

When Commercial Grain Products Require a Product Formulation Statement to Credit 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 meeting the requirements for the CACFP meal patterns for children, visit the Connecticut State Department of Education’s (CSDE) [Meal Patterns for CACFP Child Care Programs](#) webpage and [Crediting Foods in CACFP Child Care Programs](#) webpage. For information on meeting the requirements for the CACFP adult meal patterns, visit the CSDE’s [Meal Patterns for CACFP Adult Day Care Centers](#) webpage, [Crediting Foods in CACFP Adult Day Care Centers](#) webpage. Guidance on the crediting documentation requirements is available on the CSDE’s [Crediting Documentation for the Child Nutrition Programs](#) webpage.

A manufacturer’s product formulation statement (PFS) is required when a commercial product’s ingredients statement and packaging do not provide sufficient information to determine if the grain product meets the CACFP crediting or whole grain-rich (WGR) criteria.

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Overview of Crediting Requirements for Grains

To credit as the grains component, grain foods must contain creditable grains and meet the CACFP meal pattern requirements. Creditable grains include whole grains, enriched grains, bran (such as oat bran, wheat bran, corn bran, rice bran, and rye bran), and germ (such as wheat germ). For additional guidance on creditable grains, refer to the CSDE's resources, [How to Identify Creditable Grains in the Child and Adult Care Food Program](#), [Whole Grain-rich Criteria for the CACFP](#), [Crediting Breakfast Cereals in the Child and Adult Care Food Program](#), [Crediting Whole Grains in the Child and Adult Care Food Program](#), and [Crediting Enriched Grains in the Child and Adult Care Food Program](#).

CACFP whole grain-rich (WGR) requirement

The CACFP meal patterns require at least one serving of WGR grains per day, between all meals and snacks served to participants. The USDA's [CACFP best practices](#) recommend at least two servings of WGR grains per day. Whole-grain products and recipes credit as the grains component in CACFP meals and snacks, and meet the WGR requirement. For detailed guidance on the CACFP WGR criteria, refer to the CSDE's [Guide to Meeting the Whole Grain-rich Requirement for the Child and Adult Care Food Program](#).



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Overview of Product Formulation Statement (PFS)

A PFS is a document developed by manufacturers that provides specific information about how a product credits toward the USDA's meal patterns for the Child Nutrition Programs. These forms generally include a detailed explanation of what the product contains and indicate the amount of each ingredient in the product by weight. The information on PFS forms might vary among manufacturers because these forms are not reviewed, approved, or monitored by the USDA.

Requirements for PFS forms

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.

PFS forms must include specific elements to be acceptable as crediting documentation for the CACFP. This includes the product name, product code; serving or portion size; creditable ingredients; and information to demonstrate how creditable ingredients contribute to the USDA's CACFP meal patterns. For grain products, this includes: 1) the weight (grams) of each creditable grain per serving; 2) how the product provides that amount according to the USDA's [Food Buying Guide for Child Nutrition Programs](#) (FBG) or USDA's regulations, guidance, or policies; and 3) if applicable, the combined weight of any noncreditable grains per serving. The product's label with the ingredients statement must also be provided.

Reviewing PFS forms for accuracy

CACFP facilities are responsible for verifying that the calculations and meal pattern contribution statement on a manufacturer's PFS are accurate. Prior to purchasing, serving, and claiming the food product in CACFP meals and snacks, CACFP facilities must review the PFS to ensure that it includes each required element and that 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.

If the manufacturer will not supply a PFS or the PFS does not provide the appropriate documentation, the product cannot credit as the grains component in CACFP meals and snacks.

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Storing PFS forms

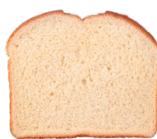
CACFP facilities must maintain PFS forms and crediting documentation on file in accordance with the records retention requirements for the CACFP (refer to the CSDE's resource, [Records Retention Requirements for the Child and Adult Care Food Program](#)). This documentation must be current and will be reviewed by the CSDE during the Administrative Review of the CACFP.

The CSDE recommends maintaining PFS forms in a designated binder or folder for easy reference. Electronic copies of PFS forms should be stored in an easily accessible electronic folder.

