

Product Formulation Statements

Sponsors of the U.S. Department of Agriculture's (USDA) Child Nutrition Programs must be able to document that commercial foods (such as burritos, pizza, and chicken nuggets) provide the amount of the food components credited toward the USDA's meal patterns. For example, to credit a commercially prepared beef and cheese burrito as 2 ounce equivalents of the meat/meat alternates component, sponsors must obtain documentation from the manufacturer indicating that one serving of the product contains 2 ounces of cooked lean meat and cheese.

Menu planners cannot determine the amount of the USDA's meal pattern components in a product by reading the Nutrition Facts label or ingredients. If a commercial product does not have a Child Nutrition (CN) label, the sponsor must obtain a product formulation statement (PFS) from the manufacturer that demonstrates how the product contributes to the USDA's meal patterns.



A PFS is a document developed by manufacturers that provides specific information about how a product credits toward the USDA's meal patterns for Child Nutrition Programs. It generally includes a detailed explanation of what the product contains and indicates the amount of each ingredient in the product by weight. The information on a PFS can vary among manufacturers because the USDA does not monitor PFS forms.

To document a product's crediting information, the PFS must:

- indicate how the product credits toward the USDA's meal pattern requirements;
- document how the manufacturer obtained the crediting information by citing specific Child Nutrition Program resources or regulations such as the USDA's [Food Buying Guide for Child Nutrition Programs](#) (FBG) and the USDA's policy on crediting foods (such as the USDA's [policy memos for school meals](#) and [Food and Nutrition Service \(FNS\) instructions for Child Nutrition Programs](#)); and
- be prepared on company letterhead with the signature of a company official and the date of issue. The signature can be handwritten, stamped, or electronic.

Table 1 compares the criteria for CN labels and PFS forms. Only CN labels provide a guarantee of the product's contribution to the USDA's meal patterns for the Child Nutrition Programs. The USDA does not monitor PFS forms for compliance with the product's actual formulation or stated contribution to the meal pattern requirements. Sponsors must check the manufacturer's crediting information for accuracy prior to including the product in reimbursable meals. All creditable ingredients in the PFS must match a description in the FBG. Sponsors should request supporting documentation from manufacturers, verify its accuracy, and maintain this documentation on file for the CSDE's Administrative Review of the Child Nutrition Programs.

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Comparison of CN labels and PFS forms		
Criteria	CN labels ¹	PFS forms
Standard information required	✓	
Reviewed and monitored by the USDA	✓	
Includes USDA's guarantee of meal component contribution for Child Nutrition Programs	✓	
Distinct six-digit product identification number	✓	
Sponsor must check crediting information for accuracy		✓

¹ For information on CN labels, see the Connecticut State Department of Education's (CSDE) handout, *Child Nutrition (CN) Labeling Program*, and the USDA's [Food Manufacturers/Industry](#) webpage.

Reviewing PFS Forms

An appropriate PFS form will provide specific information about the product and show how the manufacturer obtained the meal pattern crediting information by citing Child Nutrition Program regulations or the USDA's resources such as USDA policy memos, FNS instructions, and other USDA policy guidance. Sponsors must review this information for accuracy using the guidance below.

1. **Review the PFS prior to purchasing processed products.** The USDA has several resources to assist sponsors with this process, including a reviewer's checklist and sample PFS forms for the meat/meat alternates, grains, fruits, and vegetables components. These documents are available on the USDA's [Food Manufacturers/Industry](#) webpage and the direct links below.
 - Product Formulation Statement for Grains: Ounce Equivalents (USDA):
https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Document_Grains_oz_eq.pdf
 - Sample Completed Product Formulation Statement for Grains: Ounce Equivalents (USDA):
https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Sample_oz_eq.pdf
 - Product Formulation Statement for Meat/Meat Alternates (USDA):
https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Document_Meat_Meat_Alternate.pdf

