



AUDIT BUREAU OF CIRCULATIONS

OF SOUTH AFRICA

RULES

Version : 2.0
Effective date : 1st January 2011

1 Mission Statement

The A B C provides unique information to the advertising and marketing industry to aid them in media planning and buying.

It does this by issuing the only independently audited, accurate, consistent and regular circulation data for a wide variety of print media.

The A B C provides the “currency” for circulation information.

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2 Changes to Rules from Version 1.9

Additions are set in **bold type**, and deletions are shown ~~striketrough~~.

2.1 Effective Date – 1 January 2011

2.2 Definitions

Advertising Brochure: A brochure with less than 35% average editorial content over a reporting period. (Refer 3.3)

Brochure: Printed material carrying advertising. (Refer 3.16)

Newspaper: A publication published on a regular basis, consisting of a minimum of 8 pages, and with a minimum of 35% average editorial content over a reporting period. (Refer 3.64).

2.3 Sectors

Add a new sector: Advertising Brochures (Refer 5.1).

2.4 Circulation Reporting Periods (Refer 5.11).

Add a new clause:

In the case of combined issues, data must be reflected for the period in which the sales are completed, depending on the normal reporting period; i.e. a combined December/January issue the circulation data must be submitted for the January – March quarter or the January – June half year. (Refer 5.11.4).

In the case of **B2B and Custom** titles with copy sales of less than 20% of total circulation, only an annual audit certificate will be required, accompanying the December figures, covering the year January – December. (Refer 5.11).

2.5 Special Instructions – Business to Business Magazines (Refer 7).

Individually requested

- **In respect of free titles, single copies supplied to individuals for a stipulated time period, where a sum of money is paid to cover postage costs. (Refer 7.3.1).**

Bulk requested

- **In respect of free titles, copies supplied to companies for a stipulated time period, where a sum of money is paid to cover postage costs. (Refer 7.3.3).**

2.6 Special Instructions – Consumer Magazines (Refer 8).

Controlled Free Distribution (Refer 8.3).

Individually requested (Refer 8.3.1).

In respect of free titles, single copies supplied to individuals for a stipulated time period, where a sum of money is paid to cover postage costs

Bulk requested (Refer 8.3.2).

In respect of free titles, single copies supplied to companies for a stipulated time period, where a sum of money is paid to cover postage costs

2.7 Number of publishing days (Refer 9.1.1).

In respect of the following, application must be made to the Company for approval **by the General Manager:**

Organised stayaways, strikes, mass action “acts of God”,

If the application is declined by the General Manager, it will be referred to the Board for a final decision.

All exclusions must be circulated by way of a notice. (Refer 9.1.1).

2.8 Free Digital Copies (Refer 11.8).

For each free digital copy there must be proof of:-

Access to the copy -

- a. If a PDF digital edition is distributed, access is determined when the PDF is sent, **less any bouncesbacks.** (Refer 11.2).

