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GOVERNMENT OF INDIA
OFFICE OF THE PRESS REGISTRAR GENERAL OF INDIA
(MINISTRY OF INFORMATION & BROADCASTING)
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Date: 4th August, 2025

ADVISORY No. 30 of 2025

Subject: Revised Guidelines for Circulation Verification through Desk Audit to be implemented w.e.f. 01.08.2025.

In continuation of the earlier advisory issued vide Advisory No. 08 of 2025 dated 01.04.2025, and in view of the need to ensure clarity and uniformity in the application of circulation verification procedures, the revised Guidelines for Circulation Verification through Desk Audit are hereby issued for wider dissemination and compliance.

2. These Guidelines have been updated to reflect the feedback received from stakeholders including Chartered Accountants and publishers and to incorporate further simplifications and procedural clarifications as directed by the competent authority.

3. The enclosed Guidelines shall supersede the previous versions and will be applicable with effect from 01.08.2025 for all circulation verification processes.

This issues with the approval of the Press Registrar General.

**RAJITH
CHANDRAN
M R**

(Rajith Chandran M.R.)

Deputy Press Registrar General

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Press Registrar General of India
Ministry of Information & Broadcasting
Government of India

**GUIDELINES FOR CIRCULATION VERIFICATION OF
PERIODICALS THROUGH DESK AUDIT**

1. Introduction:

The Government of India has notified the Press & Registration of Periodicals Act (PRP Act), 2023 and its Rules in the Gazette and consequently, the Act/ Rules have come into effect from 1 March 2024. As per Section 6(b) of the PRP Act, the Press Registrar General of India (PRGI) may undertake the verification of circulation figures of a periodical in such manner and for such purpose, as may be prescribed.

1.2 The Press & Registration of Periodicals Rules 2024 prescribe that Press Registrar General may undertake the verification of circulation figure of a periodical through a desk audit of the information furnished by the publisher in the latest annual statement in accordance with procedure laid down in the Press Sewa Portal, and determine the circulation figure: Provided that the Press Registrar General or the officer so authorized, may, for undertaking the desk audit, seek such information or documents as may be considered necessary, through electronic mode and the publisher shall provide such information or documents electronically: Provided further that the desk audit shall be undertaken in a faceless manner where there is no physical interface between the publisher, CA and the officer authorized by Press Registrar General for undertaking the desk audit. Transparency and facelessness are the two main salient features of the

desk audit.

1.3 In accordance with the Rule 11, the Press Registrar General or any other officer so authorized by him shall verify the circulation figure of a periodical of the following classes and category:

a. a daily newspaper, having an average circulation of twenty-five thousand copies or more each day, as reported in the annual statement furnished by such newspaper in the preceding two financial years, and is empaneled with the Central Bureau of Communication for the purpose of obtaining advertisements of the Central Government;

b. a daily newspaper, having an average circulation of twenty-five thousand copies or more each day, as reported in the annual statement furnished by such newspaper in the preceding two financial years, and intends to be empanelled with the Central Bureau of Communication for the purpose of obtaining advertisements of the Central Government;

c. any other periodical which, in the opinion of the Press Registrar General, and for reasons to be recorded by him in writing, requires such verification, having regard to any information, reference or complaint received by him in respect of that periodical.

1.4 For the purpose of undertaking desk audit, the latest annual statement shall be the annual statement of the periodical furnished for the immediately preceding financial year. The Press Registrar General may undertake verification of the circulation of a periodical by way of physical inspection of the documents and other information and records at the business premises of the publisher and the printing press only under the following situations, namely:

- a. Where the publisher is not regularly furnishing the annual statement as required under section 12 of the PRP Act.
- b. Where the desk audit undertaken recommends such physical verification due to exceptional circumstances and the Press Registrar General is satisfied with such recommendations.
- c. Where, in the opinion of the Press Registrar General, and for reasons to be recorded in writing, such verification is necessary, having regard to any information, reference or complaint received by him in respect of that periodical.