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- Product Formulation Statement for Vegetables and Fruits (USDA):
https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Document_Vegetables_Subgroups_Fruits.pdf
 - Sample Completed Product Formulation Statement for Fruits (USDA):
<https://fns-prod.azureedge.net/sites/default/files/resource-files/PFSsamplefruits.pdf>
 - Sample Completed Product Formulation Statement for Vegetables (USDA):
<https://fns-prod.azureedge.net/sites/default/files/resource-files/PFSsamplevegetables.pdf>
- Questions and Answers on Alternate Protein Products (APP):
<https://fns-prod.azureedge.net/sites/default/files/APPindustryfaqs.pdf>
- Reviewer's Checklist for Evaluating Manufacturer Product Formulation Statements (Product Analysis) for Meat/Meat Alternate (M/MA) Products:
https://fns-prod.azureedge.net/sites/default/files/reviewer_checklist.pdf

Manufacturers may need to modify the USDA's PFS forms for various types of commercial products. For example, cheese pizza could have crediting information for the vegetables component in addition to the meat/meat alternates and grains components. Manufacturers may choose to use one PFS to document the crediting information for each meal component, but must clearly identify how each component contributes to the meal pattern requirements.

2. **Verify the accuracy of the PFS.** Sponsors must review the information below.

- Determine that the creditable ingredients listed in the PFS match a description in the FBG. If a PFS for a specific product claims to provide a higher meal component credit than the amount listed in the FBG, the PFS must clarify all credited ingredients and demonstrate how the product provides that credit according to the USDA's regulations, guidance, or policy.
- Verify that the product's stated credit toward the USDA's meal pattern requirements is not greater than the serving size of the product. For example, a 2.2-ounce beef patty cannot credit for more than 2 ounce equivalents of the meat/meat alternates component.
- Assure that the creditable components are visible in the finished product. To claim a contribution toward the meat/meat alternates component, the product must have a visible meat or meat alternate (such as a sausage link, beans, cheese, or peanut butter), and the PFS must specify the method for crediting these items.



The USDA encourages sponsors of Child Nutrition Programs to review product literature carefully. Sponsors are responsible if the meals they serve do not meet the meal pattern requirements.

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Note: CN-labeled products provide sponsors with a warranty against audit claims when products are used according to the manufacturer’s instructions. Unlike a CN label, a PFS does not provide any warranty against audit claims and is not monitored by the USDA. Sponsors must check the manufacturer’s crediting information for accuracy prior to including the item in reimbursable meals.

For additional guidance on accepting product documentation, see the CSDE’s handout, *Accepting Processed Product Documentation*, and *CSDE Operational Memo 10-15: Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements*.

Resources

Accepting Processed Product Documentation (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/AcceptDoc.pdf>

Afterschool Snack Program Handbook (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASPHandbook.pdf>

Child Nutrition (CN) Labeling Program (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CNlabel.pdf>

Crediting Foods in School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-School-Nutrition-Programs>

Food and Nutrition Service (FNS) instructions (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/FNS-Instructions-for-Child-Nutrition-Programs>

Food Buying Guide for Child Nutrition Programs (USDA):

<https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs>

Food Manufacturers/Industry (USDA webpage):

<https://www.fns.usda.gov/cnlabeling/food-manufacturersindustry>

Menu Planning Guide for Preschoolers in the NSLP, SBP, and ASP (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/MPGpreschool.pdf>

Menu Planning Guide for School Meals for Grades K-12 (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Menu-Planning-Guide-for-School-Meals>

Tips for Evaluating a Manufacturer’s Product Formulation Statement (USDA):

<https://fns-prod.azureedge.net/sites/default/files/cn/manufacturerPFStipsheet.pdf>

USDA Policy Memos for School Meals (USDA):

<https://www.fns.usda.gov/school-meals/policy>

USDA Policy Memos for the Child and Adult Care Food Program (CACFP) (USDA):

<https://www.fns.usda.gov/cacfp/policy>

USDA Policy Memos for the Summer Food Service Program (USDA):

<https://www.fns.usda.gov/sfsp/policy>

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For more information, visit the CSDE's [Child Nutrition Programs](#) webpage or contact the [Child Nutrition Programs staff](#) in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at <https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/PFS.pdf>.

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- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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