

FRUITS PRODUCTS ORDER:



- ❖ FPO stands for Fruit Products Order.
- ❖ Food process order or FPO mark is issued by the Ministry of Food processing Industry which also develops the standards for this mark.
- ❖ The mark was named after the law called Fruit Products offer. FPO mark guarantees that the product was manufactured in a hygienic environment and to the specifications and quality control requirements, thus ensuring that the product is fit for consumption.
- ❖ FPO mark is a certification mark mandatory on all processed fruit products sold in India such as,
 - packaged fruit beverages,
 - fruit-jams,
 - crushes and squashes,
 - pickles,
 - dehydrated fruit products,
 - fruit extracts, following the Food Safety and Standards Act of 2006.

FPO certification India is effective since 1955, but became mandatory only in 2006 after Food Safety and Standards Act, promulgated under Section 3 of the Essential Commodities Act – 1955, with an objective to regulate the fruits and vegetable processing sector.

FRUITS PRODUCT ORDER CERTIFICATION:

- Fruits Product Order Certification – FPO Mark is a third party assurance as to the quality of manufactured products and guarantees that the products are manufactured in a healthy and hygienic condition.

- It ensures that products manufactured conforms to the standards prescribed by Ministry of Food processing Industry as to the quality and conditions thus is fit for human consumption.
- Fruit Products Order Mark (FPO Mark) is a mandatory certification mark for all processed and packaged fruits in India.
- Ministry of Food processing Industry is a regulatory authority which certifies and develop standards for the manufacturing fruit products in India.
- The name **FPO mark** is coined from the Act Fruit Products Order which has been in force since 1955 but it became a mandatory certification only in 2006 after notification of Food Safety and Standard Act on **24.08.2016**.
- Since then The Government of India has made endeavours to publicised the need and mandatory requirement of **FPO Mark** by the manufactures of Fruit products through various campaigns and advertisements.
- Now, all the manufacturer and processor of fruit products must have **FPO certificate/ license** to carry on business in India.

Fruit product is well defined under the Fruit Products Order Act, 1955
 it includes the followings: - *Shiv*

- Synthetic beverages, Syrups and sharbat
- Vinegar whether brewed or Synthetic
- Pickles
- Dehydrated fruits and vegetables
- Squashes,
- crushes, cordials, barley water, barrelled juice and all other beverage containing fruit juice or fruit pulp, fruit nectar
- Jam, jellies and marmalades
- Tomato products, ketchup and sauces
- Preserved, candied and crystallised fruits and peels
- Chutneys
- Canned and bottled fruits, juices, pulps and vegetables
- Frozen Fruit and vegetables
- Sweetened aerated water with or without fruit juices and pulp
- Fruit cereal Flakes
- Any other item of Fruit and vegetables not specified

Fruit Products Order -1955, promulgated under Section 3 of the Essential Commodities Act - 1955, with an objective to manufacture fruit & vegetable products maintaining sanitary and hygienic conditions in the premises and quality standards laid down in the Order.

- ❖ It is mandatory for all manufacturers of fruit and vegetable products including some non- fruit products like non fruit vinegar, syrup and sweetened aerated water to obtain a license under this Order.

Following minimum requirements are laid down in the Fruit Product Order for hygienic production and quality standards:

- Location and surroundings of the factory
 - Sanitary and hygienic conditions of premises
 - Personnel hygiene
 - Portability of water
 - Machinery & Equipment with installed capacity
 - Quality control facility & Technical staff
 - Product Standards
 - Limits for preservatives & other additives
- ❖ This order was earlier implemented by Ministry of Food Processing Industries (now by FSSAI) through the Directorate of Fruit & Vegetable Preservation, Headquarter at New Delhi.
- ❖ The Directorate has five regional offices with headquarter located at
1. Delhi,
 2. Mumbai,
 3. Kolkata,
 4. Chennai ,
 5. Guwahati as well as a sub-office at Lucknow under Northern Region.

