



Cognizant Federal Agency

OMB's guidance for determining the cognizant agency is in [2 CFR Part 200, Appendix V, Section F.1](#). For local government-wide central service cost allocation plans, the cognizant agency is the federal agency with the largest dollar value of total federal awards with the local government (city or county). For state and local government departmental or agency indirect cost rates, the cognizant agency is the federal agency with the largest dollar value of direct federal awards with the state or local government department or agency.

