

When Commercial Grain Products Require a Product Formulation Statement to Credit in the Summer Food Service Program

Sponsors of the Summer Food Service Program (SFSP) must be able to document that commercial grain products meet the crediting requirements of the U.S. Department of Agriculture's (USDA) SFSP meal patterns. A manufacturer's product formulation statement (PFS) is required when the product's ingredients statement and packaging do not provide sufficient information to determine if the grain product meets the SFSP crediting criteria. This document provides guidance on when SFSP sponsors must obtain a PFS to document a commercial grain product's meal pattern contribution and how to how to verify the accuracy of a PFS.

Overview of Crediting Requirements for Grains/Breads

To credit as the grains/breads component in the SFSP meal patterns, commercial grain products and grain foods made from scratch must be made with creditable grains. 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 Connecticut State Department of Education's (CSDE) resources, [Crediting Whole Grains in the Summer Food Service Program](#), [Crediting Enriched Grains in the Summer Food Service Program](#), and [Crediting Breakfast Cereals in the Summer Food Service Program](#).

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 Child Nutrition Programs. Unlike Child Nutrition (CN) labels, the information on PFS forms can vary among manufacturers because the USDA does not approve or monitor PFS forms for compliance with the product's actual formulation, or the stated meal pattern contribution.



To be acceptable as crediting documentation for the grains/breads component of the SFSP meal patterns, a PFS must contain the required information in the USDA's [Product Formulation Statement for Documenting Grains/Breads Servings in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks](#). The PFS must indicate the specific crediting information for the product, including the weight (grams) of each creditable grain per serving and 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.

If the manufacturer will not supply a PFS or the PFS does not provide the appropriate documentation, the product cannot credit as the grains/breads component in the SFSP meal patterns.

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SFSP sponsors must verify the accuracy of the PFS before including the commercial grain product in reimbursable meals and snacks, and request supporting documentation from the manufacturer if needed. SFSP sponsors must maintain PFS forms and crediting documentation on file. The CSDE will review this information during the Administrative Review of the SFSP.

For more information on PFS forms, refer to the CSDE's resources, [Using Product Formulation Statements in the Summer Food Service Program](#) and [Accepting Processed Product Documentation in the Summer Food Service Program](#), and the USDA's [Tips for Evaluating a Manufacturer's Product Formulation Statement](#).

Training on the PFS requirements and how to review a PFS is available in Module 6: Meal Pattern Documentation 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](#).

Overview of Grain Products that Require a PFS

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. A commercial combination food that contains a grain portion does not have a Child Nutrition (CN) label.
3. The manufacturer claims that the product's serving size is less than the required weight or volume in the USDA's [Exhibit A: Grain Requirements for Child Nutrition Programs](#) (Exhibit A chart).
4. The product is not listed in the Exhibit A chart.

The specific considerations and examples for each type of grain product that requires a PFS begin on page 3. Guidance on how to review a grain product's PFS begins on page 5.

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



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Guidance for Grain Products That Require a PFS

The specific considerations for each type of grain product that requires a PFS are summarized below. The examples indicate if a PFS is required and what it must indicate. Enriched grains are indicated in *italics*, whole grains are indicated in *green italics*, and noncreditable grains are indicated in *red italics*.

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/breads component, the 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 (sugar) is not a creditable grain. However, the product contains three creditable grains, including two whole grains (whole-grain corn flour and whole-wheat flour) and enriched flour. The PFS must indicate that the combined weight of the three creditable grains is more than the weight of the sugar.

- **Combination food:** For the grain portion to credit as the grains/breads component, the 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. The ingredients statement below shows an example.

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/breads component, the PFS must indicate that the combined weight of the two whole grains is more than the weight of the cornmeal.

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2

A commercial combination food that contains a grain portion (such as pizza or breaded chicken nuggets) does not have a Child Nutrition (CN) label.

The PFS must indicate that creditable grains are the greatest ingredient by weight in the grain portion.

CN labels are available for main dish entrees that contain at least ½ ounce equivalent of the meat/meat alternates component. For additional guidance on CN labels, refer to the CSDE’s resource, [Using Child Nutrition \(CN\) Labels in the Summer Food Service Program](#), and visit the “[Crediting Commercial Processed Products](#)” section of the CSDE’s SFSP webpage.



3

The manufacturer claims that the product’s serving size is less than the required weight or volume in the USDA’s [Exhibit A: Grain Requirements for Child Nutrition Programs](#) (Exhibit A chart). For example, a manufacturer claims a ¾-ounce enriched bagel credits as 1 serving of the grains/breads component.

