



Audit Bureau Of Circulations

Wakefield House, Sprott Road, Ballard Estate, Mumbai – 400 001

Tel: +91 22 2261 18 12 / 2261 90 72 .

E-mail : abc@auditbureau.org ● Web Site : <http://www.auditbureau.org>

CIN: U24999MH1948NPL006309

Dear Sir,

Re: Submission of audited circulation figures for the audit period January-June 2019

We write to request you to submit the audited circulation figures in respect of the following publications for the audit period **January-June 2019**.

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 **January-June 2019**.

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 **16th August, 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 **January-June 2019** 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 **January-June 2019** will be due to be received in the Bureau's Secretariat on or before **16th August 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 **16th August, 2019**.

Audited circulation figures (soft copies) received on or after **17th August, 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 July-December 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 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

EXISTING MEMBERS

AUDIT PERIOD: JANUARY-JUNE 2019

[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/ weekly/monthly basis (as applicable) ?	
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 / weekly/ monthly basis (as applicable)?	
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	

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 publisher had retained atleast 10% of the cover price after taking into account discount on cover price, value of gifts, delivery charges etc.?	
8.6	Whether copies were deducted for unpaid subscription or non-compliant schemes?	
8.7	Whether the trade commission on subscription copies was the same as paid for normal line copies which is the industry norm. If not, please explain in detail how you were satisfied with lower trade commission paid on subscription copies (if required, separate sheet for explanation to be attached)	
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 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?	
9.4	Whether the newsprint bills and ledgers were verified with the GST return?	

*NA – NOT APPLICABLE

SR. NO.	PARTICULARS					YES / NO / NA* / REMARKS
	PURCHASE OF NEWSPRINT [contd.]					
9.5	Whether physical verification of stock was done? If newsprint was stored in bank godown whether the bank certificate(s) were available on record?					
9.6	Whether the newsprint consumption and stock register was updated on day to day basis?					
9.7	Whether consumption of newsprint was reconciled with the number of copies printed including waste copies?					
9.8	Whether wastage records were properly maintained?					
9.9	Whether disposal of wastages were properly accounted?					
9.10	Whether all newsprint bills were accounted in the newsprint supplier ledger account?					
9.11	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.					
9.12	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:					
9.13	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.		
9.14	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								

*NA – NOT APPLICABLE

Date:
Place:

Stamp & Signature of the Auditor



SUMMARY OF AVERAGE CIRCULATION FIGURES

NAME OF PUBLICATION _____, EDITION/PRINTING CENTRE

No. of publishing days _____

		2019 (copies)						
		January Average	February Average	March Average	April Average	May Average	June Average	Total Average
Print Order	(A)							
Sales	(B)							
Agency Sales								
Cash Sales								
Subscription								
Institutional Sales								
Others (Please specify)								
Total	(B)							
Additions	(C)							
ADD BACK (only for those copies which were earlier deducted as outstanding copies in the previous audit period July-December 2018)								
Any Other								
Total	(C)							
Deductions (Pl specify)	(D)							
(i) unsolds								
(ii) Returns								
(iii) Payments not received (outstanding copies)								
(iv) Others								
(v)								
Total	(D)							
Qualifying Sales (E = B+C-D)								

Signature and stamp of the Publisher/Authorised Signatory

Stamp & Signature of the Auditor

PRESS AND MARKET VISIT CHECK-LIST

(CHECK-LIST TO BE SUBMITTED ON AUDITORS LETTER HEAD)

(TO BE COMPLETED AND SUBMITTED TO THE BUREAU
BY EMPANELLED AUDITORS)

Name of the Publication: (edition/printing centre)		
Address of the printing press:		
RNI Registration No. and date of RNI certificate [to physically check the RNI certificate]		
Name (s) of the Audit Staff who undertook the Press & Market Visit alongwith respective dates & time:		
Name of the Press In-charge/Printer/ responsible official of the publisher or printer present at the printing press at the time of auditors visit:		
Name of the machines (s):		
Number of folders (s):		
Installed printing capacity of the machine (s): Please state separately for each machine:		
Whether the machine has auto pasting facility?		
VISIT TO THE PRINTING PRESS:		
1)	PRINTING:	
1.1	Date & Time of visit to the press.	
1.2	Whether entry to the press was immediately allowed, if not, when was entry allowed to the press?	

