

**Re: Submission of audited circulation figures
for the audit period January-June 2022**

We write to request you to submit the audited circulation figures in respect of the following publications for the audit period **January-June 2022**.

1 (a) Electronic filing of Incoming Certificate:

All publisher members are hereby informed that Bureau has made arrangements for publisher members to file their audited incoming certificates **electronically** for the audit period **January-June 2022** thru a new software.

Kindly log on to Bureau's website www.auditbureau.org and login under "**Publisher's login**" with the username and password as mentioned in Para 1(b). Fill up the Incoming Certificate Form, Distribution Statement and other details as mentioned on the left panel. After completing all details online, take a print out and send the hard copy duly stamped and signed by publisher's authorised representative together with the stamp and signature of the appointed audit firm. The hard copies should reach the Bureau's office no later than **17th August 2022**.

The details of variant copies to be stated separately in respective States/Districts/Towns as well as separate incoming certificate to be submitted.

1 (b) Login and Password:-

**Login ID
Password**

There is a facility to change the password after you login the first time.

1 (c) As informed earlier vide Bureau's Notification No.873 dated 4th May 2022 Bureau's Council of Management had decided to allow publisher members NOT to submit their audited circulation figures for the audit period January-June 2022 if they so desire. This special concession was permitted since January-June 2022 audit period is the first audit period after a gap of two years due to Covid pandemic.

Publisher members desiring not to submit their audited circulation figures for the audit period January-June 2022 should inform the Secretariat **by email before 8th July 2022**. This exemption from submission of audited circulation figures is made available to publisher members as a special case **only for one audit period i.e. January-June 2022** and not to be quoted as a precedent.

1 (d) Waste Rate for all publisher members – January-June 2022:

Waste Rate for all publisher members for the audit period **January-June 2022** as earlier decided by the Council is Rs.26/- per kg.

1 (e) Check-list for Auditors:

The check-list together with its annexure to be completed by the appointed audit firm for the audit period **January-June 2022**.

- (i) All audit firms are requested to verify and report the GSTR 2A and confirm whether all newsprint Invoices are reflected in GSTR 2A. If invoices for some reason are not reflected in GSTR 2A then the details of those invoices to be reported.
- (ii) All audit firms are requested to provide details of newsprint waste sold at the press as per the invoices accounted in the Publisher's books and records.

2. Incoming Certificate (hard copy):

2(a) In terms of Bureau's normal procedure, audited circulation figures together with auditor's report duly stamped and signed (Hard copy and Soft copy) for the audit period **January-June 2022** should be received in the Bureau's Secretariat on or before **17th August, 2022**. It may be emphasised that a period of 6 weeks allowed for this purpose is considered to be adequate. No further extension will be considered.

RNI registration numbers for each edition should be mentioned on the first page of the Incoming Certificate in the space provided. For a printing centre, the respective RNI number of parent edition should be mentioned.

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 at the Secretariat, circulation figures are found to conform to Bureau's laid down audit guidelines, the relevant ABC Certificate(s) will be issued in accordance with the normal procedure.

2(b) Presentation of circulation figures on the ABC Certificate for the audit period January-June 2022

Bureau's Council of Management at its recent meeting had also decided that all circulation figures which were earlier considered for certification under "**Part A**" of the ABC Certificate would henceforth be shown as "**Above NRR**" and circulation figures which were earlier shown under "**Part B**" of the ABC Certificate (due to NRR calculation) would henceforth be shown as "**Below NRR**". Both the average figures of "**Above NRR**" and "**Below NRR**" would be totalled up and shown on the face of ABC certificate for the audit period January-June 2022.

This decision was taken by the Bureau's Council of Management in view of increase in waste rate of newspapers from Rs.14/- per kg (2019) to Rs. 26/- per kg. (2022)

A) The presentation of circulation figures on the first page of ABC Certificate would be as follows:.

Edition	Printing centre	Total copies		Total copies	No. of Publishing Days	Average copies		Average copies (Total)
		above NRR*	below NRR*			above NRR*	below NRR*	
		A	B	A + B = C	D	A/D	B/D	C/D

*copies sold to the trade at above and below the net realisation rate (NRR) based on the prescribed waste rate of newspapers.

B) For Variant copies, additional details in the following format would be shown on the first page of ABC Certificate (where applicable) :-

Edition	Printing centre	Average Main copies			Average Variant copies			Average Main + Variant copies (Total)
		above NRR*	below NRR*	Total copies	above NRR*	below NRR*	Total copies	
		A	B	A + B = C	D	E	D+E = F	C + F

*copies sold to the trade at above and below the net realisation rate (NRR) based on the prescribed waste rate of newspapers.

Publishers would be requested to provide details of the above figures duly bifurcated between "**Above NRR**" and "**Below NRR**" in the incoming certificate to be submitted by them.

3. Releasing of ABC certificate of circulation for the audit period January-June 2022:

As earlier notified vide Notification No. 858 dated 17th October, 2019 all ABC Certificates of circulation for the audit period January-June 2022 would be released together sometime in September, 2022. The exact date of release would be uploaded on Bureau's website www.auditbureau.org.

Hard copies of the ABC certificate of circulation would accordingly be sent to all publisher members simultaneously on the release date and circulation figures would be uploaded on the Bureau's website: www.auditbureau.org under members login.

4. Add back of copies and deduction of outstanding copies:

Due to the gap of two years (2020 and 2021), for the audit period January-June 2022 all amounts received from agents till 30th June 2022 pertaining to outstanding copies deducted during the audit period July-December 2019 would be permitted for add back for the audit period January-June 2022.

Similarly, all outstanding payments against copies for the audit period January-June 2022 to be deducted as per prescribed audit guidelines for the audit period January-June 2022.

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

It would be prudent and advisable for all audit firms to carry out a surprise press and market visit pertaining to audit period January-June 2022 before certifying circulation figures for the audit period January-June 2022. This prudent step is suggested since the circulation audit has been commenced after a gap of two years.

6. 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.

**7. 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.

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.

**8. 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.

9. 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).

10. 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 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.

11. 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.

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.

12. 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.

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