

Using Product Formulation Statements in the Child and Adult Care Food Program

This guidance applies to reimbursable meals and snacks served in child care centers, family day care homes, emergency shelters, at-risk afterschool care centers, and adult day care centers that participate in the U.S. Department of Agriculture’s (USDA) Child and Adult Care Food Program (CACFP). For information on the CACFP meal patterns and requirements for crediting foods, visit the Connecticut State Department of Education’s (CSDE) [Meal Patterns for CACFP Child Care Programs](#) and [Crediting Foods in CACFP Child Care Programs](#) webpages. For information on the CACFP meal patterns and crediting foods for adult participants, visit the CSDE’s [Meal Patterns for CACFP Adult Day Care Centers](#) and [Crediting Foods in CACFP Adult Day Care Centers](#) webpages.

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Required Meal Pattern Crediting Documentation

The CACFP meal patterns require specific amounts of the five components (meat/meat alternates (MMA), grains, vegetables, fruits, and milk). CACFP facilities must be able to document how commercially prepared foods credit toward these food components in reimbursable meals and snacks. Commercially prepared foods include foods that are processed or contain added ingredients, such as deli meats, pizza, chicken nuggets, hummus, coleslaw, and smoothies.

For example, to credit one slice of commercially prepared cheese pizza as 2 ounces of the meat/meat alternates (MMA) component and 2 ounce equivalents (oz eq) of the grains component, CACFP facilities must obtain documentation from the manufacturer indicating that one serving of the product contains 2 ounces of cheese and 2 ounces of whole grain-rich (WGR) or enriched crust (refer to group B of the CSDE's [Grain Ounce Equivalents for the Child and Adult Care Food Program](#)).

Product Formulation Statement (PFS) Definition

A PFS is a document developed by manufacturers that provides specific information about how a product credits toward the USDA 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. Unlike Child Nutrition (CN) labels, the information on PFS forms can vary among manufacturers because these forms are not reviewed, approved, or monitored by the USDA.


Menu planners cannot determine the amount of the meal pattern components in a product by reading the Nutrition Facts label or ingredients statement. If a commercial processed product does not have a CN label, CACFP facilities must obtain a PFS from the manufacturer that demonstrates the product's meal pattern contribution. For guidance on CN labels, refer to the CSDE's resource, [Using Child Nutrition \(CN\) Labels in the Child and Adult Care Food Program](#).

Table 1 shows a sample PFS for a commercial MMA product.



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Table 1. Sample PFS for a commercial MMA product



ABC Chicken Company

**Product Formulation Statement for Documenting Meats/Meat Alternates (M/MA)
in Child Nutrition Programs**

Program operators should include a copy of the label from the purchased product package in addition to the following information on letterhead signed by an official company representative.

Product Name: Grilled Chicken Nuggets Code No.: 123456

Manufacturer: ABC Chicken Company Serving Size: 4 nuggets (2.6 ounces)

I. Meats
Fill out the chart below to determine the creditable amount of Meats.

DESCRIPTION OF CREDITABLE MEAT INGREDIENT PER FOOD BUYING GUIDE (FBG)	OUNCES PER RAW PORTION OF CREDITABLE MEAT INGREDIENT A	MULTIPLY	FBG YIELD ¹ B	CREDITABLE AMOUNT A x B
Boneless chicken	2.88 ounces	x	.7	2.016
		x		
		x		
C. Total Creditable Meats Amount⁵				2.016

¹ FBG yield = Additional Information column.

Total weight (per portion) of product as purchased 2.6 ounces

Total creditable amount of product (per portion). (Reminder: total creditable amount (per portion) cannot exceed the total weight (per portion).) 2 ounce equivalents

I certify that the above information is true and correct and that a 2.6 ounce serving of the above product (ready for serving) contains 2 ounces of equivalent meat/meat alternate when prepared according to directions.

I further certify that any APP used in the product conforms to the Food and Nutrition Service Regulations (7 CFR Parts 210, 220, 225, 226, Appendix A) as demonstrated by the attached supplier documentation.

John Smith
Signature

John Smith
Printed Name

President
Title

12/09/2022
Date

(800) 123-4567
Phone Number

Reviewing a PFS for Accuracy

Prior to purchasing a commercial processed product, CACFP facilities must review the manufacturer's PFS to ensure that it includes each required element, and the crediting calculations are correct. If any information is missing or incorrect, CACFP facilities must request a revised PFS from the manufacturer, with supporting documentation if needed.

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The USDA encourages careful review of product literature. CACFP facilities are accountable for ensuring that reimbursable meals and snacks meet the meal pattern requirements.

Required Information for PFS Forms

A PFS must include the specific information below to be acceptable as crediting documentation for the Child Nutrition Programs. The product's label with the ingredients statement must also be attached. Guidance to assist CACFP facilities with reviewing the PFS for compliance with each requirement is provided where applicable. PFS forms that do not meet these requirements cannot be accepted as crediting documentation. CACFP facilities must request a revised PFS from the manufacturer, with supporting documentation if needed.

