Using Product Formulation Statements in the School Nutrition Programs

This guidance applies to the U.S. Department of Agriculture's (USDA) meal patterns for grades K-12 and preschool (ages 1-5) in the National School Lunch Program (NSLP), School Breakfast Program (SBP), and Afterschool Snack Program (ASP) of the NSLP. The Seamless Summer Option (SSO) of the NSLP follows the NSLP, SBP, and ASP meal patterns.

For information on the meal patterns for the school nutrition programs, visit the Connecticut State Department of Education's (CSDE) Meal Patterns for Grades K-12 in School Nutrition Programs webpage, Meal Patterns for Preschoolers in School Nutrition Programs webpage, and the "Meal Patterns and Crediting" section of the ASP webpage. For information on the crediting requirements, visit the CSDE's Crediting Foods in School Nutrition Programs webpage and Crediting Documentation for the Child Nutrition Programs webpage.

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Required Crediting Documentation for Processed Foods

The meal patterns for the school nutrition programs require specific portions of five meal components for each meal and grade group. These include meats/meat alternates (MMA), grains, vegetables, fruits, and milk. The USDA requires that school food authorities (SFAs) must be able to document how processed foods credit toward these meal components in reimbursable meals and afterschool snacks.

Processed foods are commercially prepared foods and beverages with added ingredients. Some examples include:

- combination foods that contain more than one meal component, e.g., pizza, chicken nuggets, cheese ravioli, hummus and other bean dips, fruit and yogurt smoothies, fruit-filled pastries, and trail mixes with dried fruits and nuts;
- foods with added liquids, binders, and extenders, e.g., deli meats, hotdogs, and sausages (refer to the CSDE's resources, *Crediting Deli Meats in the School Nutrition Programs* and *Crediting Commercial Meat/Meat Alternate Products in the School Nutrition Programs*);
- dried meat, poultry, and seafood products, e.g., jerky and summer sausages;
- foods that are alternate protein products (APPs) or contain APPs (refer to the CSDE's resource, *Requirements for Alternate Protein Products in the School Nutrition Programs*);
- fruits and vegetables with added ingredients, e.g., breaded onion rings, french fries, hash brown patties, coleslaw, and dried soup mix; and
- whole grain-rich (WGR) or enriched grain products that also contain noncreditable grains (e.g., oat fiber, corn fiber, wheat starch, corn starch, and modified food starch, including potato, legume, and other vegetable flours), such as muffins, crackers, breakfast cereals, and grain-based-deserts like cookies, graham crackers, granola bars, and pastries.

These types of foods require specific documentation to credit toward the meal components of the school meal patterns. This documentation must be obtained prior to purchasing, serving, and claiming the food product in reimbursable meals and afterschool snacks.

> SFAs are responsible if a menu does not meet the meal pattern requirements. The USDA requires crediting documentation to demonstrate how food items meet the requirements of the meal pattern regulations.

Using Product Formulation Statements in the School Nutrition Programs

Overview of PFS Forms

A PFS is a document developed by manufacturers that provides specific information about how a commercial processed 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.

While only processed products that contain at least ½ ounce equivalent (oz eq) of MMA are eligible for CN labels, a PFS can be used to document the meal pattern contribution for any processed food product. However, unlike CN labels, the information on PFS forms might vary among manufacturers because the USDA does not review, approve, or monitor these forms. Figure 1 shows an example of a PFS for commercial grilled chicken nuggets.

When a PFS is required

SFAs must obtain a PFS from the manufacturer for all commercial processed products without a Child Nutrition (CN) label that are not listed in the USDA's *Food Buying Guide for Child Nutrition Programs* (FBG). Commercial processed products without this documentation do not credit in reimbursable meals and afterschool snacks.

To avoid additional burdens on food industry partners, SFAs cannot request a PFS or additional crediting information when a valid CN label or watermarked CN label is provided. For guidance on CN labels, refer to the CSDE's resource, *Using Child Nutrition (CN) Labels in the School Nutrition Programs*, and visit the "Child Nutrition Labels" section of the CSDE's Crediting Documentation for the Child Nutrition Programs webpage.

Verifying PFS forms for accuracy

SFAs are responsible for verifying that the calculations and meal pattern contribution statement on a manufacturer's PFS are accurate. The USDA requires that SFAs must obtain and verify the PFS for accuracy prior to purchasing, serving, and claiming the food product in reimbursable meals and afterschool snacks. SFAs must ensure that the PFS includes each required element, and the crediting calculations are correct. If any information is missing or incorrect, SFAs must request a revised PFS from the manufacturer, with supporting documentation if needed.

