

**PRODUCT FORMULATION STATEMENTS**

School food authorities (SFAs) must be able to document that commercially prepared foods such as pizza and chicken nuggets meet the USDA meal pattern requirements for school nutrition programs, and provide the actual amount of the component being credited. For example, to credit a commercially prepared burrito as 2 ounce equivalents of meat/meat alternates, the SFA must obtain manufacturer documentation that indicates the specific amount of meat, beans, and cheese in one serving.

Menu planners cannot determine the amount of meat/meat alternates in a food by reading the product’s Nutrition Facts label or ingredients. When purchasing a commercial product without a Child Nutrition (CN) label, SFAs must obtain a product formulation statement (PFS) that demonstrates how the product contributes to the meal pattern requirements.



Manufacturers develop a PFS to provide specific information about a product. The PFS generally includes a detailed explanation of what the product contains and the amount of each ingredient in the product by weight. However, these statements are not regulated, and their information varies from manufacturer to manufacturer. A PFS that provides crediting information for Child Nutrition Programs must:

- indicate how the product credits toward the USDA 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 School Meal Programs* and USDA policy on crediting foods; 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.

Unlike a CN label, a PFS does not provide any warranty against audit claims for reimbursable meals. The USDA does not monitor PFS for compliance with the product’s actual formulation or stated contribution to the meal pattern requirements.

<b>Comparison of CN Label and PFS</b>		
<b>Criteria</b>	<b>CN Labels *</b>	<b>PFSs</b>
Standard information required	Yes	No
Reviewed and monitored by the USDA	Yes	No
Includes USDA guarantee of meal component contribution for Child Nutrition Programs	Yes	No
Distinct six-digit product identification number	Yes	No
* For more information on CN labels, see the CSDE’s handout, <i>Child Nutrition (CN) Labeling Program</i> .		

The SFA is ultimately responsible when a menu does not meet the meal pattern requirements. SFAs should check the accuracy of the manufacturer’s crediting information on the PFS. All creditable ingredients in the PFS must match a description in the *Food Buying Guide*. SFAs should request supporting documentation from manufacturers, verify its accuracy, and maintain this documentation on file.

### REVIEWING PFS

An appropriate PFS will provide specific information about the product and show how the meal pattern credit is obtained citing Child Nutrition Program resources or regulations. SFAs 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 help SFAs with this process, including a reviewer's checklist and a sample PFS for the meat/meat alternates, grains, fruits, and vegetables components. These documents are available on the USDA's [Food Manufacturers/Industry](#) Web page and the direct links below.

- *Reviewer's Checklist for Evaluating Manufacturer Product Formulation Statements (Product Analysis) for Meat/Meat Alternate (M/MA) Products:*  
[www.fns.usda.gov/sites/default/files/reviewer\\_checklist.pdf](http://www.fns.usda.gov/sites/default/files/reviewer_checklist.pdf)
- *Product Formulation Statement for Meat/Meat Alternate Products:*  
[www.fns.usda.gov/sites/default/files/PFSmma.pdf](http://www.fns.usda.gov/sites/default/files/PFSmma.pdf)
- *Product Formulation Statement for Documenting Vegetables and Fruits:*  
[www.fns.usda.gov/sites/default/files/PFSfv.pdf](http://www.fns.usda.gov/sites/default/files/PFSfv.pdf)
- *Sample Completed Product Formulation Statement for Vegetables:*  
[www.fns.usda.gov/sites/default/files/PFSsamplevegetables.pdf](http://www.fns.usda.gov/sites/default/files/PFSsamplevegetables.pdf)
- *Sample Completed Product Formulation Statement for Fruits:*  
[www.fns.usda.gov/sites/default/files/PFSsamplefruits.pdf](http://www.fns.usda.gov/sites/default/files/PFSsamplefruits.pdf)
- *Product Formulation Statement for Grains:*  
[www.fns.usda.gov/sites/default/files/PFSgrains13-14.pdf](http://www.fns.usda.gov/sites/default/files/PFSgrains13-14.pdf)
- *Sample Completed Product Formulation Statement for Grains:*  
[www.fns.usda.gov/sites/default/files/PFSsamplegrains.pdf](http://www.fns.usda.gov/sites/default/files/PFSsamplegrains.pdf)
- *Questions and Answers on Alternate Protein Products (APP):*  
[www.fns.usda.gov/sites/default/files/APPindustryfaqs.pdf](http://www.fns.usda.gov/sites/default/files/APPindustryfaqs.pdf)

