**Section 1400.210 Allowable Expenditures**

Expenditures of Authority grant funds are allowable if they meet the following criteria and are not specified in Section 1400.220 as a non-allowable expenditure:

a) Are necessary and reasonable for proper and efficient administration of the program and are not a general expense required to carry out the overall responsibilities of the agency;

b) Are not allocable to or included as a cost of any other State or federally financed program in either the current or a prior period;

c) Are net of all applicable credits;

d) Are specifically identified with the provisions of a direct service or program activity;

e) Are actual expenditures of funds in support of program activities, documented by check number and/or internal ledger transfer of funds.