



Change	Regulation	Summary of Change	How it will effect CACFP
			<b>F</b> <b>2 CFR 200</b>
	200.430	Charges to federal awards must be based on records that accurately reflect the work performed; Federal agencies can approve alternative methods of accounting for salaries based on achievement of performance outcomes, including instances where funding from multiple programs is blended to more efficiently achieve a combined outcome	Already incorporated into 796-2 (rev. 4) Additional guidance maybe issued by USDA
	200.436	Use allowance no longer accepted Must use depreciation	• Already incorporated into 796-2(rev. 4)
	Subpart F	Increases audit threshold from \$750,000 to <b>\$1,000,000</b> in federal expenditures x Modifies how Risk is defined (Low/High) x Audit Findings (§200.516) x FAC sole data warehouse of all Single Audit Reports (§200.36 & §200.512) • Effective for Fiscal Years start after December 26, 2014	x USDA policy memo FM-05-2024 (July 22, 2024) implements this requirement GM F has been revised

\*Items in red were revised April 2024 effective October 1, 2024. Except Single Audit threshold is effective for Fiscal Years starting on or after October 1, 2024.