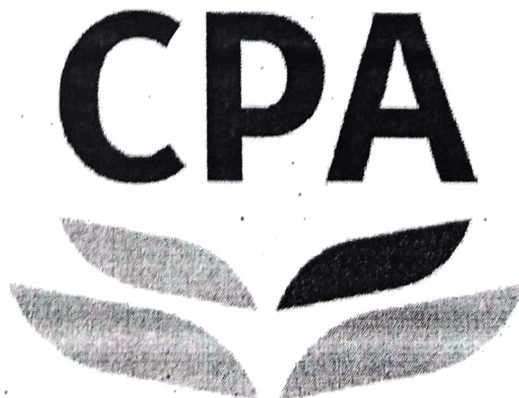
Region wise number of licences granted during 2008-09 and total number of licences as on 01.04.2009 are given below.

- ❖ State wise category wise no of FPO License manufacturing sweetened Aeatred water (SAW) in India as on 31/12/2008 (01.01.09)
- ❖ State wise total installed capacity of FPO Licensee manufacturing fruit and vegetable products and sweetened aeatred water as on 31/12/2008-01.01.09)
- ❖ State wise quantity & value of fruit product and sweetened aerated water manufactured during calendar year 2007

Fruit Product Order (FPO), 1955

- ❖ Each container in which any fruit product is packed shall specify a code number indicating the lot or the date of manufacture of such fruit product.
- ❖ No person can carry on the business of a manufacturer except under and in accordance with the terms of an effective license granted to him under this Order in Form B and shall not use the License number on labels of non-fruit products.
- ❖ FPO mark should be printed on the label with license number.

CERTIFIED PUBLIC ACCOUNTANT:



- ❖ **Certified Public Accountant (CPA)** is the title of qualified accountants in numerous countries in the English-speaking world.
- ❖ In the United States, the CPA is a license to provide accounting services to the public.

- ❖ It is awarded by each of the 50 states for practice in that state. Additionally, almost every state (49 out of 50) has passed mobility laws to allow CPAs from other states to practice in their state.
- ❖ State licensing requirements vary, but the minimum standard requirements include passing the Uniform Certified Public Accountant Examination, 150 semester units of college education, and one year of accounting related experience.
- ❖ Continuing professional education (CPE) is also required to maintain licensure. Individuals who have been awarded the CPA but have lapsed in the fulfillment of the required CPE or who have requested conversion to inactive status are in many states permitted to use the designation "CPA Inactive" or an equivalent phrase.

In most U.S. states, only CPAs are legally able to provide attestation (including auditing) opinions on financial statements. Many CPAs are members of the American Institute of Certified Public Accountants and their state CPA society.

- ❖ State laws vary widely regarding whether a non-CPA is even allowed to use the title "accountant."
- ❖ " For example, Texas prohibits the use of the designations "accountant" and "auditor" by a person not certified as a Texas CPA, unless that person is a CPA in another state, is a non-resident of Texas, and otherwise meets the requirements for practice in Texas by out-of-state CPA firms and practitioners.

SERVICE PROVIDED

- ❖ CPAs also have a niche within the income tax return preparation industry.
- ❖ Many small to mid-sized firms have both a tax and an auditing department.
- ❖ Along with attorneys and Enrolled Agents, CPAs may represent taxpayers in matters before the Internal Revenue Service (IRS).
- ❖ Although the IRS regulates the practice of tax representation, it has no authority to regulate tax return preparers.
- ❖ Many states also allow unlicensed accountants to work as public accountants.

For example, California allows unlicensed accountants to work as public accountants if they work under the control and supervision of a CPA.

- ❖ The California Board of Accountancy itself has determined that the terms "accountant" and "accounting" are misleading to members of the public, many of whom believe that a person who uses these terms must be licensed.
- ❖ As part of the California Poll, survey research showed that 55 percent of Californians believe that a person who advertises as an "accountant" must be licensed, 26 percent did not believe a license was required, and 19 percent did not know.

