grantee's fiscal year (or shorter required reporting period)
* Timely report from the grantee with respect to the close of the grantee's fiscal year
* Report includes progress made in achieving grant results
* The report addresses compliance with each of the terms of the grant
Are all of the above criteria met? If no, circle those not met and perform follow-up until all elements are met.

 ☐ YES ☐NO
1. Is the grant complete? ☐ YES ☐NO
2. If yes, is a final report in the file? ☐ YES ☐NO
3. If yes, does the final report also include the following?
4. All expenditures made from such funds (including salaries, travel, and supplies)
5. Progress towards achieving the goals of the grant
6. If the grant was for capital expenditures by a private foundation grantee, have reports also been obtained for the two years after the completion of the grant also indicating that neither the principal nor the income from the grant funds nor the equipment purchased with the grant funds has been used for any purpose which would result in a taxable expenditure pursuant to IRC section 4945(d) (and is the Foundation reasonably satisfied that this is the case)?

 ☐ YES ☐ NO