The 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 CSDE’s resource, [Servings for Grains/Breads in the Summer Food Service Program](#), lists the applicable weight or volume required for each grain group to credit as 1 serving of the grains/breads component.

4

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

The 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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Parts of the USDA's PFS form for grains/breads

A PFS is an official certified document of the company. It must be on company letterhead and must be 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. It indicates the amount needed to provide the creditable amount stated on the PFS.
4. **Creditable grain ingredients:** The PFS must list each creditable grain ingredient. The creditable grain ingredients 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).
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;
 - a description of each creditable grain ingredient;
 - the grams of each creditable grain ingredient per portion;
 - the appropriate gram standard of creditable grains per grains/breads serving (14.75 grams for groups A-G or 25 grams for groups H-I);
 - the creditable amount (grains/breads servings) of each ingredient (divide grams of creditable grain ingredient by the appropriate gram standard);
 - the total weight (per portion) of the product as purchased; and
 - the total contribution (grains/breads servings) of the product per portion.

SFSP sponsors should determine if the manufacturer's PFS provides the information required to document that the product meets the crediting criteria for the grains/breads component. Table 1 shows a sample completed PFS form for the grams of creditable grains in a commercial grain product.

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Table 1. Sample PFS for grams of creditable grains



ABC Bread Company

Product Formulation Statement for Documenting Grains/Breads Servings in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks

(Crediting Standards Based on Grams of Creditable Grains per Grains/Breads Serving (not 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

II. 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 14.75g creditable grains per serving; Groups H and I use the standard of 25g creditable grains per serving or volume.)

C 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 GRAINS/BREADS SERVING (14.75g or 25g) ²	CREDITABLE AMOUNT
D	E A	F B	G A ÷ B
Whole wheat flour (30%)	15	14.75	1.0169
Enriched flour (22%)	11	14.75	0.7457
		H Total	1.7626
		I Total Creditable Amount ³	1.75

* 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) grains/breads serving. Do **not** round up.

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

Total contribution of product (per portion) 1.75 grains/breads serving(s).

K I certify that the above information is true and correct and that a 1.75 ounce portion of this product (ready for serving) provides 1.75 grains/breads serving(s).

L John Smith

Signature

John Smith

Printed Name

President

Title

02/01/2023

Date

(123) 456-7890

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 green circles refer to the applicable sections of the sample PFS for ABC Bread Company's Wheat Smile Pancakes in table 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.

B

Part I: “Does the product meet the whole grain-rich criteria”

If “Yes” is checked, review the information for the creditable grain ingredients (D) in part II. To be whole grain-rich (WGR), the total weight (grams) of the whole-grain ingredients (E) must be equal to or more than the weight of the enriched grain ingredients (E).

- For this example, the product is WGR: 15 grams of whole-wheat flour is more than 11 grams of enriched flour.

Note: WGR foods contain at least 50 percent whole grains. The SFSP meal pattern does not have a WGR requirement. The CSDE encourages SFSP sponsors to serve WGR foods most often to provide the best nutrition for children.

G

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, *Servings for Grains/Breads in the Summer Food Service Program*). For example, the PFS for bread must list group B and the PFS for pancakes must list group C.

- For this example, group C is the correct group for pancakes.

D

Part II chart, first column: “DESCRIPTION OF CREDITABLE GRAIN INGREDIENT”

Review the **product's ingredients statement** to identify all creditable grains (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 Summer Food Service Program* and *Crediting Enriched Grains in the Summer Food Service Program*.

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E

Part II chart, second column: “GRAMS OF CREDITABLE GRAIN INGREDIENTS PER PORTION”

- For this example, the creditable grains include 15 grams of whole-wheat flour and 11 grams of enriched flour.

F

Part II chart, third column: “GRAM STANDARD OF CREDITABLE GRAIN PER GRAINS/BREADS SERVING (14.75g or 25g)”

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

Groups A-G (baked goods) require 14.75 grams of creditable grains to credit as 1 serving of the grains/breads component.

Group H (cereal grains) requires 25 grams of creditable grains to credit as 1 serving of the grains/breads component.

Group I (RTE breakfast cereals) requires $\frac{3}{4}$ cup or 28 grams (1 ounce) to credit as 1 serving of the grains/breads component.

- For this example, the information is correct: 14.75 grams is the correct standard for whole-grain flour and enriched flour.