Whether providing services directly to the public or employed by corporations or associations, CPAs can operate in virtually any area of finance including:

- Assurance and attestation services
- Corporate finance (merger and acquisition, initial public offerings, share and debt issuings)
- Corporate governance
- Estate planning
- Financial accounting
- Governmental accounting
- Financial analysis
- Financial planning
- Forensic accounting (preventing, detecting, and investigating financial frauds)
- Income tax
- Information technology, especially as applied to accounting and auditing
- Management consulting and performance management
- Tax preparation and planning
- Venture capital
- Financial reporting
- Regulatory compliance

OTHER LICENSING AND CERTIFICATION REQUIREMENTS:

- ❖ State requirements for the CPA qualification can be summed up as the *Three Es*—Education, Examination and Experience.
- ❖ The education requirement normally must be fulfilled as part of the eligibility criteria to sit for the Uniform CPA Exam.
- ❖ The examination component is the Uniform CPA Exam itself.

- ❖ Some states have a two-tier system whereby an individual would first become certified—usually by passing the Uniform CPA Exam.
- ❖ That individual would then later be eligible to be licensed once a certain amount of work experience is accomplished.
- ❖ Other states have a one-tier system whereby an individual would be certified and licensed at the same time when both the CPA exam is passed and the work experience requirement has been met.

Two-tier states include **Alabama, Florida, Illinois, Montana, and Nebraska.**

- ❖ The trend is for two-tier states to gradually move towards a one-tier system. Since 2002, the state boards of accountancy in Washington and South Dakota have ceased issuing CPA "certificates" and instead issue CPA "licenses."
- ❖ Illinois planned to follow suit in 2012.

A number of states are two-tiered, but require work experience for the CPA certificate, such as **Ohio and Pennsylvania.**

WORK EXPERIENCE REQUIREMENT

- The two-tier states generally do not require that the individual have work experience to receive a CPA certificate.
- Some states, such as Massachusetts, waive the work experience requirement for those with a higher academic qualification compared to the state's requirement to appear for the Uniform CPA.
- The majority of states still require work experience to be of a *public accounting* nature, namely two years audit or tax experience, or a combination of both.
- An increasing number of states, however, including **Oregon, Virginia, Georgia and Kentucky,** accept experience of a more general nature in the accounting area.
- In Texas, only one year of experience in accounting under the supervision of a CPA is required; such experience does not have to be in public accounting.
- This allows persons to obtain the CPA designation while working for a corporation's finance function.

HACCP

HACCP

HACCP stands for Hazard Analysis and Critical Control Points. This is a preventative food safety system in which every step in the manufacture, storage and distribution of a food product is scientifically analyzed for microbiological, physical and chemical hazards.

Potential hazards identified and appropriate control measures are taken before the problem can occur.

BACKGROUND

HACCP was developed by the Pillsbury Company while working on producing foods for NASA for use in space missions in early 1959. NASA had concerns of food, particularly crumbs, in the space capsule in zero gravity and also food that was free of pathogens and biological toxins that Pillsbury addressed by the use of HACCP. The concept of HACCP was first presented to the public in the 1971 National Conference on Food Protection. At that time it was based on three principles. In 1985, interest in HACCP was renewed when a subcommittee of the Food Protection Committee of NASA issued a report on microbiological criteria. A National Advisory Committee on Microbiological Criteria for Foods was formed and that committee published a report in 1992 that provided the framework for HACCP as we know it today.

PRINCIPLES

HACCP is a systematic approach to the identification, evaluation, and control of food safety hazards based on the following seven principles:

- Principle 1: Conduct a hazard analysis.
- Principle 2: Determine the critical control points (CCPs).
- Principle 3: Establish critical limits.
- Principle 4: Establish monitoring procedures.
- Principle 5: Establish corrective actions.
- Principle 6: Establish verification procedures.
- Principle 7: Establish record-keeping and documentation procedures.