2. Objective

The primary objective of this process is to ascertain the correctness and genuineness of the circulation figures submitted by the publisher in the Annual Statement through desk audit and, if necessary, through physical inspection. The Desk audit envisages data integration and data driven auditing through a transparent and faceless methodology.

Circulation Verification process is a critical mechanism for ensuring that the advertisements issued by the Government through the CBC or other departments, actually reach the intended audience as per the rate contracted with such newspapers based on genuine circulation figures.

3. Methodology

Publishers requesting a CV will have to provide documents online through the Press Sewa Portal. The verification of circulation will be done for a single specific edition of the main daily newspaper having a

unique PRGI Registration Number (hereinafter referred to as the "Test edition") only. The verification of circulation will not be entertained for the Sunday and other supplementary editions if they bear different PRGI registration numbers.

The PRGI desk audit team will verify the circulation figures by cross-checking the data related to circulation, financial accounts, Newsprint consumption, distribution, etc., as submitted by the publishers.

Acceptance of the application for Circulation Verification also takes into consideration the publication's adherence to regulatory norms as outlined by the PRGI in this document.

As desk audit verification is mainly data-driven, the entire exercise is based on the availability of verifiable data. Stand-alone data that cannot be cross-verified is liable to be rejected and not taken into account. GST compliance is mandatory for all relevant transactions, including GST invoices for newsprint, ink, printing plates, transportation, and printing services—each of which must be duly captured in the GST system. The information submitted is subject to cross-verification with data available with other regulatory authorities, such as the Income Tax Department and GST authorities, during the course of verification.

3.1 Definitions

This guideline uses the following definitions in addition to the definitions provided in the Press and Registration of Periodicals Act, 2023 and rules framed thereunder for the Circulation Verification exercise:

Title: means the name of such periodical as may be verified by the Press Registrar General having a distinct Title Code/Registration Number allotted to it, printed

prominently and legibly as the masthead on the front page of that periodical by which it shall be known or be identified.

Circulation: The number of qualifying copies of an edition (Test Edition) of a periodical sold per publishing day in terms of these guidelines.

Cover Price: The price at which a periodical is sold to consumers and intimated to PRGI. In case, any modification in price is not intimated to PRGI, the price available in records of PRGI shall be taken as the operative price and the excess revenue shall be ignored.

Imprint Line: Information on a periodical indicating its publisher, printer, owner, editor and place of publication as per PRGI guidelines about the same.

Edition: The specific version or issue of a periodical, having distinct Title code/PRGI registration number (with unique set of parameters like publisher, printer, printing press, editor, place of publication and price etc. mentioned in the Certificate of Registration or reported to PRGI), serial number, volume number and having uniformity in advertisement (commercials) content (both in terms of space and placement).

Periodicity: The regular interval at which a periodical is published (e.g., daily, weekly, monthly)

Average Circulation: The average number of copies of a periodical sold over a specific period.

Publishing Day: The day on which a periodical is printed and prepared for distribution.

Production Cost: The expenses incurred in printing and producing a periodical.

Print Cycle: The printing period of a complete newspaper edition on a single printing day.

Redundant Circulation: The circulation which cannot be taken into account due to impact of irregular promotional sale like gift scheme, Higher Distribution Margin, Higher Subscription Margin, or Higher Raddi Value (resulting in net realization to publisher less than the prescribed threshold).

Standard circulation: The average circulation which is not impacted by any such scheme that alters the circulation significantly and follows an average circulation pattern for a long period. A periodical with an accepted Gift scheme/Joint subscription/Packaged deal/Free publication scheme will also be standard if it follows a circulation pattern for the whole circulation year and produces a net realization to the publisher as defined in these guidelines. Any redundant circulation and free/returned copies should be deducted from total circulation to arrive at standard circulation.

Distribution Margin: The difference between the cover price and the amount received by distributors for selling the periodical in the usual course of trade. In the absence of any recorded value, the default margin of 40 per cent shall be taken.

Net sales/Circulation: Sales/circulation left after removing the quantum of redundant circulation from the total sales/subscription.