Guidance and Training for PFS Forms

For more information on PFS forms, refer to the CSDE's resources, [Using Product Formulation Statements in the Child and Adult Care Food Program](#) and [Accepting Processed Product Documentation in the Child and Adult Care Food Program](#), and the USDA's [Tips for Evaluating a Manufacturer's Product Formulation Statement](#). Additional guidance on PFS forms is available in the "Product Formulation Statements" section of the CSDE's [Crediting Foods in CACFP Child Care Programs](#) webpage and [Crediting Foods in CACFP Adult Day Care Centers](#) webpage.

Training on the requirements for PFS forms is available in the Institute of Child Nutrition's online training, [FBG Module 3: Product Formulation Statements](#), and Module 6: Meal Pattern Documentation Part B – Crediting Commercial Processed Products, of the CSDE's training program, [What's in a Meal: National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12](#).



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Overview of Grain Products that Require a PFS

CACFP facilities must use method 2 and obtain a PFS from the manufacturer if the product's ingredients statement and packaging do not provide sufficient information to determine if the product meets the CACFP crediting requirements or WGR criteria. A PFS is required for commercial products when any of the situations below apply.

1. The first ingredient is not a creditable grain, but the product contains more than one creditable grain.
2. *Applies only to WGR foods:* The first ingredient is not a whole grain, but the product contains more than one whole grain.
3. *Applies only to WGR foods:* The first ingredient is a whole grain, and the product contains two or more enriched grains.
4. *Applies only to WGR foods:* The first ingredient is a flour blend of whole and enriched flour, e.g., "flour blend (whole wheat flour, enriched flour)."
5. A commercial combination food that contains a grain portion does not have a Child Nutrition (CN) label.
6. The manufacturer claims that the product's serving size is less than the required weight or volume in the USDA's chart, [Exhibit A: Grain Requirements for Child Nutrition Programs](#) (Exhibit A).
7. The product is not listed in the USDA's Exhibit A chart.

For guidance on the steps for reviewing a grain product's PFS, refer to "[Reviewing a Grain Product's PFS for Creditable Grains](#)" in this document. For additional assistance with reviewing PFS forms for grains, contact the CSDE's [CACFP staff](#).

When reviewing the first ingredient on the product's label, water is ignored. For combination foods, the crediting and WGR requirements apply only to the grain portion.

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Guidance for Grain Products that Require a PFS

The specific situations that require a PFS for commercial grain products are summarized below. The examples indicate if a PFS is required and what it must indicate. Enriched grains are indicated in italics (e.g., *enriched wheat flour*), whole grains are indicated in green italics (e.g., *whole wheat flour*), and noncreditable grains are indicated in red italics (e.g., *yellow corn flour*).

Situation 1: The first ingredient is not a creditable grain, but the product contains more than one creditable grain.

Grain product: To credit as the grains component, the product's PFS must indicate that the combined weight of all creditable grains is the greatest ingredient by weight.

- **Example: corn muffin (grain product)**

Ingredients: Water, sugar, *whole-grain corn flour*, *whole wheat flour*, *enriched flour (wheat flour, niacin, iron, thiamin mononitrate, riboflavin, folic acid)*, eggs, soybean/canola oil, milk whey, leavening (sodium acid pyrophosphate, baking soda), vital wheat gluten, sugar, nonfat milk, guar gum.

The first ingredient after water is sugar. However, the product contains three creditable grains, including two whole grains (whole-grain corn flour and whole wheat flour) and enriched flour. To credit as the grains component, the product's PFS must indicate that the combined weight of the three creditable grains is more than the weight of the sugar.

Combination food with grain portion: To credit the grain portion as the grains component, the product's PFS must indicate that the combined weight of all creditable grains in the grain portion is the greatest ingredient by weight in the grain portion.

- **Example: Breaded chicken nuggets (combination food with grain portion)**

Ingredients: Chicken, water, salt, and natural flavor. **Breaded with:** *cornmeal*, water, *white whole wheat flour*, salt, *whole-grain corn flour*, dried onion, dried garlic, dried yeast, brown sugar, extractives of paprika, and spices. Breading set in vegetable oil.

The first ingredient in the breading (grain portion) is cornmeal. Cornmeal is not a creditable grain because it is not enriched or whole grain. However, the breading also contains two whole grains (white whole wheat flour and whole-grain corn flour). To credit the breading as the grains component, the product's PFS must indicate that the combined weight of the two whole grains is more than the weight of the cornmeal.