Definitions

3 Definitions

3.1	A B C	Audit Bureau of Circulations of South Africa
3.2	A G M	Refer Annual General Meeting
3.3	Advertising Brochure	A brochure with less than 35% average editorial content over a reporting period.
3.4	All Advertising Rule	All national advertising must be the same in the main body of the publication, for each issue.
3.5	Annual General Meeting	The meeting held annually in terms of the Company's Memorandum and Articles of Association.
3.6	Associate Membership	Associate Membership will be granted by the General Manager, subject to ratification by the Board.
3.7	Associated Entity	In relation to a Member- (a) any entity which has directly or indirectly, any shareholding or financial interest exceeding 25% in a Member; or (b) any entity in which a Member has, directly or indirectly, any shareholding or financial interest exceeding 25%; or (c) any entity that has at least one director or shareholder holding in excess of 25% of the shares in common with a Member.
3.8	Audit	An examination of the records of a Member in respect of a registered title carried out by a Registered Accountant and Auditor in accordance with International Standards on Assurance Engagements and these Rules, or where applicable, an examination of the records of a member by the A B C.
3.9	Audit Certificate	Refer Circulation Certificate.
3.10	Audit Cycle	Is the six or twelve-month periods ending 30 June or 31 December, for which a title has to submit audit certificates in terms of its Membership, or such other period as ruled on by the Board.
3.11	Audit Summary	Refer Summary
3.12	B 2 B	Refer Business to Business Magazines
3.13	Back Issues	An issue becomes a back issue when the next issue is available for sale or distribution.
3.14	Bad Debts	For the purpose of these Rules a bad debt shall be allowed if the debt has been outstanding for 120 days or more, and no further transactions have taken place. Under exceptional circumstances application for condonation may be made to the Board.
3.15	Barter Deals	Number of copies exchanged between two unrelated legal entities without monetary compensation for an equivalent amount of quantifiable goods and services.
3.16	Brochure	Printed material carrying advertising
3.17	Bulk Free Distribution	Copies delivered in bulk free of charge.
3.18	Bulk Sales	Refer Third Party Bulk Sales

Definitions

3.19 Business Subscription 50% and above	Requested delivery of single or multiple copies of a publication, by a business or other organisation, to a fixed address, on a fixed regular basis, at 50% and above the registered cover price.
3.20 Business Subscription below 50%	Requested delivery of single or multiple copies of a publication, by a business or other organisation, to a fixed address, on a fixed regular basis, at below 50% of the registered cover price.
3.21 Business to Business Magazines	Aimed at readers to inform them about matters pertaining to their business, industry, profession or trade.
3.22 C F D	Refer Controlled Free Distribution.
3.23 Challenge Audit	An audit instigated by a Member's challenge in terms of section 12.7 of these Rules.
3.24 Check Audit	An audit conducted by the Company in terms of clause 12.5 and 12.6 of the Rules.
3.25 Circulation Certificate	The circulation certificate prepared and certified by the Member's duly authorised representative and, in the case of an audited certificate, certified by the Member's auditor, or where applicable, by the A B C.
3.26 Community Newspaper	A newspaper targeted at a specific geographical area with less than 25% of its circulation sold outside this area. It must have a registered cover price.
3.27 Consumer Magazine	Aimed at readers to inform them about leisure, recreation, health, hobbies, sport, and other interests.
3.28 Controlled Free Distribution	That portion of a magazine's circulation that is distributed at no cost, but is individually addressed to either a job title or by name.
3.29 Copy Sales 50% and above	Sales of copies, which are either to individuals, or will be sold by the buyer (who has bought on sale or return) to individuals, at 50% and above the registered cover price.
3.30 Copy Sales below 50%	Sales of copies, which are either to individuals, or will be sold by the buyer (who has bought on sale or return) to individuals, at below 50% of the registered cover price.
3.31 Core Geographic Distribution Area	The province where the majority (more than 50%) of a daily newspaper's sales originate.
3.32 Cover Price	The price or prices carried by the publication, including V A T. (Refer Registered Cover Price).
3.33 Custom Magazines	Magazines produced specifically for or by an organisation for its customers/members/employees with or without a cover price.
3.34 Daily Newspaper	A publication that must be published on a regular basis, either five times a week (Monday to Friday) or six times a week (Monday to Saturday).
3.35 Digital Edition	A digital edition is a replica of the main body of the print publication distributed or viewed electronically.
3.36 Domestic Circulation	Circulation within the borders of the country in which it is published.
3.37 Edition	Part of an issue published at various times of the day, with different editorial content, and/or distributed in different geographical areas.