G

Part II chart, fourth column: “CREDITABLE AMOUNT”

Check that the calculation for the creditable amount of each creditable grain ingredient is correct. For each ingredient listed in column 1 (D), divide the “GRAMS OF CREDITABLE GRAIN INGREDIENT PER PORTION” in column 2 (E) by the “GRAM STANDARD OF CREDITABLE GRAIN PER GRAINS/BREADS SERVING” in column 3 (F).

- For this example, the calculations are correct: 15 grams of whole-wheat flour divided by 14.75 grams equals 1.0169 servings of grains/breads and 11 grams of enriched flour divided by 14.75 grams equals 0.7457 servings of grains/breads.

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H

Part II chart, bottom of fourth column: “Total”

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

- For this example, the calculation is correct: 1.0169 servings of whole-wheat flour plus 0.7457 servings of enriched flour equals 1.7626 servings.

I

Part II 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 ($\frac{1}{4}$) serving. For example, 1.625 servings round down to 1.5 ounce servings, 1.49 servings and 1.27 servings round down to 1.25 servings, and 1.24 servings round down to 1 serving.

- For this example, the rounding is correct: 1.7626 servings rounds down to 1.75 servings.

D

“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 (grains/breads servings) in this section is the same as the “Total Creditable Amount” (I) listed at the bottom of column 4 in the chart in part II.

- For this example, the information is correct: The serving weight is listed as 1.75 ounces in both sections and the crediting contribution is listed as 1.75 grains/breads servings in both sections.

K

Certification statement

Check that the portion size and grains/breads servings contribution in the certification statement is the same as the information listed just above the certification statement (K).

- For this example, the information is correct: The serving weight is listed as 1.75 ounces in both sections and the crediting contribution is listed as 1.75 grains/breads servings in both sections.

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L

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.

- For this example, the information is correct: The PFS is on company letterhead and is signed and dated by a company official.

SFSP sponsors must maintain PFS forms and supporting information on file to document meal pattern compliance for auditing purposes.



When Commercial Grain Products Require a PFS to Credit in the SFSP

Resources

Accepting Processed Product Documentation in the NSLP and SBP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Accepting_Processed_Product_Documentation_SFSP.pdf

Calculation Methods for Grains/Breads Servings in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Grain_Calculation_SFSP.pdf

Crediting Breakfast Cereals in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Credit_Cereals_SFSP.pdf

Crediting Enriched Grains in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Credit_Enriched_Grains_SFSP.pdf

Crediting Foods in the Summer Food Service Program (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Summer-Food-Service-Program/Documents>

Crediting Whole Grains in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Credit_Whole_Grains_SFSP.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/breads 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

Grains/breads component for Grades K-12 (CSDE's Crediting Foods in School Nutrition Programs webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-School-Nutrition-Programs/Documents#Grains>

Meal Patterns for the SFSP ("How To" Section of CSDE's SFSP webpage):

<https://portal.ct.gov/SDE/Nutrition/Summer-Food-Service-Program/How-To#MealPatterns>

Product Formulation Statement for Documenting Grains/Breads Servings 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_Document_Grains_Breads_Servings.pdf

When Commercial Grain Products Require a PFS to Credit in the SFSP

Product Formulation Statement for Documenting Grains/Breads Servings in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks: Completed Sample (USDA):

https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Samples_Grains_Breads_Servings.pdf

Resources for the Summer Food Service Program Meal Patterns (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/MealPattern/Resources_SFSP_Meal_Patterns.pdf

Servings for Grains/Breads in the Summer Food Service Program (CSDE):

https://portal.ct.gov/SDE/Nutrition/-/media/SDE/Nutrition/SFSP/MealPattern/Servings_Grains_Breads_SFSP.pdf

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

<https://fns-prod.azureedge.us/sites/default/files/resource-files/manufacturerPFStipsheet.pdf>

Using Child Nutrition (CN) Labels in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/CN_Labels_SFSP.pdf

Using Product Formulation Statements in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Product_Formulation_Statements_SFSP.pdf

What's in a Meal Module 6: Meal Pattern Documentation (CSDE's Training Program, What's in a Meal: National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12):

<https://portal.ct.gov/SDE/Nutrition/Meal-Pattern-Training-Materials>

When Commercial Grain Products Require a PFS to Credit in the SFSP



For more information, visit the [Meal Patterns for the SFSP](#) and [Crediting Foods in the SFSP](#) sections of the CSDE's SFSP webpage, or contact the [Summer Meals 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/SDE/Nutrition//-/media/SDE/Nutrition/SFSP/MealPattern/When_Commercial_Grain_Products_Require_PFS_SFSP.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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