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Situation 2: *Applies only to WGR foods:* The first ingredient is not a whole grain, but the product contains more than one whole grain.

Grain product: To credit as a WGR food, the product's PFS must indicate that the combined weight of all whole grains is the greatest ingredient by weight.

- **Example 1: Oat bread (grain product)**

Ingredients: *Unbleached enriched wheat flour [flour, malted barley flour, reduced iron, niacin, thiamin mononitrate (vitamin B1), riboflavin (vitamin B2), folic acid], water, whole wheat flour, whole oats, sugar, yeast, soybean oil, salt.*

The first ingredient (unbleached enriched wheat flour) is not a whole grain, but the product contains two whole grains (whole wheat flour and whole oats). To credit as a WGR food, the product's PFS must indicate that the combined weight of the two whole grains is equal to or more than the weight of the enriched flour.

Combination food with grain portion: To credit the grain portion as a WGR food, the product's PFS must indicate that the combined weight of all whole grains in the grain portion is the greatest ingredient by weight in the grain portion.

- **Example 2: Breaded chicken nuggets (combination food)**

Ingredients: Chicken, water, salt, and natural flavor. **Breaded with:** *enriched flour (wheat flour, niacin, reduced iron, thiamine mononitrate, riboflavin, folic acid), water, white whole wheat flour, salt, whole-grain corn flour, dried onion, dried garlic, dried yeast, brown sugar, extractives of paprika, and spices. Breading set in vegetable oil.*

The first ingredient in the breading (grain portion) is enriched flour. The breading also contains two whole grains (white whole wheat flour and whole-grain corn flour). To credit as a WGR food, the product's PFS must indicate that the combined weight of the two whole grains in the breading (grain portion) is equal to or more than the weight of the enriched flour.

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Situation 3: *Applies only to WGR foods:* The first ingredient is a whole grain, and the product contains two or more enriched grains.

Grain product: To credit as a WGR food, the product's PFS must indicate that the weight of the whole grain is equal to or more than the combined weight of the enriched grains.

- **Example 1: Wheat roll (grain product)**

Ingredients: *Whole wheat flour, enriched flour (wheat flour, niacin, reduced iron, thiamine mononitrate, riboflavin, folic acid), enriched corn meal (corn meal, ferrous sulfate, niacin, thiamin mononitrate, riboflavin, folic acid), yeast, wheat gluten, contains less than 2% of each of the following: soybean oil, sugar, salt, calcium propionate (preservative), baking soda.*

The first ingredient is whole wheat flour. The product contains two enriched grains (enriched flour and enriched corn meal). To credit as a WGR food, the product's PFS must indicate that the weight of the whole wheat flour is equal to or more than the combined weight of the two enriched grains.

Combination food with grain portion: To credit the grain portion as a WGR food, the product's PFS must indicate that the weight of the whole grain in the grain portion is equal to or more than the combined weight of the enriched grains in the grain portion (refer to example 2 below).

- **Example 2: Breaded chicken nuggets (combination food with grain portion listed separately)**

Ingredients: Chicken, water, salt, and natural flavor. **Breaded with:** *whole-grain cornmeal, water, enriched flour (wheat flour, niacin, reduced iron, thiamine mononitrate, riboflavin, folic acid, salt, enriched corn flour, dried onion, dried garlic, dried yeast, brown sugar, extractives of paprika, and spices. Breeding set in vegetable oil.*

The first ingredient is whole wheat flour. The product contains two enriched grains (enriched flour and enriched corn meal). To credit as a WGR food, the product's PFS must indicate that the weight of the whole wheat flour is equal to or more than the combined weight of the two enriched grains.

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Situation 4: *Applies only to WGR foods:* The first ingredient is a flour blend of whole and enriched flour, e.g., “flour blend (whole wheat flour, enriched flour).”

For a product that contains a flour blend to credit as a WGR food, the product’s PFS must indicate one of the following: the whole grain content is at least 8 grams per ounce equivalent (oz eq) for groups A-G of Exhibit A; or the weight of the whole grain in the flour blend is more than the first ingredient (excluding water) listed *after* the flour blend.

A PFS is required because flour blends do not indicate if the whole grain is the greatest grain ingredient by weight. For example, if the flour blend is 40 percent of the product’s weight (25 percent whole wheat flour and 15 percent enriched flour) and the first ingredient after the flour blend is sugar (30 percent of the product’s weight), the sugar weighs more than the whole wheat flour.