	PRINTING: (Contd..)	
1.3	Whether print order was available with the printer at the time of entry of auditors to the press? Details of the print order (no. of copies etc) for relevant issue date (please specify)	
1.4	Whether print order contained all information as mentioned in "Guide to ABC Audit" i.e. number of pages etc? Please also provide details of supplements, add-ons printed, to be distributed alongwith the issue	
1.5	Printing started at: (as per MRR)	
1.6	Number of copies as per machine counter already recorded before the arrival of auditors (please record the time).	
1.7	Whether the MRR was available at the press, details recorded by the person in-charge during actual printing?	
1.8	Number of copies actually printed at the end of the printing (please record the time)	
1.9	How many and which printing machines were actually working at the time during auditors presence?	
1.10	Whether any unusual activity was observed at the printing press?	
1.11	Any other observations.	
2)	DESPATCHES:	
2.1	Whether dispatch list showing name of the agents and their respective supplies was available at the press?	

	DESPATCHES:(Contd..)	
2.2	Whether pre-printed labels were available at the press? In case of labels prepared manually, please specify details.	
2.3	Whether the number of copies mentioned on the labels tallied with the number of copies as per dispatch list?	
2.4	Whether any copies were dispatched before the arrival of the auditors at the press? If yes, please specify number of copies	
2.5	Number of copies dispatched during the presence of the auditor	
2.6	Whether copies were supplied alongwith supplements? (if any)	
2.7	Whether delivery challans were available at the press? Whether all the necessary details were filled in delivery challans?	
2.8	Any other observations.	
3)	MARKET VISIT:	
	(columnar table may be prepared to cover more than 1 sales centre as per the below mentioned details)	
3.1	Name of the centre visited (location): (Date of visit).	
3.2	Time at which Auditors reached the Sales Centre and left the sales centre. (please specify names of the audit staff)	

	MARKET VISIT: (Contd..) (columnar table may be prepared to cover more than 1 sales centre as per the below mentioned details)	
3.3	Whether copies had already arrived or yet to be arrived at the sales centre?	
3.4	Number of copies actually received at the sale centre.	
3.5	Whether sale was done through agents or directly by the publisher?	
3.6	Whether the copies received tallied with the dispatch list which was available at the press?	
3.7	Whether any unusual activity was observed at the sales centre?	
3.8	Whether at the sale centre, differential trade commission was observed for line copies and/or subscription copies.	
3.9	Cover price of the publication.	
3.10	Rate at which agents receive copies.	
3.11	Rate at which agents sell copies to hawkers.	
3.12	Whether unsolds were accepted at the sale centre?	
3.13	Whether the sale was in cash or credit basis?	
3.14	If the sale was on credit basis whether necessary records were prepared by the sales in charge?	
3.15	If the sale was done on cash basis whether cash tallied with the number of copies sold	
3.16	Number of copies of current issue lying (balance) at the sales centre (time to be recorded).	

	MARKET VISIT: (Contd..) (columnar table may be prepared to cover more than 1 sales centre as per the below mentioned details)	
3.16	Number of copies of previous issues lying at the sales centre.	
3.17	Any other observations.	
4)	READERS SCHEME (THROUGH TRADE) & TRADE SCHEMES:	
4.1	Whether any reader or trade scheme was in operation?	
4.2	Please provide full details of the reader or trade scheme	
4.3	Did you ascertain / cross check the benefits under the said scheme to the reader or trade during your market visit.	
4.4	Your observations from the market visit with respect to reader & trade schemes.	

Date:
Place:

Stamp & Signature of the Auditor