

2 C.F.R. § 1108.85

Cognizant agency for indirect costs.

Cognizant agency for indirect costs means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans and indirect cost proposals on behalf of all Federal agencies. The cognizant agency for indirect costs for a particular entity may be different than the cognizant agency for audit. The cognizant agency for indirect costs:

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)