Newsprint: The paper specifically designed for printing newspapers and generally kept in reels.

Wastage percent: It is defined as the ratio of Newsprint wasted during the time of printing. It includes Newsprint wasted before feeding into the Press and Newsprint wasted including bad copies

printed during the actual printing. The wastage percentage will be calculated at a rate of at least 3%, or the publisher-specified rate for overprinting and spoilage, whichever is higher.

GSM: GSM stands for "Grams per Square Meter." GSM refers to the weight of the Newsprint material per square meter (for example, a paper with a GSM of 45 would weigh 45 grams per square meter). The calculation will be based on the higher of either 40 or the value specified by the publisher in their documents.

Machine Room Return: Machine Room Return (MRR) is a detailed record that confirms the actual printing process, ensuring that newsprint issued to the press has been used according to the Print Order.

Print Order (PO): This refers to a specific written request document or instruction for printing a Newspaper or periodical. It includes details such as the quantity, specifications, design, and delivery instructions a client or customer provides to the printing service.

Power of Generator: The "Power of Generator" refers to the electrical output capacity of a generator, typically measured in kilowatts (kW) or megawatts (MW). It represents the maximum electrical power the generator can produce under specified conditions.

Consumption Average of Generator: The "Consumption Average of Generator" refers to the average rate at which a generator consumes fuel or energy while operating. To be expressed in units of fuel consumption per hour (e.g. litres per hour, gallons per hour).

3.2 Period of applying for Circulation Verification on Press Sewa Portal

The application for Circulation Verification must be submitted before the expiry of the existing Circulation Verification Certificate, but not earlier than 90 days before its expiry. In cases where Circulation Verification is being requested for the first time, the application shall be submitted only after the latest Annual Statement has been submitted to the Office of the Press Registrar General of India and the balance sheet has been duly audited.

3.2.1 The publisher must fulfil the following criteria for Acceptance of Application for Circulation Verification:

- a . **At least two years of circulation:** The Periodical must be actively published in the Place of publication for more than two years after the grant of Certificate of Registration.
- b. **Regularity:** The paper should have a regularity of 80% in the Press Sewa Portal.
- c . **Annual Statements compliance:** Periodical having an average circulation of twenty-five thousand copies or more each day, as reported in the annual statement furnished by such newspaper in the preceding two financial years.
- d . **Penalty compliance:** Circulation verification application will be entertained only where the owner of such title does not have any pending penalty for any edition of the concerned test edition.

3.2.2 Validity of the certified figures

The validity of circulation verification figures will be for **two years** from the date of issue of the Certificate.

4. Criteria for Net Realization to publishers for

standard circulation

The billing of the copies of the agents is normally carried out at the net amount after deduction of commission. The billing is to be verified to ascertain the cases where the commission being allowed appears to be unreasonable, and which loses its significance towards sold or paid copies. Any realization below the threshold mentioned below will not count copies for standard circulation:

- a. For single copy/Combo offer sale: 50 per cent of cover price (including a maximum trade commission of 40 per cent and the transport, handling charges and any other allowances/gifts with a maximum value of 10 per cent of the cover price).
- b. For subscription/Joint subscription offer copies: 25 percent of cover price.

5. Criteria for the admissibility of cash in the expenditure account

All expenditure and payments should be done through the banking channels only. No consideration of expenditure done on a cash basis is allowed to be accounted for the purchase of inputs or outputs or services.

6. Data submission

The verification exercise will be done for an edition of a title (Test Edition). Therefore, the data should be submitted for the Test Edition. In case newsprint stock is maintained for more than one edition or receipt/expenditure accounts are combined for more than one edition, separation/apportionment of inputs and outputs for each edition (including the Test Edition) should be provided for verification as per the list

enclosed at Annexure I.