- **Example: Blueberry muffin (grain food)**

Ingredients: Water, **flour blend** (*whole grain wheat flour, enriched bleached flour [wheat flour, niacin, iron, thiamine mononitrate, riboflavin, folic acid]*), sugar, egg, soybean/canola oil, blueberries, leavening (baking soda, sodium aluminum phosphate, monocalcium phosphate), milk whey, wheat gluten, salt.

The first ingredient after water is a flour blend of whole grain and enriched flour. To credit as a WGR food, the product’s PFS must indicate that the whole grain wheat flour in the flour blend is at least 8 grams per oz eq or weighs more than the sugar (first ingredient after flour blend).

A PFS is not required for flour blends that contain only whole grains, such as “flour blend (whole wheat flour, whole-grain oats).” A PFS is not required if the noncreditable grains in a commercial product are listed in any of the following ways:

- after the statement, “contains 2% or less;”
- as part of a non-grain ingredient, such as a bagel that contains molasses powder made with wheat starch or a fruit pastry that contains jam filling made with modified food starch; and
- as part of the non-grain portion of a commercial combination food, such as modified food starch in the chicken portion of breaded chicken or wheat flour in the cheese filling of ravioli.

For additional guidance, refer to “When to ignore noncreditable grains” in section 6 of the CSDE’s [Guide to Meeting the Whole Grain-rich Requirement for the Child and Adult Care Food Program](#).

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Situation 5: *Applies only to the NSLP and SBP meal patterns for grades K-12:* The product contains noncreditable grains that are not listed in any of the following ways: after the statement, “contains 2% or less;” in a non-grain ingredient; or in the non-grain portion of a combination food.

To credit the grain portion as the grains component, the product’s PFS must indicate that creditable grains are the greatest ingredient by weight in the grain portion. For additional guidance on CN labels, refer to the CSDE’s resource, [Using Child Nutrition \(CN\) Labels in the CACFP](#), and visit the “Child Nutrition (CN) Labels” section of the CSDE’s [Crediting Foods in CACFP Child Care Programs and Crediting Foods in CACFP Adult Day Care Centers](#) webpages.

Situation 6: The manufacturer claims that the product’s serving size is less than the required weight or volume in the USDA’s Exhibit A chart. For example, a manufacturer claims that a $\frac{3}{4}$ -ounce enriched bagel credits as 1 oz eq of the grains component.

To credit as the grains component, the product’s PFS must indicate the weight (grams) of each creditable grain per serving and how the product provides that amount according to the FBG or USDA’s regulations, guidance, or policies.

The required amounts for the grains component in the USDA’s Exhibit A chart are not the same for all Child Nutrition Programs because these programs have different meal patterns. The CSDE’s resource, [Grain Ounce Equivalents for the Child and Adult Care Food Program](#), indicates the applicable weight or volume required for each grain group to credit as 1 oz eq of the grains component in the CACFP.

Situation 7: A commercial grain product is not listed in the USDA’s Exhibit A chart.

To credit as the grains component, the product’s PFS must indicate the weight (grams) of each creditable grain per serving and how the product provides that amount according to the FBG or USDA’s regulations, guidance, or policies.

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Reviewing a Grain Product's PFS for Creditable Grains

When a commercial grain product requires a PFS, CACFP facilities are responsible for verifying its accuracy prior to purchasing, serving, and claiming the product in CACFP meals and snacks. This section provides guidance on how to evaluate a commercial grain product's PFS using the creditable grains version of the USDA's [Product Formulation Statement for Documenting Grains in Child Nutrition Programs](#).

USDA's PFS form for grain oz eq

The USDA's [Product Formulation Statement for Documenting Grains in Child Nutrition Programs](#) includes two versions for documenting the crediting contribution of commercial grain products.

- **Crediting Standards Based on Grams of Creditable Grains (ounce equivalent):** This version provides documentation based on the creditable grains per serving. This PFS is required whenever the product's ingredients statement and packaging do not provide sufficient information to determine if the product meets the CACFP crediting or WGR criteria.
- **Crediting Standards Based on Exhibit A Weights per Ounce Equivalent:** This version provides documentation based on the minimum weight or volume for the applicable grain group in the USDA's Exhibit A chart.
 - For information on the required quantities for each grain group, refer to the CSDE's resource, [Grain Ounce Equivalents for the Child and Adult Care Food Program](#).
 - For guidance on how to determine a grain product's meal pattern contribution, refer to the CSDE's resource, [Calculation Methods for Grain Ounce Equivalents in the Child and Adult Care Food Program](#).