Definitions

3.38 Exclusions	Circulation not included in the circulation certificate in terms of Clause 6.10, Clause 7.5 and Clause 10.6.8.
3.39 F S I	Refer Free Standing Inserts.
3.40 Feature	A section of a publication, which is not a freestanding supplement (Refer Supplement.)
3.41 Footprint	The geographical area in which a publication's circulation is achieved.
3.42 Foreign Circulation	Circulation beyond the borders of the country in which it is published.
3.43 Fortnightly Publication	Magazines or Newspapers published every second week.
3.44 Free Magazines	A category for Magazines with no cover price distributed free of charge.
3.45 Free Newspapers	A category for Newspapers with no cover price distributed free of charge.
3.46 Free Standing Inserts	An advertising insert placed in an issue, or part of an issue of a publication
3.47 General Manager	The natural person nominated by PMSA, and appointed by the Board, and responsible for the day-to-day running of the Company.
3.48 Hybrid Newspaper	Two identical versions of the same newspaper, one carrying a cover price for normal sale, and the other without a cover price for free distribution.
3.49 Individual Subscription 50% and above	Requested delivery of a publication to a fixed address, on a fixed regular basis, to an individual, by name or title, at 50% and above the registered cover price.
3.50 Individual Subscription below 50%	Requested delivery of a publication to a fixed address, on a fixed regular basis, to an individual, by name or title, at below 50% of the registered cover price.
3.51 Initial Audit	The audit conducted on a new proprietor Member, by the Member's auditor, or, where applicable, by the A B C, to ensure that these Rules are correctly followed and interpreted.
3.52 Interim Certificate	A certificate issued by a media owner, at its request, and falling out of the normal period for the title (Refer clause 12.3)
3.53 Issue	The main body of a publication bearing a specific day or date.
3.54 Joint Issue	A joint issue is where a Member elects to combine two issues into one, i.e. the December and January issues in the case of a monthly.
3.55 Magazine	A publication that must be published at regular intervals, and must be distributed or sold independently of other publications and registered as a magazine.
3.56 Main Body	The main section of a publication that bears the publication's own unique name and/or logo as registered with the Company. It excludes any freestanding section(s) or stitched in supplements, which have their own unique name or logo.
3.57 Masthead	The predominant name and its style used to identify the publication.
3.58 Materiality	Variance of more than 2% (two percent).

Definitions

3.59 Member	Any proprietor/publisher of a newspaper or magazine or specialist publication, with circulation figures in accordance with the Rules, or any other person approved by the Board.
3.60 Membership fee	Annual fee payable by Members as determined by the directors.
3.61 Membership Insignia	Membership insignia are any symbols, logos or words indicating Membership of the Company.
3.62 Monthly Magazine	A magazine that is published, or intends to be published, with a frequency of eleven or twelve times a year.
3.63 National Advertising	Advertising for a product, brand, service or outlet that is available in the majority of the country.
3.64 Newspaper	A publication published on a regular basis consisting of a minimum of 8 pages, and with a minimum of 35% average editorial content over a reporting period.
3.65 Notice	An advice sent out to Members informing them of a Company matter.
3.66 P M I E or Print Media in Education 50% and above	Copies sold to an independent sponsor, at 50% and above the registered cover price, and delivered to schools and educational institutions for use in classrooms for educational purposes.
3.67 P M I E or Print Media in Education below 50%	Copies sold to an independent sponsor, at below 50% of the registered cover price, and delivered to schools and educational institutions for use in classrooms for educational purposes.
3.68 Publication	Shall mean either a magazine or a newspaper in printed format.
3.69 Regional Newspaper	Sales of a separate edition of a newspaper, which has its own rate card and sells in a different province to its core geographic area.
3.70 Registered Cover Price	All cover prices, including Digital Editions, (including V A T), registered with the Company.
3.71 Registered Title	The title of a publication registered with the Company.
3.72 Returns	Unsold copies returned. Masthead tearsheets, which clearly identify the issue, are an acceptable proof of return.
3.73 S A D C countries	The following are S A D C countries: Angola, Botswana, Democratic Republic of Congo, Lesotho, Malawi, Mozambique, Namibia, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe.
3.74 Special General Meeting	A special meeting held in terms of the Articles of Association.
3.75 Subscriptions Travel and Commercial 50% and above	A subscription purchased at 50% and above the cover price, by a commercial entity with the intention of giving individual copies to its customers as added value to a commercial transaction. Examples include copies given to hotel guests, aircraft passengers or customers of a retail store.(a minimum of 3 months for titles with a frequency of eleven or more times per year, or 3 issues for titles with a frequency of less than eleven times per year).

