

Milan, 29th of June 2021

Circular 0421

TO: Accredited Certification Bodies (or under accreditation)

IN COPY: National Accreditation Bodies

SUBJECT: Mass Balance/Budget

To Whom it may concern.

This circular refers to the Traceability Test section of standard FOS - CoC, FOS-FF, FM, FO and O3 rev.5, page 13:

*"Audits shall include a traceability test at the beginning and at the end of a minimum of one batch of the finished product, including suitable **mass budgets**, bills, invoices and relevant documents to prove the origin of the product and its conformity to the standard."*


While all audit reports received already provide mass balance/budget exercises, we wish to more specifically define mass balance/budget and provide guidelines on how it should be undertaken.

A mass balance or budget is a reconciliation of the amount of incoming raw material against the amount used in the resulting finished products, which also takes into account process waste and rework.

The mass balance exercise is usually undertaken as follows:

- Select a batch code of a particular specific raw material.
- Identify the quantity of the raw material supplied under that batch code.
- Identify the recipes in which the ingredient is used.
- Use production schedules and batch make-up sheets to calculate the quantities of the selected batch of ingredient used in each product.
- Calculate the quantity of any unused part of the batch in the warehouse.
- Reconcile the quantity delivered against the amounts used plus any residual unused stock.

In faith,



Paolo Bray
Director and founder of Friend of the Sea