



# Audit Bureau Of Circulations

Founder Member : International Federation of Audit Bureaux of Certification  
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5<sup>th</sup> December 2016

## C I R C U L A R

To,

**All Members and  
Empanelled Audit Firms**

**Sub: ABC Audit Guidelines pertaining to cash receipts  
to be kept in abeyance for the time being due to  
Demonetisation of Rs.500/- and Rs. 1,000/- notes**

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Bureau's Council of Management at its recent meeting considered the matter regarding difficulties faced by Publisher members specially pertaining to banking of cash collection, sale of copies in cash and recovery from agents due to the recent demonetisation of Rs.500/- and Rs.1000/- notes.

Bureau's Council of Management has since decided that with effect from 9<sup>th</sup> November, 2016, Bureau's audit guidelines pertaining to banking of cash collection from all sources on the next working day, non utilization of cash receipts for day to day expenses, cash collection at sale centre, collections from hawkers / agents/ principal agents will be kept in abeyance for the time being till further notice

Council also decided to keep in abeyance till further notice, the audit guidelines pertaining to deduction of copies on account of outstanding from the trade.

Bureau's empanelled Audit firms are requested to provide a detailed note alongwith the check-list to be submitted to the Bureau for the audit period July-December 2016 duly explaining the effect on certified circulation figures due to the above temporary changes in the audit guidelines as well as submit the details of circulation figures as per the attached proforma for each edition / printing centre separately.

Should you need any further clarification, please feel free to contact Secretariat.

Thanking you

Secretary General

Encl: Proforma

# AUDIT BUREAU OF CIRCULATIONS



SUMMARY OF CIRCULATION FIGURES								
NAME OF PUBLICATION _____, EDITION/PRINTING CENTRE _____								
		2016						(copies)
		July	August	September	October	November	December	Total
<b>Print Order</b>	<b>(A)</b>							
<b>Sales</b>	<b>(B)</b>							
Agency Sales								
Cash Sales								
Subscription								
Institutional Sales								
Others (Please specify)								
	<b>Total (B)</b>							
<b>Additions</b>	<b>(C)</b>							
Add Back								
Any Other								
	<b>Total (C)</b>							
<b>Deductions (Pl specify)</b>	<b>(D)</b>							
(i)								
(ii)								
(iii)								
(iv)								
(v)								
	<b>Total (D)</b>							
<b>Net Paid circulation (E = B+C-D)</b>								
<b>Outstanding copies</b> (only for information, effect not to be given)								

Signature and stamp of the Publisher/Authorised Signatory

Stamp & Signature of the Auditor