SFAs can use these resources to determine how a product credits toward the meat/meat alternates, grains, fruits, and vegetables components. Manufacturers may need to modify the USDA PFS forms for various types of commercial products. For example, cheese pizza could have crediting information for the red/orange vegetable subgroup in addition to the meat/meat alternates and grains components.

Manufacturers may 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.

The USDA meal pattern for the National School Lunch Program (NSLP) requires minimum weekly amounts of the five vegetable subgroups of the [Dietary Guidelines for Americans](#), including dark green vegetables, red/orange vegetables, beans and peas (legumes), starchy, and other vegetables. For more information, see [Vegetable Subgroups](#).



## PRODUCT FORMULATION STATEMENTS, continued

2. **Verify the accuracy of the PFS.** To verify the accuracy of a PFS, program operators should consider the information below.

- Determine that the creditable ingredients listed in the PFS match a description in the *Food Buying Guide for School Meal Programs*. If a PFS for a specific product claims to provide a higher meal component credit than the amount listed in the *Food Buying Guide*, the PFS must clarify all credited ingredients and demonstrate how the product provides that credit according to USDA regulations, guidance or policy.
- Verify that the product's credit toward the 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 meat/meat alternates.
- Assure that the creditable components are visible in the finished product. To claim a meat or meat alternates contribution, the product must have a visible meat or meat alternate such as a sausage link, beans, cheese, or peanut butter, and the method for crediting these items must be specified in the PFS.



The USDA encourages program operators to review product literature carefully, since SFAs are responsible if the meals they serve do not meet the meal pattern requirements.

CN labeled products provide school nutrition programs with a warranty against audit claims when the product is used according to the manufacturer's instructions. A PFS does not provide any warranty against audit claims. Any crediting information received from a manufacturer other than a valid CN label should be checked by the SFA for accuracy prior to the item being included in the reimbursable meal.

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:*  
[www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/acceptdoc.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/acceptdoc.pdf)

*Child Nutrition (CN) Labeling Program:*  
[www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/cnlabel.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/cnlabel.pdf)

*Crediting Foods (CSDE Web Page):*  
[www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=333796](http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=333796)

*Food Buying Guide for School Meal Programs:*  
[www.fns.usda.gov/tn/food-buying-guide-school-meal-programs](http://www.fns.usda.gov/tn/food-buying-guide-school-meal-programs)

*Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements (CSDE Operational Memorandum 10-15):*  
[www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/opmemos/15/om\\_10-15.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/opmemos/15/om_10-15.pdf)

*Meal Patterns (CSDE Web Page):*  
[www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=333770](http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=333770)

*Menu Planning Guide for School Meals:*  
[www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=334320](http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=334320)

*Product Formulation Statements:*  
[www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/pfs.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/pfs.pdf)

*Tips for Evaluating a Manufacturer's Product Formulation Statement:*  
[www.fns.usda.gov/sites/default/files/cn/manufacturerpfsstipsheet.pdf](http://www.fns.usda.gov/sites/default/files/cn/manufacturerpfsstipsheet.pdf)



For more information, see the Connecticut State Department of Education's (CSDE) [Menu Planning Guide for School Meals](#) and [Meal Patterns](#) and [Crediting Foods](#) Web pages or contact the [school nutrition programs](#) staff in the CSDE Bureau of Health/Nutrition, Family Services and Adult Education, 25 Industrial Park Road, Middletown, CT 06457.

*This handout is available at [www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/pfs.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/crediting/pfs.pdf).*

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*To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:*

- (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](mailto:program.intake@usda.gov).

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