## **EXPENDITURE RESPONSIBILITY**

**RULES FOR PRIVATE FOUNDATIONS** 

## Certificate of Completion

By signing this Certificate of Completion, I certify that I have completed the online modules marked below (check all that apply):

	Module 1: When is ER Required
	Module 2: How is ER Exercised
	Module 3: How to Handle Complicating Issues in ER Grants
Signature:	
Printed Name:	
Title:	