I. Every such apportioned data should be certified by a CAG/RBI empanelled Chartered Accountant.

II. Data may be submitted in PDF format.

7. Initiation of the process by the publisher, submission of documents and Appeal

7.1 A tab titled Circulation Verification shall be visible on the publisher's profile in the Press Sewa Portal. Publishers desirous of applying for Circulation Verification can submit/upload the documents as mentioned at Annexure I and then seek the consent of the Printer through e-sign for his agreement for the exercise. In case there is more than one printer, all will need to provide consent. **The printer must be registered on the Press Sewa Portal.** The consent should be provided by the printer who has printed the periodical during the year for which Circulation Verification is claimed.

7.2. Once the Printer provides his agreement for the exercise on the Press Sewa Portal, the publisher is required to e-sign the application and submit it after paying the requisite fee applicable, if any.

7.3. GST, Income Tax returns, Balance sheet, all transactions, bills, vouchers etc. are required to be submitted for the exercise. Under the Goods and Services Tax (GST) system, it is mandatory to capture details for transactions, bills, invoices, vouchers etc. pertaining to newsprint, ink plates, transportation, printing, etc., sales and purchase details, tax payments and credits, including returns and reconciliations and other relevant documents in the GST Portal. **The details of GST and Income Tax returns and other such documents are liable to be verified for their**

veracity and authenticity from the respective authorities/departments.

7.4 To verify the circulation of a periodical, the Press Registrar General, or any officer of the Central Government so authorized by PRG, may undertake a desk audit of the information furnished by the publisher in the latest Annual Statement. All submitted documents shall be scrutinized by the Authorized Officer before being forwarded to the Chartered Accountant (CA) concerned.

7.5 The CA may seek clarifications, limited to two rounds through the Authorized Officer. The application is liable to be rejected prima facie at the initial stage itself if the application does not qualify any of the criteria prescribed in 3.2.1 (a) to (c) of the guidelines. **Any Deficiency Communications issued by O/o PRGI is to be responded to within the indicated period (i.e. 7 days & 7 days after a reminder), otherwise, it will be presumed that the publisher is not further interested in the Circulation Verification and therefore, the application will also be rejected. No appeal will be entertained in such cases.**

7.6 In case the estimation of figures is not possible due to insufficient information or discrepant information or the difference between the circulation figures as claimed in the Annual Statement and those arrived at after the desk audit is **more than 40 per cent**, no Circulation figures/Certificate will be released, and the application will be closed without further processing.

7.7. After the Desk Audit of the documents submitted by the publisher, either the Circulation Certificate may be issued or an order for physical verification may be

issued, which will be conducted without prior intimation to the publisher concerned.

7.8 The appeal has to be made within 15 working days since the date of issue of the Circulation Certificate. Also, specific grounds for representation will have to be mentioned while preferring an appeal. While the appeal against a verification certificate without physical verification may be preferred but an appeal against a case wherein physical verification is done shall not be admissible.

8. Date of Acceptance

An application complete in all respects will only be accepted for processing by the desk audit team. The date of acceptance will be the date on which the Authorized officer, after examining the documents, and removal of any deficiency (ies) by the publisher, deems it fit to send to the Chartered Accountant concerned. This date of acceptance will be counted as the beginning point for the exercise to be completed in 45 working days ideally.

9. General Circulation Verification Metrics

The Circulation verification exercise is based on the following metrics and their respective methodologies:

- I. Consumption of newsprint.
- II. Eligible sales revenues/proceeds.
- III. No. of sold copies as claimed in the Annual Statement under consideration.
- IV. The circulation claim in next Annual statement(if filed during CV process & before the CV certificate is issued)

The final circulation figure shall be determined as the lowest among the values computed under points (I), (II), (III) & (IV).

10. Submission of wrong/misleading or forged documents

10.1. In case a publisher provides misleading or wrong information or forged documents or willfully suppresses any material information that may have a bearing on the circulation figures, all editions of the title under desk audit may be barred for a period up to two years from accepting any CV request. Also, if a request for any other edition is concurrently under desk audit, the same shall be rejected.

10.2. The desk audit at the PRGI will be performed in a faceless manner. In case the publisher/owner brings external pressure or tries to influence directly or indirectly PRGI's Authorized Officer, or contacts any Chartered Accountant appointed in the instant matter, the Circulation Verification exercise of such periodical will be stopped, and action as indicated above will be taken.