1. **Signed company letterhead:** A PFS is an official certified document of the company. It must be on company letterhead and signed by a person of authority in the company, such as the quality control manager or the appropriate staff in nutrition or research and development. This signature may be handwritten, stamped, or electronic.
2. **Product name:** The product name on the PFS must match or have a similar description to the name on the product label. The table below shows some examples.

Name on label	Name on PFS	Acceptable match?
Crispy breaded square chicken strips	Breaded chicken strips	Yes. The description is similar.
	Chicken	No. "Chicken" does not indicate the type or form of the food, i.e., that the chicken is breaded or in the form of strips.
Early Harvest Green Beans	Beans	No. "Beans" does not sufficiently match the description on the product label because it does not indicate the type of beans.
	Green beans	Yes. This matches the type of beans listed on the product label.

3. **Product code:** The product code is a unique identifier assigned by the manufacturer. It may include numbers, letters, or a combination of both.
4. **Serving or portion size:** The serving size stated on the PFS should represent the amount of the product as purchased or ready for serving. This is the amount of food needed to provide the creditable amount stated on the PFS. The serving size may be stated as a weight or

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measure. Servings listed as measures should also include the weight of the measure. Some examples include one beef patty (2 ounces or 56 grams) and 2 pancakes (50 grams).

5. **Creditable ingredients:** The creditable ingredients are the foods or ingredients that contribute to the food components of the USDA meal patterns.
 - The creditable ingredients must match or have a similar description to the ingredients listed on the product's label and a food item in the USDA's *Food Buying Guide for Child Nutrition Programs* (FBG).
 - The PFS must provide information about the creditable ingredients, including the specific type or form, e.g., fresh, frozen, canned, or dry.
 - The PFS must include the percentage of fat for ground beef or ground pork ingredients because this directly correlates to the cooking yield. The percentage of fat is not required for ground poultry, such as turkey and chicken.
 - If the manufacturer claims that the product provides a higher creditable amount than the amount listed in the FBG, the PFS must clarify all credited ingredients and demonstrate how the product provides that creditable amount according to the USDA's regulations, guidance, or policies.
6. **Information to demonstrate how the creditable ingredients contribute toward the meal pattern:** The PFS must include the information needed for the SFA to calculate the crediting of each ingredient.
 - The manufacturer's crediting calculation must use the appropriate FBG yield for each ingredient. The FBG lists yield information in column 6 ("Additional Information"). For example, the yield for 1 pound of "Beef, Ground, fresh or frozen,¹⁰ no more than 20% fat, Includes USDA Foods, (Like IMPS #136)" is 0.74 pound of cooked ground beef, which is a yield of 74 percent.

Section 1 - Meats/Meat Alternates					
1. Food As Purchased, AP	2. Purchase Unit	3. Servings per Purchase Unit, EP	4. Serving Size per Meal Contribution	5. Purchase Units for 100 Servings	6. Additional Information
Beef, Ground, fresh or frozen ¹⁰ no more than 20% fat, Includes USDA Foods, (Like IMPS #136)	Pound	11.80	1 oz cooked lean meat	8.50	1 lb AP = 0.74 lb cooked, drained, lean meat
	Pound	7.89	1-1/2 oz cooked lean meat	12.70	1 lb AP = 0.74 lb cooked, drained, lean meat

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- The manufacturer's crediting calculations must follow the rounding rules for the meal pattern contribution. All creditable amounts must round down to the nearest creditable amount for the specific meal pattern component, i.e., ¼ ounce for MMA, ¼ oz eq of grains, and ⅛ cup for fruits and vegetables. For example, 1.49 oz eq of grains credit as 1.25 oz eq and 2½ tablespoons of vegetables credit as 2 tablespoons, which equals ⅛ cup.
- The creditable amount cannot exceed the total weight of the product. For example, a hamburger that weighs 1½ ounces cannot credit as 2 ounces of MMA.
- The creditable components must be visible (recognizable) in the finished product. For example, to credit toward the MMA 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 requires that foods must be visible to credit toward the meal patterns. Unrecognizable ingredients do not credit, such as peanut butter in smoothies, pureed tofu in soups, applesauce in muffins, or pureed fruits and vegetables in entrees and other foods. The USDA's intent for this requirement is to ensure that participants can easily identify the foods in reimbursable meals and snacks. The USDA emphasizes the importance of the nutrition education aspect of the CACFP, which includes the goal of helping participants easily recognize the key food groups that contribute to a healthy meal.
- The PFS for products that contain alternate protein products (APPs) must provide supporting documentation that these ingredients meet the USDA's APP requirements ([Appendix A of the CACFP regulations](#)). Acceptable documentation includes a CN label, or a PFS from the manufacturer with supporting documentation on company letterhead that the APP ingredient meets the USDA's requirements (refer to the sample documentation on page 6 of the USDA's *Questions and Answers on Alternate Protein Products*). For additional guidance, refer to the CSDE's *Requirements for Alternate Protein Products in the Child and Adult Care Food Program*.

