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4.2 Cost is allocable to a particular Federal award (§[200.405](#)) when –

Is incurred specifically for the Federal award;

Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subdistri