A manufacturer’s product formulation statement (PFS) is a signed certified document that provides a way for a manufacturer to demonstrate how a product may contribute to the meal pattern requirements of the United States Department of Agriculture’s (USDA), Child Nutrition (CN) programs. A PFS is typically provided for processed products that do not have a CN Label. A CN Labeled product provides an assurance that the food provides the stated contributions toward CN meal pattern requirements. Program operators may request a signed manufacturer’s PFS when purchasing a processed product without a CN Label.

USDA does not approve a manufacturer’s PFS. Program operators are ultimately responsible for ensuring menu items meet meal pattern requirements; therefore, program operators should review and verify the crediting statement on a manufacturer’s PFS before purchasing the product.

**Checklist for Evaluating a Manufacturer’s PFS**

*(If “N” is checked for any question below, contact the manufacturer to request the information)*

**Y**  **N**  
Is the PFS on signed company letterhead? The signature on the PFS can be handwritten, stamped, or electronic.

**Y**  **N**  
Does the PFS include product name, product code number, and serving/portion size?

**Y**  **N**  
Do the creditable ingredients* listed on the PFS match or have a similar description as the ingredients listed on the product label? For example, if the PFS lists “ground beef (not more than 20% fat),” the product label should also list “ground beef (not more than 20% fat).”

**Y**  **N**  

**Y**  **N**  
If the product is a meat/meat alternate, does it contain an Alternate Protein Product (APP), such as soy concentrate? If yes, does the manufacturer provide supporting documentation that meets USDA’s APP requirements? Specific requirements for APP products and examples of supporting documentation are available at [http://www.fns.usda.gov/cnlabeling/food-manufacturersindustry](http://www.fns.usda.gov/cnlabeling/food-manufacturersindustry).

**Y**  **N**  
Does the PFS demonstrate how creditable ingredients* contribute toward the meal pattern requirement(s) (i.e., provides information to calculate crediting)?

**Y**  **N**  
Are the manufacturer’s calculations correct and verified?
Points To Remember

- The total creditable amount should **never** be rounded up. The total creditable amount must **round down** to the nearest 0.25 oz. (e.g., total creditable amount of 0.99 oz. must **round down** to 0.75 oz.).
- The meat/meat alternate credit cannot exceed the total serving size of the product (e.g., a 2.15 oz. beef patty may not credit more than 2.00 oz. meat/meat alternate).
- Fruits and vegetables (including purées) credit on the volume served (cup servings). For example, if ½ cup red/orange vegetables is served, then the contribution towards the red/orange vegetables subgroup is ½ cup credit.

  The only exceptions are:
  - Tomato paste and tomato purée are credited based on their whole food equivalency using the percent natural tomato soluble solids in the paste or purée. See FBG for additional information on calculated volume.
  - Dried fruits credit as double the volume served in school meals only (e.g., ¼ cup raisins credit as ½ cup fruit). All other CN Programs credit dried fruit on the volume served.
  - Raw leafy vegetables credit as half the volume served in school meals only (e.g., 1 cup raw spinach credits as ½ cup dark-green vegetable). All other CN Programs credit as volume served.

- A PFS may include crediting information for more than one meal component. For instance, a cheese pizza may credit towards the meat/meat alternate, grains, and the red/orange vegetable subgroup. The crediting information for each meal component may be documented on the same PFS.

Notes

PFS templates for each meal component are available on the CN Labeling Web site at [http://www.fns.usda.gov/cnlabeling/food-manufacturersindustry](http://www.fns.usda.gov/cnlabeling/food-manufacturersindustry). Manufacturers may use PFS templates as a guide to help develop a PFS; however, they are not required to use the same format as the USDA’s template, but they must present the same information on their company letterhead.

The Checklist for Evaluating a Manufacturer’s PFS may also be viewed as a flow chart.

* A **creditable ingredient** is a food/ingredient that contributes to one of the food components of USDA’s meal pattern requirements.

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