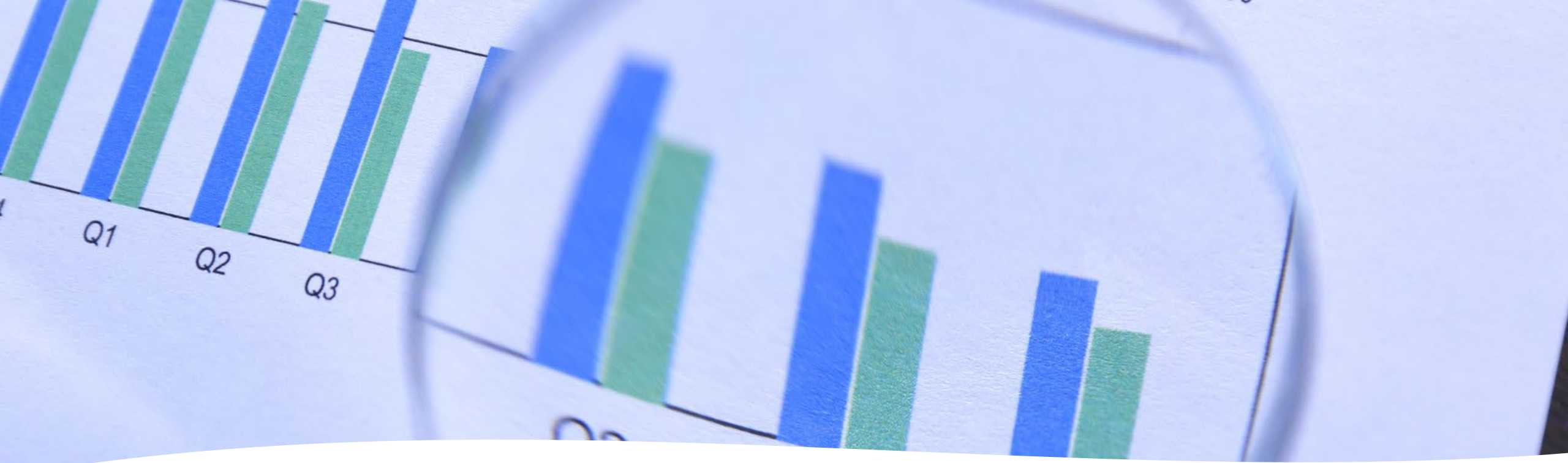


V. C. A.

Child and Adult Care Food Program

PY 2025-2026 CACFP Annual Training



V C A

Organizations must demonstrate throughout their participation in the CACFP that they meet the following performance standards:

- Financial Viability (V)
- Administrative Capability (C)
- Accountability (A)

Why is **VCA** important in the CACFP?

Federal CACFP regulations require all participating institutions to demonstrate financial **viability**, maintain adequate **administrative** capability, and have internal controls for **accountability**.





To document this, the institution must prove in its application materials that it is capable of operating in conformance with the following performance standards.



The State Agency may only approve institutions that meet these performance standards and must deny the institutions that do not meet the standards.

V

Financial Viability

7 CFR

226.6(b)(1)(xviii)(A)

An organization must show that it has adequate financial resources to operate the CACFP on a **daily basis**. Adequate sources of funds to withstand **temporary interruptions** in CACFP payments and **negative fiscal action** assess by the State Agency must be available to ensure the CACFP is operated in accordance with this standard. Institutions can document financial viability through financial records.

Examples of Documents:

- Fiscal Audits
- General Ledgers and/or Balance Sheets
- Bank Statements
- Sources of Income



Demonstrating Financial Viability

- Are funds available to operate each day?
- Are you awaiting reimbursement to pay vendors and employees?
- Are the balances in business accounts positive?

