



Audit Bureau Of Circulations

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22nd December 2016

Dear Sir,

Re: Submission of audited circulation figures for the audit period July-December 2016

We write to request you to submit the audited circulation figures in respect of the following publications for the audit period July-December 2016.

I. Electronic filing of Incoming Certificate:

All publisher members are hereby informed that Bureau has made arrangements for publisher members to file the audited incoming certificates **electronically** for the audit period July-December 2016.

Kindly log on to Bureau's website www.auditbureau.org and download the incoming certificate form as well as the area breakdown form. Fill up the forms and arrange to send a soft copy of the same either by email (masani@auditbureau.org OR kasad@auditbureau.org) followed up with a hard copy duly stamped and signed by publisher's authorised representative as well as publisher auditor which should reach the Bureau's office no later than **15th February 2017**.

In case of variant copies, the distribution of variant copies to be stated separately in respective States/Districts/Towns.

Attached please find the check-list to be completed by the appointed audit firm for the audit period July-December 2016 which also contains the Annexure as required to be submitted as intimated earlier vide circular dated 5th December 2016.

II. Incoming Certificate (hard copy):

In terms of Bureau's normal procedure, audited circulation figures together with auditor's report duly stamped and signed for the audit period **July-December 2016** will be due to be received in the Bureau on or before **15th February, 2017**. It may be emphasised that the period of 6 weeks allowed for this purpose is considered to be adequate. No further extension will be considered. All publisher members should ensure that hard copies of audited circulation figures together with auditor's report duly stamped and signed should reach the Bureau on or before the due date i.e **15th February, 2017**.

Audited circulation figures (soft copies) received on or after **16th February, 2017** will not be considered for certification.

RNI registration numbers for each edition and/or printing centre (as applicable) should be mentioned on the first page of the Incoming Certificate in the space provided.

Each ABC Audit is to be carried out as per provisions contained in "A Guide to ABC Audit" and Notifications issued from time to time which are available on the Bureau's website: www.auditbureau.org.

If, on examination in the Bureau, the circulation figures are found to conform to Bureau's requirements, the relevant ABC Certificate(s) will be issued expeditiously in accordance with the normal procedure.

Submission of audited circulation figures is mandatory for all Publisher Members. If audited circulation figures for one audit period are not submitted, those for the subsequent audit period cannot be considered for certification. In this context, reference is also invited to provisions of Article 5-A of the Bureau's Articles of Association.

Those Publisher Members who have not submitted their audited circulation figures for the previous audit period i.e January-June 2016 are particularly reminded of this essential requirement.

III. Reader schemes and trade schemes by publisher members:

In normal course, publisher members announce several reader schemes which induce readers to purchase their publication. In this regard, it is utmost necessary for all publisher members and auditors to report all reader schemes and trade schemes (whether compliant or not) along with full details of such schemes including photo copy of the announcement of the scheme (duly translated in English), valuation of gifts, scheme period and number of copies included / not included for certification during the relevant audit period.

These details are to be provided in the check-list to be completed by the appointed auditors and submitted to the Bureau alongwith the certified circulation figures.

IV. Multi-edition – Multi printing centers: (in case of daily & weekly newspapers)

Publishers of multi-edition and/or printing centers of newspapers are required to submit separate Incoming Certificate as well as Area Breakdown Statement for each edition and/or printing centre alongwith a combined Incoming Certificate wherever applicable.

Separate Incoming Certificate should be submitted for Sunday/Weekday(s) issues of publications where higher rates of advertisement are prescribed for such issues. Similarly, Area Breakdown Statements of these publications should be submitted stating average and Sundays distribution.

Similarly, separate Incoming certificate to be submitted for variants in the same market place which are required to be shown separately.

In case of variant copies, the distribution of variant copies to be stated separately in respective States/Districts/Towns.