USDA PFS Forms and Guidance

The USDA's [Food Manufacturers/Industry](#) webpage contains PFS templates for the MMA, grains, fruits, and vegetables components, and resources to assist CACFP facilities with evaluating the accuracy of a PFS. These resources are listed below.

Manufacturers may modify the USDA's PFS forms for various types of commercial products. For example, the PFS for cheese pizza could include crediting information for the vegetables component in addition to the MMA and grains components. Manufacturers may choose to use one PFS to

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document the crediting information for each meal component but must clearly identify how each component contributes to the meal pattern requirements. The PFS must include the information needed for CACFP facilities to determine how the product contributes to the CACFP meal pattern requirements.

PFS for MMA

- Product Formulation Statement (Product Analysis) for Meat/Meat Alternate (M/MA) Products in Child Nutrition Programs (USDA):
https://fns-prod.azureedge.us/sites/default/files/resource-files/PFS_Meats-Meat_Alternates_Fillable_508.pdf

PFS for Vegetables and Fruits

- Product Formulation Statement for Documenting Vegetables and Fruits in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Total_Veg_Fruits_Fillable_508.pdf

PFS for Grains

- Product Formulation Statement for Documenting Grains in Child Nutrition Programs (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Grains_Oz_Eq_Fillable_508.pdf
- Product Formulation Statement for Documenting Grains in Child Nutrition Programs – Completed Sample (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Example_Grains_Oz_Eq.pdf

For guidance on how to review a PFS for a commercial grain product, refer to the CSDE's *When Commercial Grain Products Require a Product Formulation Statement to Credit in the Child and Adult Care Food Program* or section 7 of the CSDE's *Guide to Meeting the Whole Grain-rich Requirement for the Child and Adult Care Food Program*.

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Additional PFS Resources

- FBG Module 3: Product Formulation Statements (Institute of Child Nutrition):
<https://theicn.docebosaas.com/learn/course/external/view/elearning/139/fbg-module-3-product-formulation-statements-pfs>
- Manufacturer's Product Formulation Statement: Is it Acceptable? (ICN and USDA):
<https://www.youtube.com/watch?v=xtUo70IP9cc>
- Manufacturer's Product Formulation Statement: Is it Acceptable? Presentation Slides (ICN and USDA):
<https://theicn.org/resources/930/march-2016/109876/manufacturers-product-formulation-statement-pfs03-31-16.pdf>
- Tips for Evaluating a Manufacturer's Product Formulation Statement (USDA):
<https://fns-prod.azureedge.us/sites/default/files/resource-files/manufacturePFSipsheet.pdf>
- USDA Memo TA-2010 (v.3): Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements:
<https://fns-prod.azureedge.us/sites/default/files/resource-files/TA07-2010v3os.pdf>
- When Commercial Grain Products Require a Product Formulation Statement to Credit in the Child and Adult Care Food Program (CSDE):
https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/When_Commercial_Grain_Products_Require_PFS_CACFP.pdf

Meal Pattern and Crediting Resources

Accepting Processed Product Documentation in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Accepting_Processed_Product_Documentation_CACFP.pdf

Appendix A to 7 CFR 226: Alternate Foods for Meals (USDA):

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-226#Appendix-A-to-Part-226>

Bite Size Module 2: Meal Pattern Documentation (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-CACFP-Child-Care-Programs/Related-Resources#BiteSize>

Child Nutrition Programs (CSDE webpage):

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

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Crediting Foods in CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Adult-Day-Care-Centers>

Crediting Foods in CACFP Child Care Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Child-Care-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>

Guide to Meeting the Meal Pattern Requirements for CACFP Adult Day Care Centers (CSDE guide):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/MealPattern/Guide_CACFP_Meal_Patterns_Adults.pdf

Guide to Meeting the Meal Pattern Requirements for CACFP Child Care Programs (CSDE guide):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/MealPattern/Guide_CACFP_Meal_Patterns.pdf

Guide to Meeting the Whole Grain-rich Requirement for the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/WGR_Requirement_CACFP.pdf

Meal Patterns for CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-CACFP-Adult-Centers>

USDA Policy Memos for Child Nutrition Programs (USDA's FNS Documents & Forms webpage):

<https://www.fns.usda.gov/resources>

When Commercial Grain Products Require a Product Formulation Statement to Credit in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/When_Commercial_Grain_Products_Require_PFS_CACFP.pdf

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For more information, visit the CSDE's [Crediting Foods in CACFP Child Care Programs](#) and [Crediting Foods in CACFP Adult Day Care Centers](#) webpages, or contact the [CACFP staff](#) at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at http://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Using_Product_Formulation_Statements_CACFP.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; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

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