C

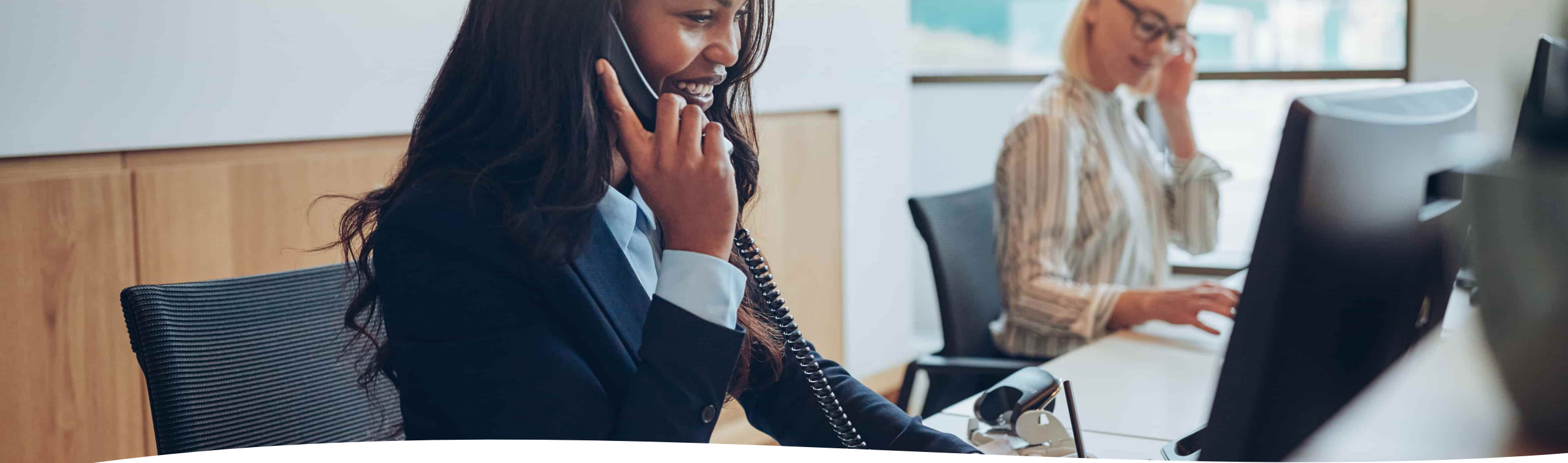
**Administrative
Capability**

7 CFR
226.6(b)(1)(xviii)(B)

Organizations must be administratively capable. Appropriate and effective **management practices** must be in effect to ensure the CACFP is operated in accordance with this standard. There must be an **adequate** number and type of **qualified** staff to ensure the operation of CACFP.

Examples of Documents:

- Organizational Chart
- Compensation Plan
- Job and Duty Descriptions
- Policies and Procedures



Demonstrating Administrative Capability

- What qualifications are required for the person with program duties?
- Do you have written policies and procedures assigning CACFP responsibilities and duties and ensuring compliance with Civil Rights requirements?
- Is there a sufficient number of staff to perform program duties?

A

Program Accountability

7 CFR
226.6(b)(1)(xviii)(C)

Organizations must have **internal controls** and other management systems in effect to ensure **fiscal accountability** and to ensure the CACFP will operate in accordance with program requirements.

Examples of Documents:

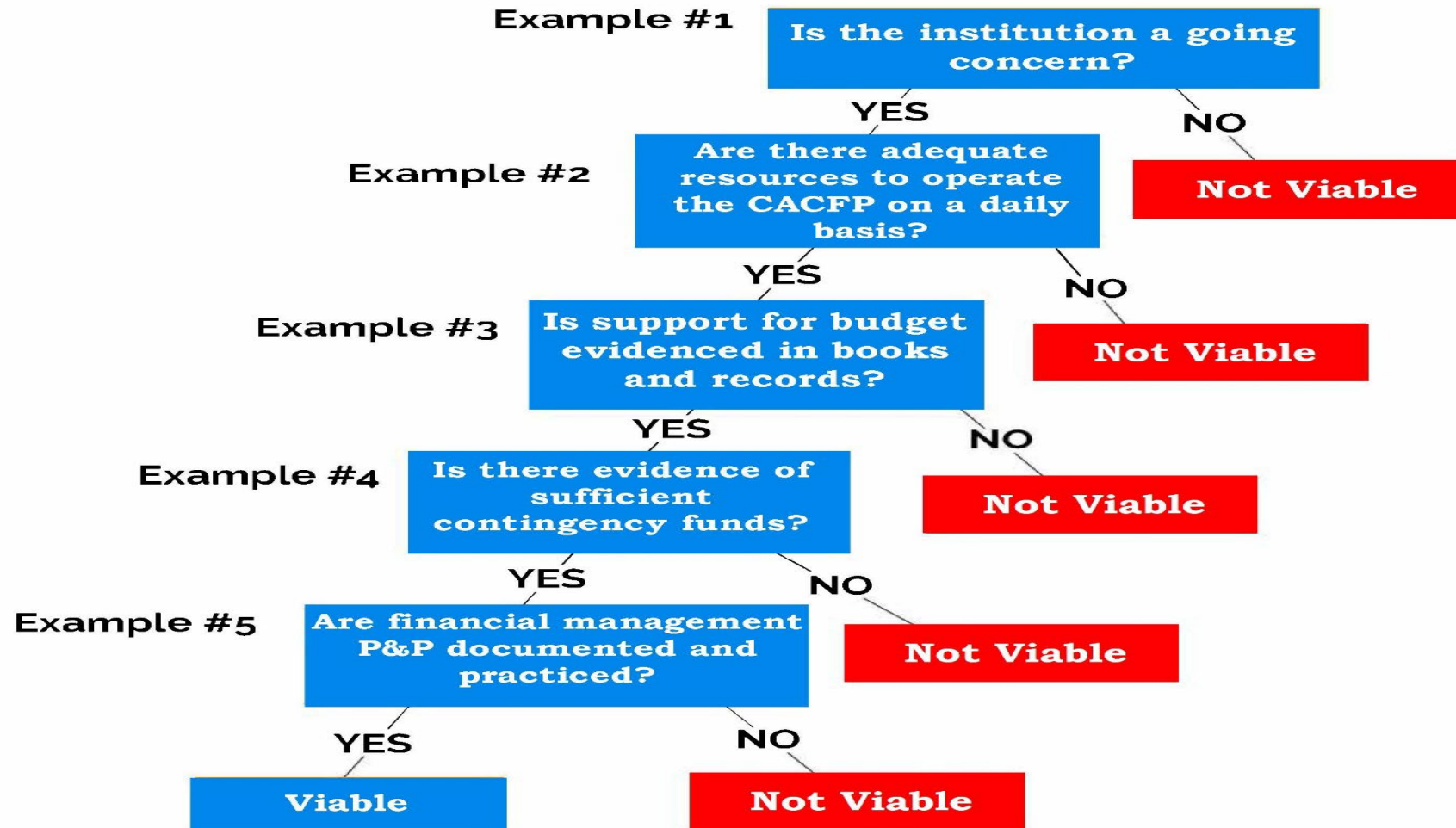
- Budgets
- Training Plans
- Monitoring Schedules
- Checks and Balances of Policies and Procedures

Demonstrating Program Accountability

Fiscal Requirements	Program Requirements
Maintaining a sound fiscal management system for ALL PROGRAM FUNDS	Menu planning and preparation in compliance with all nutritional requirements from state and federal agencies
All accounting records are supported by source documentation and clearly show the use of CACFP funds	Program operator maintains complete and accurate records of daily meal counts, eligibility, enrollment, and all other program requirements
Financial records are current and correct and not co-mingled with other funds	Staff is trained in a timely and consistent manner to ensure program compliance and training is supported by thorough records

Financial Viability Decision Tree

11



- Use the color crayons complete the activity:
- How many in each category?

$$\bullet V = 8$$

$$\bullet C = 14$$

$$\bullet A = 18$$