V. Enrolment of new edition / printing centre during the audit period: (in case of daily & weekly newspapers)

Publisher Members are required to submit duly audited circulation figures of only those publications which are enrolled with the Bureau as a Member. Inclusion of audited circulation figures on starting of a new edition / printing centre would be considered for combined / individual certification as the case may be, provided necessary formalities for enrolment to Bureau Membership with respect to the new edition / printing centre have been complied with and accepted by the Bureau.

VI. Calculating Qualifying Sales on actual number of publishing days in respect of combined multi-edition / multi-printing centre certificates:

With reference to Bureau's Notification No. 819 dated 12th September 2011 all publisher members availing combined multi-edition / multi-printing centre certificates are required to calculate the

individual averages of each respective edition / printing centre as the case may be on the basis of the respective publishing days.. Thereafter the total of all individual averages of each edition / printing centre may be totaled up to arrive at the total qualifying sales (Part 'A').

However, in respect of a new edition / printing centre which publishes a newspaper for less than 30 days / one month in an audit period, then the average of that particular edition / printing centre **would not be added / included** in the total average, but would be shown separately as a foot-note. Circulation figures of an edition / printing centre publishing the newspaper for more than 30 days / one month in an audit period would however be added / included in the total qualifying sales under Part 'A' of the Certificate.

VII. Subscription Schemes: (single & joint)

Inclusion of subscription copies in Part A as qualifying sales should comply with the relevant provisions of Bureau's audit guidelines. Details of respective subscription schemes should be provided separately in the format along with copies of the subscription schemes which were communicated to the reader.

VIII. Details of variants in the same market place (separate incoming certificate):

Publishers are required to separately submit the Incoming Certificates for variants in the same market place which is to be shown separately as a foot-note on the ABC certificate of circulation.

In cases where the variant is a tabloid vis-à-vis the main edition which is a broad sheet, then the same would be prominently mentioned on the ABC certificate and separate incoming certificates for tabloid should also be submitted to the Bureau which would also be shown as a foot note on the ABC certificate of circulation.

Wherever variant copies are involved, variant copies distributed in respective States/Districts/Towns to be shown separately, as under:

Average copies		
Main edition	Variant 1	Variant 2

IX. Newsprint Stocks and Reconciliation:

The Incoming Certificate(s) shall be accompanied by Statement of newsprint/paper stocks and reconciliation duly certified by your Auditors. Variations in wastage by 3 percentage points as compared to the previous period may be deemed substantial and reasons for such variations should be reported separately.

X. Area Breakdown Statements:

It is necessary for all Publisher Members to submit breakdown of circulation in the prescribed form duly certified by their Auditors along with the Incoming Certificate(s). Area Breakdown Statement will provide details only of qualifying sales (Part A). It may please be noted that the Incoming Certificate will not be considered for certification unless these are accompanied by relevant Area Breakdown Statements. The details of town-wise distribution (i.e. within the municipal limits of a town, where defined) under Section 'B' will cover sales of **250 copies or more, in various States in India in respect of Dailies and Weekly Newspapers and 100 copies in respect of magazines.** Please note that towns under various States have to be classified according to the respective Districts. Kindly ensure that States, Districts and Towns thereunder in this section are listed in alphabetical order. You are also requested to ensure that towns are correctly classified according to the respective Districts in each State. For this purpose, reference may be made to current Census List. Please note that places not

listed as towns in the Census List will be deleted from the Area Breakdown Statements and shown together as 'Other Places' under the relevant districts of the State.

XI. Facsimile Copies:

Facsimile copies of ABC Certificate(s) and Area Breakdown Statement(s) will be made available to publisher members at the rate of Rs. 350.00 per hundred or part thereof per page. Copies ordered will be despatched by courier without additional cost.

Members interested in availing facsimile copies are requested to indent for the same thru the indent form.

Kindly acknowledge receipt. In case you have any queries we shall be pleased to attend to the same.

