It is in the best interests of the foundation to train the officers and employees of the foundation to develop expertise in the fields in which the foundation is interested. Special training is a valid and justified foundation expense. Rather than issuing a grant from the foundation to an officer it is recommended that an employee training fund be created for the same purpose - (such special funds will be explained later in terms of accounting practices).

It should now be obvious that charity as a foundation activity is a much broader term than most people realize. Grant programs and charitable programs do not necessarily mean the unlimited giving away of funds.

Specific objectives and activities may be most efficiently accomplished through careful use of "charity". Haphazard or general giving often results in inefficient use of available funds. Because most foundations have limited budgets and small endowments, greater thought and care concerning the use of these funds must be made. One of the best sources for new ideas in grant programs or charitable