The USDA does not require manufacturers to use these forms. However, manufacturers that develop their own PFS forms must include all required information from the applicable USDA form.

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Parts of the USDA's PFS form for grains

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. All PFS forms must include the five required elements below. The product's label with the ingredients statement must also be attached to the PFS.

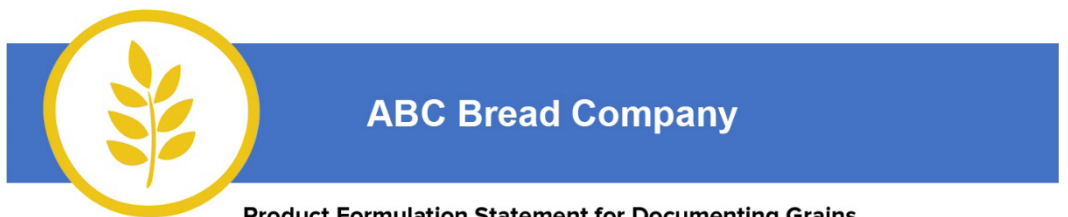
1. **Product name:** The product name stated on the PFS must match or have a similar description to the name on the product label.
2. **Product code:** The product code number is a unique identifier assigned by the manufacturer. It may include numbers, letters, or a combination of both.
3. **Serving 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 (e.g., grams or ounces) or measure (cups), depending on the type of product.
4. **Creditable grain ingredients:** The PFS must list each creditable grain ingredient (whole grains, enriched grains, bran, and germ).
5. **Information to demonstrate how the creditable ingredients contribute toward the meal pattern:** The PFS must include the information needed to calculate the crediting of each ingredient. The PFS must indicate:
 - the Exhibit A grains group (A-I) for the product;
 - if the product contains noncreditable grains and if so, how many grams;
 - a description of each creditable grain ingredient;
 - the grams of each creditable grain ingredient per portion;
 - the appropriate gram standard of creditable grains per serving (16 grams for groups A-G or 28 grams for groups H-I);
 - the creditable amount (oz eq) of each ingredient (obtained by dividing the grams of creditable grain ingredient by the appropriate gram standard);
 - the total weight (per portion) of the product as purchased; and
 - the total contribution (oz eq) of the product per portion.

CACFP facilities should determine if the manufacturer's PFS provides the information required to document that the product meets the crediting criteria for the grains component.

Figure 1 shows a completed USDA PFS form, "Crediting Standards Based on Grams of Creditable Grains (ounce equivalent)," for a sample commercial grain product, Wheat Smile Pancakes.

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Figure 1. Sample PFS for grams of creditable grains



ABC Bread Company

Product Formulation Statement for Documenting Grains in Child Nutrition Programs

(Crediting Standards Based on Grams of Creditable Grains (ounce equivalent))

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. Program operators have the option to choose the crediting method that fits their specific menu planning needs.

A Product Name: Wheat Smile Pancakes Code No.: 14005

Manufacturer: ABC Bread Company Serving Size: 2 pancakes: 50 grams (1.75 ounces)
(raw dough weight may be used to calculate creditable grains)

B I. Does the product meet the whole grain-rich criteria? Yes No

C II. Does the product contain non-creditable grains? Yes No How many grams? _____
(Products with more than 0.24 ounce equivalent (oz eq) or 3.99 grams (g) for Groups A-G or 6.99g for Groups H and I of non-creditable grains do not credit toward the grains requirement for school meals.)

III. Use Exhibit A: Grain Requirements for Child Nutrition Programs in the *Food Buying Guide for Child Nutrition Programs (FBG)* to determine if the product fits into Groups A-G (baked goods), Group H (cereal grains) or Group I (RTE breakfast cereals). (Different methodologies are applied to calculate the grains contribution based on creditable grains. Groups A-G use the standard of 16g creditable grains per oz eq; Groups H and I use the standard of 28g creditable grains per oz eq or volume.)

