



Audit Bureau Of Circulations

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CIN: U24999MH1948NPL006309

20th December 2018

Dear Sir / Madam,

**Re: Submission of audited circulation figures
for the audit period July-December 2018**

We write to request you to submit the audited circulation figures in respect of the following publications for the audit period **July-December 2018**.

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 2018**.

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, 2019**.

In case of variant copies, the distribution of variant copies to be stated separately in respective States/Districts/Towns as well as separate incoming certificate to be submitted.

Check-list for Auditors:

Attached please find the check-list to be completed by the appointed audit firm for the audit period **July-December 2018** alongwith an Annexure.

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 2018** will be due to be received in the Bureau's Secretariat on or before **15th February 2019**. 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's Secretariat on or before the due date i.e **15th February, 2019**.

Audited circulation figures (soft copies) received on or after **16th February, 2019** 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 2018 are particularly reminded of this essential requirement.

III. Surprise Press and Market Visit by appointed Audit Firm:

As advised earlier, it would be appropriate for all audit firms to take up the surprise press and market visit atleast once in two audit periods in order to enable the audit firm understand the actual printing and distribution of the publication and thereafter audit the books and records of publisher members – check-list for the same is attached.

IV. 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.

V. 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.

VI. 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.

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

In terms of Bureau's Notification No. 847 dated 7th December 2016 different number of publishing days in the ABC certificate of circulation would henceforth would be treated as under:

- A)** An edition / printing centre published throughout the six month audit period – January to June and July to December would be calculated at the respective number of publishing days (except publishing holidays) eg. 178, 179, 180, 181 days (as the case may be).
- B)** A new edition started during the six monthly audit period for lesser number of publishing days for which the publishing days to be calculated as the maximum number of publishing days amongst all editions in the ABC certificate.
- C)** A new printing centre of an existing edition started during the six monthly audit period for lesser number of publishing days for which the publishing days would be calculated as the maximum number of publishing days of the respective existing edition.
- D)** If a new edition / printing centre has been carved out of an existing edition and/or printing centre, and published for a part audit period, then the publishing days would be taken as the entire six monthly publishing days of the parent edition / printing centre from which it was carved out.
- E)** If a particular edition / printing centre has ceased during the audit period, then the same would also be treated similarly and the number of publishing days would be calculated as the maximum number of publishing days amongst the respective edition / printing centres (similar to B & C above).

A foot note would also be provided for all such instances as under:

Foot note:-

In respect of all such cases of part audit period, Bureau would provide a detailed foot note as under:

..... edition and/or printing centre (as the case may be)
started/ceased on (date) and published for publishing days.

The average qualifying sales for the same works out to copies (based on actual publishing days).

VIII. 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.

It is an industry norm that same trade commission is paid on both the single/line copies as well as on subscription copies. This aspect needs to be looked into and thoroughly verified. Audit firms are required to submit their detailed explanation if the trade commission on subscription copies is lesser than prevalent for single/line copies.

IX. 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 a 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. Circulation details of all variant copies are to be submitted in a separate incoming certificate.

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

X. 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.

XI. 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.

XII. 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 and remit the amount in advance.

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

Encl: 1. Check-list for Auditors
2. Press and Market visit check-list