



## Office of Management and Budget

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## Grants Management, Grants Circular Attachments

### Where are the Attachments to A-102?

#### Where is the Grants Management Common Rule?

On March 12, 1987, the President directed the Federal grantmaking agencies to issue a grants management common rule to adopt governmentwide terms and conditions for grants to States and local governments. In 1988, OMB revised Circular A-102 to include guidance to Federal agencies on matters not covered by the grants management common rule. *The attachments to Circular A-102 were replaced by the grants management common rule.*

OMB maintains a chart which includes the locations of [Federal agency codifications of the grants management common rule](#). It is important for a grantee to review the regulations of their Federal awarding agency. Therefore, the generic text of the common rule is not provided on this site. Please refer to the chart above to locate the codified common rule for a particular Federal agency.

If you as an applicant or grantee are asked to comply with attachments to Circular A-102, please consult with the grantmaking agency regarding the requirements and inform them that their documentation needs to be updated.

### Where are the Attachments to A-110?

Prior to 1993, Circular A-110 contained attachments for each of the administrative requirements it covered. In 1993, Circular A-110 was revised to locate all the administrative requirements into the text of the main document. *There are no longer any attachments to Circular A-110.* Please return to the Grants Management Home Page to download the text of Circular A-110.

If you as an applicant or grantee are asked to comply with attachments to Circular A-110, please consult with the grantmaking agency regarding the requirements and inform them that their documentation needs to be updated.

### How are cognizant agencies determined for indirect costs?

#### Where is the updated OMB list?

To simplify relations between Federal grantees and awarding agencies, OMB established the cognizant agency concept, under which a single agency represents all others in dealing with grantees in common areas. In this case, the cognizant agency reviews and approves grantees' indirect cost rates. Approved rates must be accepted by other agencies, unless specific program regulations restrict the recovery of indirect costs.

OMB published a list of cognizant agency assignments for some State agencies, cities and counties on January 6, 1986 (51 FR 552). The cognizant agency for governmental units not on that list is the one that provides the most grant funds to the entity. The Department of Health and Human Services (HHS) is the cognizant agency for all States and most cities.

The cognizant agency for non-profit organizations is determined by calculating which Federal agency provides the most grant funding. The Department of the Interior is the cognizant agency for all Indian tribal governments. For hospitals, HHS serves as the main cognizant agency.

### Which Circular do I Follow?

Although there are six grant circulars, you are only covered by three of them, depending on type of entity:

#### States, local governments, and Indian Tribes follow:

- [A-87](#) for cost principles, [Relocated to 2 CFR, Part 225](#) (18 pages, 362 kb)
- [A-102](#) for administrative requirements, and
- [A-133](#) for audit requirements

#### Educational Institutions (even if part of a State or local government) follow:

- [A-21](#) for cost principles, [Relocated to 2 CFR, Part 220](#) (30 pages, 384 kb)
- [A-110](#) for administrative requirements, [Relocated to 2 CFR, Part 215](#) (18 pages, 280 kb), and
- [A-133](#) for audit requirements

**Non-Profit Organizations follow:**

- [A-122](#) for cost principles, [Relocated to 2 CFR, Part 230](#) (17 pages, 362 kb)
- [A-110](#) for administrative requirements, [Relocated to 2 CFR, Part 215](#) (18 pages, 280 kb), and
- [A-133](#) for audit requirements

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