D Indicate which Exhibit A Group (A-I) the product belongs: C

DESCRIPTION OF CREDITABLE GRAIN INGREDIENT*	GRAMS OF CREDITABLE GRAIN INGREDIENT PER PORTION ¹	GRAM STANDARD OF CREDITABLE GRAINS PER OZ EQ (16g or 28g) ²	CREDITABLE AMOUNT
E	F	G	H
	A	B	A ÷ B
Whole wheat flour (30%)	15	16	0.9375
Enriched flour (22%)	11	16	0.6875
		I Total	1.625
	J Total Creditable Amount ³		1.50

* Creditable grains vary by Program. See the FBG for specific Program requirements.

¹ (Serving size) X (% of creditable grains in formula); serving sizes other than grams must be converted to grams.

² Standard grams of creditable grains from the corresponding Group in Exhibit A.

³ Total Creditable Amount must be rounded **down** to the nearest quarter (0.25) oz eq. Do **not** round up.

K Total weight (per portion) of product as purchased 50 g (1.75 oz)

Total contribution of product (per portion) 1.5 oz eq

L I certify that the above information is true and correct and that a 1.75 ounce portion of this product (ready for serving) provides 1.5 oz eq grains. I further certify that non-creditable grains **are not** above 0.24 oz eq per portion. Products with more than 0.24 oz eq or 3.99g for Groups A-G or 6.99g for Groups H and I of non-creditable grains do not credit toward the grains requirement for school meals.

M John Smith
Signature

John Smith
Printed Name

President, ABC Bread Company
Title

07/01/2022 (123) 456-7890
Date Phone Number

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Steps for Reviewing a PFS for Creditable Grains

The guidance below indicates what to review when determining if a PFS for creditable grains is accurate. The letters refer to the green circles in the applicable sections of the sample PFS (ABC Bread Company's Wheat Smile Pancakes) in figure 1.

- A. **Product information:** Check that the product name, code number, manufacturer, and serving size on the PFS match the information on the product packaging.

The PFS for Wheat Smile Pancakes includes all required information for this section. The menu planner would need to check the product's packaging to confirm that it matches the information on the PFS.

- B. **Part I: "Does the product meet the whole grain-rich criteria"**

If "Yes" is checked, review the information for noncreditable grains in part II (refer to C) and creditable grain ingredients in part III (refer to E).



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C. Part II: “Does the product contain noncreditable grains”

This PFS is also intended for the National School Lunch Program (NSLP) and School Breakfast Program (SBP), which require a noncreditable grains limit for WGR and enriched grain foods. The CACFP “Rule of Three” states that noncreditable grains cannot be any of the first three grain ingredients but it does not require a specific limit for noncreditable grains. If the PFS indicates that the product meets the NSLP/SBP WGR criteria, it will also comply with the CACFP WGR criteria.

- **Yes:** If the “Yes” box is checked, the product’s PFS must indicate the total grams of noncreditable grains in the “How many grams?” section or include a statement that the product does not exceed the applicable limit for each grain group, e.g., “≤3.99 grams” for groups A-G or “≤6.99 grams” for groups H-I. For examples of noncreditable grains, refer to section 4 of the CSDE’s [Guide to Meeting the Whole Grain-rich Requirement for the CACFP](#).

If the product’s ingredients statement contains more than one noncreditable grain before the statement “contains 2% or less,” confirm with the manufacturer that the grams listed in part II (D) include the combined weight of all noncreditable grains in the product’s ingredients statement.

Example: A PFS indicates that the product contains 1 gram of noncreditable grains. The product’s ingredients statement includes three noncreditable grains (modified cornstarch, wheat flour, and rice starch) listed before the statement “contains 2% or less.” The CACFP facility should check with the manufacturer to verify that the 1 gram includes the combined weight of the three noncreditable grains. Alternatively, the CACFP facility can use the CACFP “Rule of Three” to review the product.

- **No:** If the “No” box is checked, review the product’s ingredients statement to determine if any noncreditable grains are listed.

The “No” box is checked to indicate that the Wheat Smile Pancakes do not contain any noncreditable grains. The menu planner would need to check the ingredients statement to confirm this information.

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D. Part III: “Indicate which Exhibit A grain group (A-I) the product belongs”

Check that the PFS lists the correct Exhibit A grain group for the product (refer to the CSDE’s resource, [Grain Ounce Equivalents for the Child and Adult Care Food Program](#)). For example, the PFS for bread must list group B and the PFS for pancakes must list group C.