Thanking you,

H.B. Masani
Secretary General

EXISTING MEMBERS

[CHECK-LIST TO BE SUBMITTED ON AUDITORS LETTER HEAD]

**CHECK-LIST TO BE COMPLETED AND SUBMITTED TO THE BUREAU
BY EMPANELLED AUDITORS**

Name of the Publication:					
Address:					
RNI Registration No. and date of RNI certificate [to physically check the RNI certificate]					
Audit Period:					
Name of the Audit Firm:					
Name of the Partner supervising the audit:					
Email ID:					
Mobile No.					
Details of audit staff who were involved in this audit:					
	Partner	Audit Staff			
	Mr./Ms.	Mr./Ms.	Mr./Ms.	Mr./Ms.	
	No. of Hrs	No. of Hrs	No. of Hrs	No. of Hrs	Total
Date					
Total					

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
	PRINTING, DISPATCHES AND DISTRIBUTION	
1	PRINT ORDER:	
1.1	Whether the Print order for normal issues was available on daily basis?	
1.2	Whether print order for supplements were available?	

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
1.3	Whether the print orders (normal issues and supplements) were signed by authorized officials and contained all the information such as date of issue, total number of pages, total number of copies to be printed, breakup by different print runs etc as contained in the "A Guide to ABC Audit"?	
1.4	Whether the print orders of normal issues as well as supplements were correlated with machine room return (MRR)?	
1.5	Whether there are any wide fluctuations in the print order? If so reasons to be provided.	
1.6	Whether the print orders were checked for the entire audit period or test checked. If test checked please provide the month(s) which were checked?	
1.7	Any other observations	
2	MACHINE ROOM RETURN (MRR):	
2.1	Whether the machine room returns for normal issues were prepared on daily basis?	
2.2	Whether the machine room returns for supplements were prepared?	
2.3	Whether the machine room returns contained all the information such as issue date, number of pages, time of receiving the plates, start and end time of respective print runs, number of copies printed, number of stoppages and time taken for each stoppage alongwith the reasons etc as mentioned in "A Guide to ABC Audit"?	
2.4	Whether the printing timings of respective edition(s) were commensurate with the installed capacity of the machine?	

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
2.5	Whether the MRR as prepared from the rough copy maintained at the press. If yes, were the rough copy of MRR maintained alongwith the fair copy of the MRR. If rough copies were not preserved, please provide the reason for not preserving the rough MRR as prescribed in the audit guidelines?	
2.6	Whether the machine room returns were reconciled with the Newsprint consumption register?	
2.7	Whether as per MRR there was any difference in copies of supplements and normal issues?	
2.8	Whether the machine room returns were checked for the entire audit period or test checked? If test checked please provide the month(s) which were checked.	
2.9	Any other observations	
3	DISPATCHES:	
3.1	Whether the dispatch list was prepared on a daily basis containing the name of the agents and the number of copies to be supplied?	
3.2	Whether the trip wise delivery challans were prepared on daily basis?	
3.3	Whether the delivery challans contained the details of vehicle time out, driver signature, no. of bundles supplied etc.?	
3.4	Whether the dispatch list tallied with the Print order and machine room returns?	
3.5	Whether the dispatch list and delivery challans were checked for the entire audit period or test checked? If test checked please provide the month(s) which were checked.	
3.6	Whether the entire copies alongwith supplements were despatched?	
3.7	Any other observations	

*NA – NOT APPLICABLE

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
4	DISTRIBUTION - AGENCY SALES:	
4.1	Whether Agents sales register were verified with the duplicate bills?	
4.2	Whether agents were paid any other allowances / incentives apart from the trade terms and the same were added while calculating the NRR?	
4.3	Whether the copies were supplied as per agents written indents, if not whether the subsequent / monthly confirmations were obtained from the agents?	
4.4	Whether the returns were checked with return register and necessary credit notes issued?	
4.5	Whether the above records were checked for the entire audit period or test checked? If test checked please provide the month(s) which were checked.	
4.6	Whether books and records reflects the same number of copies as observed at the sales centre during market visit?	
4.7	Any other observations	
5	BOOKS AND RECORDS - BANK & CASH BOOK:	
5.1	Whether the cash book was written on a day to day basis?	
5.2	Whether the cash receipts from all sources were deposited in the bank on next working day?	
5.3	Whether the cash deposits in the bank cross verified with the cash memo, cash receipt and bank statement(s)?	
5.4	Whether there were any cash payments of large amounts which should normally have been paid by cheques?	