BENEFITS

- Optimizes technical and human resources used asides from guiding them to critical activities.
- Facilitates more efficient self-control actions, mostly with a less probability of occurring flaws/accidents and frauds.
- Establishes a confident environment before official authorities, economical agents and consumers in general in terms of food safety.
- Motivates personnel training.
- Gives a global and objective vision of what effectively goes on in the company.
- Permits the reduction of no quality costs, since it is based on a preventive philosophy of reducing costs and waste.
- It is recommended by the World Health Organisation (WHO), International Commission of Microbiological Specifications for Food (ICMSF) and the Food and Agriculture Organisation (FAO).
- It can be used as defence evidence against legal actions.
- It's a complement to other management systems, namely quality management systems.
- It's applicable to the whole food chain.
- It can be used to introduce food safety in the development of new products.
- It's an internationally recognized and considered efficient system.
- Promotes change in company politics and practices from retrospective quality control to preventive guarantee of quality.

DISADVANTAGES

- Requires technical, human and material resources not always available at the company.
- Requires sincere effort and involvement of all elements of the organization.
- Demands time availability.
- Implicates a change in attitude.
- Requires detailed technical data and constant updating.
- Requires conserving information for a simple way of interpretation.
- Requires concentrated actions of all participants of the food chain.

LIMITATIONS

A critical limit is a maximum and/or minimum value to which a biological, chemical or physical parameter must be controlled at a CCP to prevent, eliminate or reduce to an acceptable level the occurrence of a food safety hazard. A critical limit is used to distinguish between safe and unsafe operating conditions at a CCP. Critical limits should not be confuse with operational limits which are established for reasons other than food safety.

Each CCP will have one or more control measures to assure that the identified hazards are prevented, eliminated or reduced to acceptable levels. Each control measure has one or more associated critical limits. Critical limits may be based upon factors such as: temperature, time, physical dimensions, humidity, moisture level, water activity (a_w), pH, titratable acidity, salt concentration, available chlorine, viscosity, preservatives, or sensory information such as aroma and visual appearance. Critical limits must be scientifically based. For each CCP, there is at least one criterion for food safety that is to be met. The critical limits and criteria for food safety may be derived from sources such as regulatory standards and guidelines, literature surveys, experimental results, and experts.

An example is the cooking of beef patties. The process should be designed to ensure the production of a safe product. The hazard analysis for cooked meat patties identified enteric pathogens (e.g., verotoxigenic *E. coli* such as *E. coli* O157:H7, and salmonellae) as significant biological hazards. Furthermore, cooking is the step in the process at which control can be applied to reduce the enteric pathogens to an acceptable level. To ensure that an acceptable level is consistently achieved, accurate information is needed on the probable number of the pathogens in the raw patties, their heat resistance, the factors that influence the heating of the patties, and the area of the patty which heats the slowest. Collectively, this information forms the scientific basis for the critical limits that are established. Some of the factors that may affect the thermal destruction of enteric pathogens are listed in the following table. In this example, the HACCP team concluded that a thermal process equivalent to 155° F for 16 seconds would be necessary to assure the safety of this product. To ensure that this time and temperature are attained, the HACCP team for one facility determined that it would be necessary to establish critical limits for the oven temperature and humidity, belt speed (time in oven), patty thickness and composition (e.g., all beef, beef and other ingredients). Control of these factors enables the facility to produce a wide variety of cooked patties, all of which will be processed to a minimum internal temperature of 155° F for 16 seconds. In another facility, the HACCP team may conclude that the best approach is to use the internal patty temperature of 155° F and hold for 16 seconds as critical limits. In this second facility the internal temperature and hold time of the patties are monitored at a frequency to ensure that the critical limits are constantly met as they exit the oven.

REFERENCES

[www.fda.gov/principles of HACCP and limitations](http://www.fda.gov/principles_of_HACCP_and_limitations)

www.honey.com/HACCP

[www.epralima.com/benefits of HACCP](http://www.epralima.com/benefits_of_HACCP)