The PFS for Wheat Smile Pancakes indicates group C, which is the correct group for pancakes.

E. Part III chart, first column: “DESCRIPTION OF CREDITABLE GRAIN INGREDIENT”

Review the product’s ingredients statement to identify all creditable grains, i.e., whole grains, enriched grains, bran, and germ. Check that the PFS lists the same creditable grains. For guidance on identifying creditable grains, refer to the CSDE’s resources, [Crediting Whole Grains in the Child and Adult Care Food Program](#) and [Crediting Enriched Grains in the Child and Adult Care Food Program](#).

The PFS for Wheat Smile Pancakes indicates two creditable grains: whole wheat flour and enriched flour. The menu planner would need to check the ingredients statement to confirm this information.

F. Part III chart, second column: “GRAMS OF CREDITABLE GRAIN INGREDIENTS PER PORTION”

Check that the PFS lists the grams of each creditable grain.

The PFS for Wheat Smile Pancakes indicates the grams of each creditable grain: 15 grams of whole wheat flour and 11 grams of enriched flour.

G. Part III chart, third column: “GRAM STANDARD OF CREDITABLE GRAIN PER OZ. EQUIVALENT (16g or 28g)”

Check that the PFS uses the correct gram standard for each creditable grain ingredient (E), based on the product’s Exhibit A grain group listed above the chart (D).

- **Groups A-G (baked goods)** require 16 grams of creditable grains to credit as 1 oz eq. To credit as 1 oz eq of a WGR food, the 16 grams of creditable grains must include at least 8 grams of whole grains.
- **Group H (cereal grains)** requires 28 grams of creditable grains to credit as 1 oz eq. To credit as 1 oz eq of a WGR food, the 28 grams of creditable grains must include at least 14 grams of whole grains.

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- **Group I (RTE breakfast cereals)** requires 28 grams (1 ounce) or the equivalent volume indicated in Exhibit A (1 cup for flaked and round cereals, 1¼ cups for puffed cereals, and ¼ cup for granola) to credit as 1 oz eq. For guidance on crediting breakfast cereals, refer to the CSDE's [Crediting Breakfast Cereals in the Child and Adult Care Food Program](#).

The PFS for Wheat Smile Pancakes uses the correct standard of 16 grams of creditable grains for the pancakes (group C).

H. Part III chart, fourth column: “CREDITABLE AMOUNT”

The “CREDITABLE AMOUNT” is the oz eq contribution of each ingredient. Check that the calculation for the creditable amount of each creditable grain ingredient is correct. For each ingredient listed in column 1 (E), divide the “GRAMS OF CREDITABLE GRAIN INGREDIENT PER PORTION” in column 2 (F) by the “GRAM STANDARD OF CREDITABLE GRAIN PER OZ. EQUIVALENT” in column 3 (G).

The calculations on the PFS for Wheat Smile Pancakes are correct.

- **Whole wheat flour:** 15 grams divided by the creditable grains standard of 16 grams = 0.9375 oz eq.
- **Enriched flour:** 11 grams divided by the creditable grains standard of 16 grams = 0.6875 oz eq.

I. Part III chart, bottom of fourth column: “Total”

Check that the “Total” at the bottom of column 4 equals the sum of all creditable amounts.

The calculation on the PFS for Wheat Smile Pancakes is correct: 0.9375 oz eq of whole wheat flour plus 0.6875 oz eq of enriched flour = 1.625 oz eq.

J. Part III chart, bottom of fourth column: “Total Creditable Amount”

Check that the “Total Creditable Amount” at the bottom of column 4 is rounded **down** to the nearest quarter (¼) serving. For example, 1.625 rounds down to 1.5, 1.49 and 1.27 round down to 1.25, and 1.24 rounds down to 1.

The rounding on the PFS for Wheat Smile Pancakes is correct: 1.625 rounds down to 1.5 oz eq.

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K. “Total weight (per portion) of product as purchased” and “Total contribution of product (per portion)”

Check that the total weight per portion as purchased in this section is the same as the serving size listed at the top of the PFS (A). Check that the total contribution per portion (oz eq) in this section is the same as the “Total Creditable Amount” (J) listed at the bottom of column 4 in the chart in part III.

The information on the PFS for Wheat Smile Pancakes is correct: The serving weight is listed as 1.75 ounces in both sections. The crediting contribution is listed as 1.5 oz eq in both sections.