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

Figure 1. Sample PFS for a commercial MMA product



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

Food manufacturers/vendors must: 1. Provide the following information on company letterhead signed by an official company representative. 2. Use the "Food Buying Guide for Child Nutrition Programs" (FBG) to fill out the tables below. 3. Provide a copy of the ingredient list from the product package.

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 FBG[1]	OUNCES PER RAW PORTION OF CREDITABLE MEAT INGREDIENT[2] A	MULTIPLY	FBG YIELD[3] B	CREDITABLE AMOUNT A x B
Boneless chicken without skin	2.88 ounces	x	0.73	2.1 ounces
		x		
		x		
			C. Total Creditable Meats Amount (oz)	2.1 ounces

[1] Ingredient(s) listed must match a food item found in the FBG or be a similar item that may substitute if the exact item is not listed. When searching for the food item, select the food item that most closely matches 1) the initial state of the ingredient as it is added to the formulation shown in the "Food As Purchased, AP" description and 2) the final state of the ingredient as consumed in the final product (e.g., cooked, raw, drained) shown in "Serving Size per Meal Contribution" description. Select the food item that credits as 1 ounce equivalent (oz eq).

[2] Provide the amount in ounces of the ingredient in the form that matches "As Purchased" column in the FBG (typically raw/unprocessed).

[3] The yield must match the yield provided in the FBG for the ingredient listed in the first column; the FBG yield is shown in the "Servings per Purchase Unit" column or in the "Additional Information" column.

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

Total creditable amount of product (per portion). **Note:** 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 ounce equivalents 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 (Appendix A of 7 CFR Parts 210, 220, 225, and 226) as demonstrated by the attached supplier documentation.

John Smith
Signature

President
Title

John Smith
Printed Name

1/14/2026
Date

123-456-7890
Phone Number

Using Product Formulation Statements in the School Nutrition Programs

Required PFS Information

A PFS is an official certified document of the company. PFS forms 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 school nutrition programs. The product's label with the ingredients statement must also be attached.

> PFS forms that do not contain the required elements cannot be accepted as crediting documentation. SFAs must request a revised PFS from the manufacturer, with supporting documentation if needed.

Guidance on the required PFS elements is below.

1. **Product name:** The product name on the PFS must match or have a similar description to the name on the product label. Some examples are below.

Name on label	Name on PFS	Acceptable match?
Crispy breaded square chicken strips	Breaded chicken strips	Yes. The description is similar.
Crispy breaded square chicken strips	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.
Early Harvest Green Beans	Green beans	Yes. This matches the type of beans listed on the product label.

2. **Product code:** A unique identifier assigned by the manufacturer that may include numbers, letters, or a combination of both.

3. **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 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).

4. **Creditable ingredients:** 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 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.

5. **Information demonstrating meal pattern contribution:** The PFS must demonstrate how the creditable ingredients contribute to the USDA's meal patterns for the school nutrition programs.

    - **Rounding rules:** The manufacturer's crediting calculations must follow the USDA's rounding rules for the meal pattern contribution. All creditable amounts must round down to the nearest creditable amount for the specific meal component, i.e., ¼ oz eq for MMA and 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 (⅛ cup).

    - **Product weight versus creditable amount:** The creditable amount cannot exceed the total weight of the product. For example, a hamburger that weighs 1½ ounces cannot credit as 2 oz eq of the MMA component.

- **Visible meal components:** The creditable meal components in the finished product must be visible (recognizable). 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.

  Note: Unrecognizable ingredients do not credit. Some examples include peanut butter in smoothies, pureed tofu in soups, applesauce in muffins, and pureed fruits and vegetables in foods other than smoothies. The USDA's intent for this requirement is to ensure that children can easily identify the foods in reimbursable meals and afterschool snacks. The USDA emphasizes the importance of the nutrition education aspect of the Child Nutrition Programs, which includes the goal of helping children easily recognize the key food groups that contribute to a healthy meal.

- **Supporting documentation for APPs:** The PFS for products that contain APPs must provide supporting documentation to indicate that these ingredients meet the USDA's APP requirements specified in Appendix A of the NSLP and SBP 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 USDA's Sample APP Documentation). For additional guidance on APPs, visit the USDA's Alternate Protein Products webpage and refer to the CSDE's resource, *Requirements for Alternate Protein Products in the School Nutrition Programs*.