11. Appointment & Remuneration for Chartered Accountants:

11.1. PRGI shall use the services of empaneled CAs/CA firms who will be part of the desk audit team and will be entrusted to conduct Circulation Verification.

11.2. Empaneled Chartered Accountants will receive a remuneration of Rs. 50,000 (Rupees Fifty Thousand Only) plus applicable GST, or at any rate determined by PRGI from time to time, for conducting the Circulation Verification exercise.

11.3 In case the Chartered Accountant tries to contact

the publisher, or the authorized officer appointed in the instant matter, the CA will be immediately de-empanelled and removed from the Circulation Verification exercise in future also.

Annexure I: Documents to be submitted by the Publisher for circulation verification

All details are required to be submitted in respect of the edition for which CV is requested (Test Edition), compiled on a monthly basis for the last financial year (financial year preceding the year of application). **The details have to be verified with the original records and duly certified by the CA empaneled with CAG/RBI.** In case combined data for several editions is maintained, data for the Test Edition should be apportioned & got certified.

(A) If the Publisher/Owner is also the printer:

1. Copy of Annual Statements of the Newspaper - filed with PRGI for the preceding two financial years.
2. Last Circulation Verification Certificate (if any).
3. Audited Balance Sheet of the company if the newspaper is owned by a company; or IT Return, if owned by an individual.
4. Month-wise Statement on sale proceeds with commission details.
5. Statement on Wastage Rate & GSM of Newsprint.
6. Printing machine details, capacity and power rating for each machine.
7. Month-wise statement compiled for the year regarding Machine Room Return (MRR)
8. Month-wise statement for newsprint purchase and

consumption, indicating details of invoices for purchase of newsprint, ink and plates along with GST details.

9. Electricity bills for the year under verification along with a month-wise statement for the year on duration and utilization of alternate/supplementary sources of power and expenditure bill thereon.

10. GSTR Form 1, 2(a), 2(b), 3(b) and 9, as applicable.

11. Affidavit as given in Annexure-II (To be signed by publisher only)

(B) If the Publisher/Owner is not the printer:

1. Copy of Annual Statements of the Newspaper - filed with PRGI for the preceding two financial years.

2. Last Circulation Verification Certificate (if any).

3. Audited Balance Sheet of the company if the newspaper is owned by a company; or IT Return, if owned by an individual.

4. Month-wise Statement on sale proceeds with commission details for the year.

5. Statement of Wastage Rate & GSM of Newsprint consumed for the year.

6. A copy of the Agreement between the publisher and the printer.

7. Month-wise Statement of print orders made to the printer for the year.

8. Copy of Receipts of payments made to the printer.

9. Statement of Newsprint consumption for the year under consideration

10. GST returns Form 1, 2(a), 2(b), 3(b) and 9, as applicable.
11. Affidavit as given in Annexure-II (To be signed by publisher only)

Annexure II: An Affidavit in the following format, duly notarized, on Rs. 100/- stamp -paper by the Publisher.

I, -----(Name), the Publisher of----- (name, edition and registration number of the publication), do hereby solemnly affirm that I have filed the Annual Statements precisely reflecting the correct circulation figures. I have provided the correct data along with supporting documents for the verification of circulation. I understand that the periodical will be debarred for 2 years from applying for Circulation Verification, if any of the data or documents provided by me is found to be false or forged. I also affirm that during the Circulation Verification process I will not contact the Authorized Officer of PRGI or the Chartered Accountant appointed by PRGI for the purpose directly or indirectly. I know that willful submission of forged/wrong data may invite penal action.

Seal & Signature (Publisher)

Date.....

Place.....

Note: Kindly note that these Guidelines are primarily meant for conducting Circulation Verification through Desk Audit on Press Sewa Portal. However, till the feature is fully functional on the Press Sewa Portal, the publishers can submit their applications through a designated email ID created by PRGI for the purpose: prgi-cv1@gov.in. The publishers are requested to also go through Advisory No. 32 of 2024 in this regard.