L. Certification statement

Check that the portion size and oz eq contribution in the certification statement is the same as the information listed just above the certification statement (L).

The information on the PFS for Wheat Smile Pancakes is correct: The serving weight is listed as 1.75 ounces in both sections. The crediting contribution is listed as 1.5 oz eq in both sections.

M. Signature

Check that the manufacturer’s PFS is on company letterhead and is signed and dated by an official company representative. The signature may be handwritten, stamped, or electronic.

The PFS for Wheat Smile Pancakes is on company letterhead and is signed and dated by a company official.

CACFP facilities must maintain PFS forms and supporting information on file to document meal pattern compliance for auditing purposes (refer to “[Storing PFS forms](#)” in this document). This documentation will be reviewed by the CSDE during the Administrative Review of the CACFP.

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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

Crediting Breakfast Cereals in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/credit_cereals_cacfp.pdf

Crediting Commercial Processed Products (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Adult Day Care Centers webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-adult-day-care-centers/documents/#CommercialProducts>

Crediting Commercial Processed Products (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Child Care Programs webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-child-care-programs/documents/#commercialproducts>

Crediting Enriched Grains in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/credit_enriched_grains_cacfp.pdf

Crediting Whole Grains in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/credit_whole_grains_cacfp.pdf

Exhibit A: Grain Requirements for Child Nutrition Programs (USDA):

<https://foodbuyingguide.fns.usda.gov/Content/TablesFBG/ExhibitA.pdf>

Food Buying Guide Exhibit A Grains Tool (USDA):

<https://www.fns.usda.gov/tn/food-buying-guide-interactive-web-based-tool>

Food Buying Guide Section 4: Overview of Crediting Requirements for the Grains Component (USDA):

https://foodbuyingguide.fns.usda.gov/Content/TablesFBG/USDA_FBG_Section4_Grains.pdf

Food Buying Guide Section 4: Yield Table for Grains (USDA):

https://foodbuyingguide.fns.usda.gov/files/Reports/USDA_FBG_Section4_GrainsYieldTable.pdf

Grain Ounce Equivalents for the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/grain_oz_eq_cacfp.pdf

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Grains Component (“How To” section of CSDE’s Crediting Foods in CACFP Adult Day Care Centers webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-adult-day-care-centers/how-to#Grains>

Grains Component (“How To” section of CSDE’s Crediting Foods in CACFP Child Care Programs webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-child-care-programs/how-to#Grains>

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/guide_wgr_requirement_cacfp.pdf

How to Identify Creditable Grains for the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/identify_creditable_grains_cacfp.pdf

How to Use the Grain Ounce Equivalents Chart for the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/how_to_use_ounce_equivalents_chart_cacfp.pdf

Ounce Equivalents (“How To” section of the CSDE’s Crediting Foods in CACFP Adult Day Care Centers webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-adult-day-care-centers/how-to#OunceEquivalents>

Ounce Equivalents (“How To” section of the CSDE’s Crediting Foods in CACFP Child Care Programs webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-child-care-programs/how-to#OunceEquivalents>

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

Records Retention Requirements for the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cacfp/forms/records_retention_cacfp.pdf

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

<https://www.fns.usda.gov/sites/default/files/resource-files/manufacturerPFStipsheet.pdf>

USDA Final Rule: Child Nutrition Programs: Meal Patterns Consistent with the 2020-2025 Dietary Guidelines for Americans (89 FR 31962):

<https://www.federalregister.gov/documents/2024/04/25/2024-08098/child-nutrition-programs-meal-patterns-consistent-with-the-2020-2025-dietary-guidelines-for>

USDA Memo SP 05-2025, CACFP 04-2025, and SFSP 02-2025: Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements:

<https://www.fns.usda.gov/cn/labeling/guidance-accepting-processed-product-documentation>

Using Product Formulation Statements in the Child and Adult Care Food Program (CSDE):

http://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/using_product_formulation_statements_cacfp.pdf

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For more information, visit the CSDE's [Crediting Foods in CACFP Child Care Programs](#) webpage and [Crediting Foods in CACFP Adult Day Care Centers](#) webpage 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 https://portal.ct.gov/-/media/sde/nutrition/cacfp/crediting/when_commercial_grain_products_require_pfs_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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