*NA – NOT APPLICABLE

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
5.5	Whether physical cash verification was carried out? If yes, please mention the date.	
5.6	Whether the bank / cash book were checked for the entire audit period or test checked? If test checked please provide the month(s) which were checked.	
5.7	Any other observations	
6	GENERAL LEDGER:	
6.1	Whether the scrutiny of the ledger was done to verify which accounts would have a bearing on the circulation figures and trade terms?	
6.2	Any other observations	
7	AGENTS LEDGER:	
7.1	Whether the agents bills were properly recorded in the agents ledger?	
7.2	Whether the credits in the ledger account especially pertaining to sales promotion expenses, commission, allowances and reimbursement of expenses etc were verified?	
7.3	Whether copies were deducted on account of outstanding from agents?	
7.4	Any other observations	

*NA – NOT APPLICABLE

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
8	SUBSCRIPTION RECORDS:	
8.1	Whether subscription forms were available for subscriptions booked?	
8.2	Whether the subscription amount was received in advance in case of subscription booked for less than six months and within two months in case of subscription booked for more than six months?	
8.3	Whether any gift was given with the subscription? If yes, please specify the nature of the gift and its valuation.	
8.4	Whether the valuation of the gift was done as per Bureau's guidelines?	
8.5	Whether the gift was given in the form of cash or cash equivalent?	
8.6	Whether publisher had retained atleast 10% of the cover price after taking into account discount on cover price, value of gifts, delivery charges etc.?	
8.7	Whether copies were deducted for unpaid subscription or non-compliant schemes?	
8.8	The above details to be provided for all subscription schemes under which copies are supplied in the current audit period	
8.9	Any other observations	
9	PURCHASE OF NEWSPRINT:	
9.1	Whether purchase of newsprint was verified with invoices, transport documents goods inwards receipt, octroi payments etc.?	
9.2	Whether all newsprint purchases were entered in the stock book / register?	
9.3	Whether newsprint loan transactions were supported by relevant correspondence?	

SR. NO.	PARTICULARS					YES / NO / NA* / REMARKS
	PURCHASE OF NEWSPRINT [contd.]					
9.4	Whether physical verification of stock was done? If newsprint was stored in bank godown whether the bank certificate(s) were available on record?					
9.5	Whether the newsprint consumption and stock register was updated on day to day basis?					
9.6	Whether consumption of newsprint was reconciled with the number of copies printed including waste copies?					
9.7	Whether wastage records were properly maintained?					
9.8	Whether disposal of wastages were properly accounted?					
9.9	Whether all newsprint bills were accounted in the newsprint supplier ledger account?					
9.10	Whether the newsprint records were checked for the entire audit period or test checked? If test checked please provide the month(s) which were checked.					
9.11	Details of all Newsprint Suppliers (attach separate sheet) Name of Newsprint supplier: Full postal address with PIN Code: Contact details: Tel. No: Mobile No: Email:					
9.12	Total quantity and amount of all newsprint supplied during the relevant audit period (attach separate sheets)					
	Name of newsprint supplier	Opening balance (Rs.)	Purchases		Payment done (Rs)	Closing balance (Rs.)
			Qty	Rs.		
9.13	Any other observations					

