



FEMA

AFG

Assistance to
Firefighters
Grant Program



▶ FEMA INFORMATION BULLETIN (IB) 400

▶ BACKGROUND ON 2 C.F.R. PART 200, THE UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS ("SUPER CIRCULAR" OR "OMNI CIRCULAR")

▶ EFFECTIVE DATE FOR C.F.R. PART 200

▶ 2 C.F.R PART 200 CHANGE HIGHLIGHTS

▶ FEMA INFORMATION BULLETIN (IB) 400 & 2 C.F.R. PART 200 LINKS

FEMA INFORMATION BULLETIN (IB) 400

FEMA Information Bulletin (IB) 400 provides guidance and information regarding FEMA's implementation of Title 2, Part 200 of the Code of Federal Regulations (C.F.R.), the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Super Circular" or "Omni Circular"). These new regulations are in effect now, and will apply to all new FEMA grant awards that are made on or after December 26, 2014. The new regulations will supersede 44 C.F.R. Part 13, and the Office of Management and Budget (OMB) Circulars A-21, A-87, A-89, A-102, A-110, A-122, A-133, and sections of A-50 for all FEMA awards made on or after December 26, 2014.

BACKGROUND ON 2 C.F.R. PART 200, THE UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS ("SUPER CIRCULAR" OR "OMNI CIRCULAR")

2 C.F.R. Part 200 provides guidance on the *administrative* aspects of federal grants (e.g. how grants are awarded, managed, audited, and closed-out). Administrative requirements associated with FEMA grants *will be* affected by the Super Circular. The Super Circular does NOT change the *programmatic substance* of FEMA's financial assistance programs. For example, 2 C.F.R. Part 200 will not change:

- Eligibility criteria for non-disaster grant programs;
- The statutory purposes and objectives of FEMA's non-disaster grant programs; and
- The statutorily-allowable costs and activities under FEMA's non-disaster grant programs.

EFFECTIVE DATE FOR C.F.R. PART 200

The Super Circular will apply to non-disaster grants that FEMA awards on or after December 26, 2014. With the exception of the audit requirements in Subpart F. The Super Circular will not apply retroactively to existing FEMA non-disaster awards. For existing FEMA non-disaster grants awarded before December 26, 2014, recipients and subrecipients should continue to follow the applicable legacy regulations identified in the terms and conditions of their award packages.

2 C.F.R. PART 200 CHANGE HIGHLIGHTS

The following list identifies **some** of the areas where substantive changes in 2 C.F.R. Part 200 that will impact AFG award recipients. AFG grantees are encouraged to become familiar with the changes and the requirements of each section. Current AFG award recipients must continue to follow the terms and conditions of their individual awards.

- **§ 200.112 Conflict of Interest**
- **§200.204 Federal Awarding Agency Review of Merit Proposals**
- **§200.307 Program Income**
- **§200.308 Revision of Budget and Program Plans**
- **§200.309 Period of Performance**
- **§200.313 Equipment**

Please refer to the links below for additional information.

FEMA INFORMATION BULLETIN (IB) 400 & 2 C.F.R. PART 200 LINKS

Recipients and subrecipients of FEMA awards are strongly encouraged to review 2 C.F.R. Part 200 in its entirety, because it does contain substantive changes.

For additional information regarding Part 200 of the Code of Federal Regulations (C.F.R.), the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Super Circular” or “Omni Circular”), please utilize the links below.

[FEMA INFORMATION BULLETIN \(IB\) 400 MEMO](#) [2 C.F.R. PART 200 \(THE SUPER CIRCULAR\)](#)

AFG Home Page: www.fema.gov/firegrants

AFG Regional Representatives: <http://www.fema.gov/fire-grant-contact-information>

AFG Help Desk: E-mail: firegrants@fema.dhs.gov

Telephone Toll-Free: 1-866-274-0960