PFS forms that do not contain the required elements cannot be accepted as crediting documentation.

Manufacturers are responsible for ensuring that commercial products are processed to meet the meal pattern contribution stated on the PFS. SFAs are responsible for verifying the PFS form's crediting information before serving the product and maintaining this documentation on file for the CSDE's Administrative Review of the school nutrition programs.

Using Product Formulation Statements in the School Nutrition Programs

Guidance for Reviewing PFS Forms

The USDA's Child Nutrition Programs: Tips for Evaluating a Manufacturer's Product Formulation Statement webpage provides guidance on how to review a PFS. Guidance on how to review a grain PFS is available in the CSDE's resource, *When Commercial Grain Products Require a Product Formulation Statement to Credit in the School Nutrition Programs*.

Training on the requirements for PFS forms is available in Module 8: Meal Pattern Documentation for Crediting Commercial Processed Products of the CSDE's training program, *What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs*. Additional guidance on PFS forms is available in the "Product Formulation Statements" section of the CSDE's Crediting Documentation for the Child Nutrition Programs webpage.

Storing PFS Forms

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.

SFAs must maintain all PFS forms and other crediting documentation on file in accordance with the records retention requirements for the school nutrition programs. For more information, refer to the CSDE's resource, *Records Retention Requirements for the School Nutrition Programs*. This documentation must be current and will be reviewed by the CSDE during the Administrative Review of the school nutrition programs.



Using Product Formulation Statements in the School Nutrition Programs

USDA PFS Forms

The USDA's Product Formulation Statement Guidance and Templates for Food Manufacturers/Industry webpage provides PFS templates for the MMA, grains, fruits, and vegetables components, and resources to assist SFAs with evaluating the accuracy of a PFS. The applicable USDA PFS forms for the school nutrition programs are indicated below.

Manufacturers are not required to use the USDA forms. However, alternate PFS forms must include all required information from the USDA forms.

Manufacturers may modify the USDA's PFS forms for various types of commercial products. For example, a PFS for cheese pizza could include crediting information for the vegetables component (tomato sauce) in addition to the MMA component (cheese) and grains component (crust). 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. The PFS must include the information needed for SFAs to determine how the product credits in the school nutrition programs. For more guidance, refer to "Sample completed PFS forms for multiple component foods" in this section.

The applicable USDA PFS forms for each program are indicated below. Commercial products with appropriate crediting documentation on the PFS forms for the NSLP, SBP, and ASP meal patterns for grades K-12 also credit in the preschool meal patterns.

PFS forms for MMA

This PFS is used to document the oz eq of MMA in one serving of a commercial product. This form is the same for all school nutrition programs and grade groups.

- Alternate Protein Products (USDA webpage): https://www.fna.usda.gov/tn/cnp/food-industry-toolkit/app
- Product Formulation Statement for Documenting Meats/Meat Alternates (M/MA) in Child Nutrition Programs (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-pfs-mma-template.pdf
- Product Formulation Statement for Documenting Meats/Meat Alternates (M/MA) in Child Nutrition Programs: Completed Sample (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-pfs-mma-sample.pdf

Using Product Formulation Statements in the School Nutrition Programs

PFS forms for vegetables and fruits

These PFS forms are used to document the cups of fruits and vegetables in one serving of a commercial product. The PFS forms for the NSLP and SBP for grades K-12 include the meal pattern contribution of the five vegetable subgroups (dark green, red/orange, beans, peas, and lentils, starchy, and other), which are required in the NSLP meal patterns for grades K-12. These subgroups are not required in the SBP or ASP meal pattern for grades K-12 or the preschool meal patterns.

- **NSLP and SBP for grades K-12:** Product Formulation Statement for Documenting Vegetables and Fruits in School Meal Programs (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-pfs-vegfruit-template-schoolmeals.pdf
    - Product Formulation Statement for Documenting Vegetables and Fruits in School Meal Programs: Completed Sample for Vegetables (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-veg-fruit-pfs-sample-schoolmeals-veg-subgroup.pdf
- **NSLP, SBP, and ASP for preschool:** 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.fna.usda.gov/sites/default/files/resource-files/tn-pfs-vegfruit-template-cacfp.pdf

PFS forms for grains

The PFS forms for the NSLP, SBP, and ASP meal patterns for grades K-12 and the preschool meal patterns are used to document the grains oz eq contribution in one serving of a commercial product.