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
10	NET REALISATION RATE (NRR):	
10.1	Whether the calculation of NRR was done on day to day basis?	
10.2	Whether the number of pages of supplements were considered while calculating NRR?	
10.3	Whether there were any instances of non compliant days in an average weekly compliant week?	
10.4	Whether there was any excess circulation on non complaint days? If yes, which fully compliant relevant day was chosen to compare the excess circulation.	
10.5	Whether the calculation of excess circulation [if any] has been verified?	
10.6	Whether there were any non compliant weeks? If yes, please state which weeks were not compliant.	
10.7	Whether the trade terms, allowances, incentives, commission etc given to the agents was considered while calculating NRR?	
10.8	Any other observations	
11	OTHER POINTS:	
11.1	Whether the bank reconciliation statements of all banks were completed on month to month basis?	
11.2	Whether the trial balance was made available and verified?	
11.3	Whether there were any combo offers? If yes, whether all rules pertaining to combo copies were followed?.	
11.4	Whether there were any institutional sales? If yes, were they appropriately shown under the heading institutional sales (upto 10% of Average qualifying circulation) for newspapers?	
11.5	Whether there were any institutional subscription copies?. If yes, were they appropriately shown under the heading institutional subscription (upto 5% of Average qualifying circulation) for newspapers?.	

SR. NO.	PARTICULARS	YES / NO / NA* / REMARKS
	OTHER POINTS [contd.]	
11.6	Whether there were any substantial increase / decrease in circulation? If yes, please provide reasons for such increase/decrease.	
11.7	Whether any gift was given to a reader on non subscription copies? If yes, whether it complied with the Bureau's audit guidelines? Please list out all compliant and non-compliant reader schemes for which copies were supplied in the current audit period	
11.8	Whether any gift in the nature of cash or cash equivalents were offered to the reader on non-subscription copies? If yes, whether all such copies were deducted from average qualifying circulation?	
11.9	Whether there were any agent(s) who qualified as principal agent(s)?	
11.10	Whether the books and records were maintained by the principal agents as per Bureau's audit guidelines and was available for verification?	
11.11	Whether the cash covering letters were maintained by the publisher for cash received in majority of cases?	
11.12	Whether the adjustment of agents deposits against agents outstanding dues were done as per Bureau's audit guidelines with intimation to the agent?.	
11.13	Whether the add back and deduction of copies on account of outstanding was as per Bureau's audit guidelines? Please provide details of average number of copies added back and deducted.	
11.14	Whether the press and market visit was carried out in the current audit period? If yes, please attach a detailed report on the findings of press and market visit.	
11.15	Whether the Area Breakdown Statement was verified and compiled as per the Bureau's audit guidelines?	
11.16	Whether the publication were printed at outside press? If yes, whether the printers bills were available for verification?.	
11.17	Whether the publication was subjected to a special audit in the previous period. Whether such reports were made available for your reference	

*NA – NOT APPLICABLE

SR. NO.	PARTICULARS								YES / NO / NA* / REMARKS
	OTHER POINTS [contd.]								
11.18	Whether there were any adverse comments in the special audit? If yes, what were the steps taken by the publisher to overcome these adverse comments, please specify the steps taken by the publisher?								
11.19	Please mention the local raddi rate per kg. ascertained by you from the market.								
11.20	Reader schemes: list out all compliant & non compliant reader schemes for which copies were supplied in the current audit period under reference.								
	Name of the readers scheme	Scheme period	Individual cover price	Total cover price during the scheme period	Details of products offered as gifts	MRP of the product if it is a branded products	Cost to publisher plus 15% mark up in case of customized products	Average no. of copies included as Qualifying Sales	Average no. of copies NOT included as Qualifying Sales
11.21	Scheme for Trade: please list out all trade schemes under which copies were supplied in the current audit period under reference.								
	Brief particulars of nature of the scheme for trade			Value of incentive, gift etc.		Whether incentive amount added to the trade term of the respective agent			
11.22	Annexure (attached) for relaxation in few Bureau's audit guidelines pertaining to cash transactions [circular dated 5th December 2016]								

*NA – NOT APPLICABLE

Date:
Place:

Stamp & Signature of the Auditor



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

Stamp & Signature of the Auditor