- Product Formulation Statement for Documenting Grains Ounce Equivalents in Child Nutrition Programs (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-pfs-grains-oz-eq-template.pdf
- Product Formulation Statement for Documenting Grains Ounce Equivalents in Child Nutrition Programs: Completed Sample (USDA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-pfs-grains-oz-eq-sample.pdf

For guidance on how to review a grain PFS, refer to the CSDE's resource, *When Commercial Grain Products Require a Product Formulation Statement to Credit in the School Nutrition Programs*.

Sample completed PFS forms for multiple component foods

These sample completed PFS forms provide examples for combination foods that contribute to more than one meal component.

- Sample PFS for Berry Smoothie (MMA and Fruit): https://www.fna.usda.gov/sites/default/files/resource-files/tn-smoothie-sample-pfs-mma-fruit.pdf
- Sample PFS for Breakfast Sandwich (Grains and MMA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-sample-pfs-egg-sandwich-mma-grains.pdf
- Sample PFS for Chili (MMA and vegetable Subgroups with Beans, Peas, Lentils as Vegetable): https://www.fna.usda.gov/sites/default/files/resource-files/tn-sample-pfs-chili-bpl-veg.pdf
- Sample PFS for Chili (MMA and Vegetable Subgroups with Beans, Peas, Lentils as MMA): https://www.fna.usda.gov/sites/default/files/resource-files/tn-sample-pfs-chili-bpl-mma.pdf

Resources

Accepting Processed Product Documentation in the School Nutrition Programs (CSDE): https://portal.ct.gov/-/media/sde/nutrition/nslp/crediting/accepting_processed_product_documentation_snp.pdf

Accepting Product Documentation (CSDE's Crediting Documentation for the Child Nutrition Program webpage): https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/accepting-product-documentation

Appendix A to 7 CFR 210: Alternate Foods for Meals (USDA): https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210#Appendix-A-to-Part-210

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Appendix A to 7 CFR 220: Alternate Foods for Meals (USDA):
https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-220#Appendix-A-to-Part-220

Child Nutrition Programs: Tips for Evaluating a Manufacturer's Product Formulation Statement (USDA webpage):
https://www.fns.usda.gov/cn/labeling/tips-evaluating-pfs

Crediting Documentation for the Child Nutrition Programs (CSDE webpage):
https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs

Crediting Foods in School Nutrition Programs (CSDE webpage):
https://portal.ct.gov/sde/nutrition/crediting-foods-in-school-nutrition-programs

FBG Module 3: Product Formulation Statements (Institute of Child Nutrition):
https://theicn.docebosaas.com/learn/courses/139/fbg-module-3-product-formulation-statements-pfs

Food Buying Guide for Child Nutrition Programs (USDA):
https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs

Guide to Meeting the Whole Grain-rich Requirement for the Meal Patterns for Grades K-12 in the School Nutrition Programs (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/nslp/crediting/guide_wgr_requirement_snp_grades_k-12.pdf

Product Formulation Statement Guidance and Templates for Food Manufacturers/Industry (USDA):
https://www.fna.usda.gov/tn/cnp/food-industry-toolkit/pfs/guidance

Product Formulation Statements (CSDE's Crediting Documentation for the Child Nutrition Programs webpage):
https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/product-formulation-statements

Records Retention Requirements for the School Nutrition Programs (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/nslp/records_retention_snp.pdf

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

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Using Child Nutrition (CN) Labels in the School Nutrition Programs (CSDE): https://portal.ct.gov/-/media/sde/nutrition/nslp/crediting/cn_labels_snp.pdf

What's in a Meal Module 8: Meal Pattern Documentation for Crediting Commercial Processed Products (CSDE's Training Program, What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs): https://portal.ct.gov/sde/nutrition/meal-pattern-training-materials#module8

When Commercial Grain Products Require a Product Formulation Statement to Credit in the School Nutrition Programs (CSDE): https://portal.ct.gov/-/media/sde/nutrition/nslp/crediting/when_commercial_grain_products_require_pfs_snp.pdf

For more information, visit the CSDE's Crediting Documentation for the Child Nutrition Programs webpage or contact the school nutrition programs 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/nslp/crediting/product_formulation_statements.pdf.

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Using Product Formulation Statements in the School Nutrition Programs

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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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