Definitions

3.76	Subscriptions Travel and Commercial below 50%	A subscription purchased below 50% of the cover price, by a commercial entity with the intention of giving individual copies to its customers as added value to a commercial transaction. Examples include copies given to hotel guests, aircraft passengers or customers of a retail store.(a minimum of 3 months for titles with a frequency of eleven or more times per year, or 3 issues for titles with a frequency of less than eleven times per year).
3.77	Summary	The annual, biannual or quarterly summary of circulation figures derived from the certificates.
3.78	Supplement	A freestanding or bound part of a publication with its own title. (Refer Feature.)
3.79	Terms of Control	The criteria, which determine the target market in respect of Controlled Free Distribution (refer clause 3.28).
3.80	Third Party Bulk Sales 50% and above	A sale of two or more copies of a publication, on a regular or irregular basis (i.e. not every issue) at 50% and above the cover price, where the final recipient is unknown.
3.81	Third Party Bulk Sales below 50%	A sale of two or more copies of a publication, on a regular or irregular basis (i.e. not every issue) at below 50% of the cover price, where the final recipient is unknown.
3.82	Trade Deals	Refer Barter Deals
3.83	V F D	Refer Free Magazines and Newspapers
3.84	Verified Free Distribution	Refer Free Magazines and Newspapers
3.85	Voucher Copies	Copies given to advertising agencies, marketers, staff pensioners, staff; office copies, complimentary copies, or copies used as samples.. These copies may not be claimed as circulation.
3.86	Weekend Newspapers	Newspapers published with a weekly frequency of two or less, and with publishing days Saturday or Sunday, or over both days.
3.87	Weekly Newspapers	Newspapers published with a weekly frequency of four or less, and with publishing days Monday to Friday.

4 Membership

4.1 Membership: Application

Any person may apply for membership by signing an application form as prescribed by the Board. There are two classes of membership, namely Proprietor Membership and Associate Membership, of equal standing. Proprietor Membership is awarded to the owners of an advertising medium, such as a magazine or a newspaper. Associate Membership is awarded to all other applicants, such as advertisers, advertising agencies, and any other interested parties.

Membership shall be granted by the General Manager, subject to ratification by the Board.

On application for membership the applicant shall indicate the class of membership sought and shall agree to the applicable amount of annual fee determined pursuant to these Rules. If Proprietor Membership is sought, the applicant shall agree, to the examination of his books, records and other relevant documents by the Company's audit staff. If, in the opinion of the auditor, these are not capable of being audited, membership shall be refused.

Applicants are required to forward with their application for membership the amount of the annual fee as determined from time to time by the Board.

The Board may refuse any application for membership whereafter the fee accompanying the application will be returned.

Members are encouraged to display the Company logo on title pages and on promotional literature.

4.2 Membership: Admission

On admission a Proprietor Member will be granted Provisional Proprietor Membership, but may not use the Company's insignia, until such time as its registered titles have been audited in terms of section 12.1, upon which it will be granted Proprietor Membership.

4.3 Membership: Code of Conduct

The Guarantors have joined together to practice and promote the highest standards. In keeping with this goal, Members pledge to abide by the following Code of Conduct and to participate in self-regulatory arrangements for the industry. In particular, they agree: -

- To act, at all times, with the utmost good faith.
- To ensure that circulation data is in no way inaccurate, misleading, or distorted.
- To act within the spirit of the Rules, as well as the within the letter of the Rules.
- To respect the trademarks and copyrights of other Members.
- To promote and sell space on the merits of their own medium and not use promotion or selling methods that disparages other Members or their titles.
- To deal honestly and fairly with all advertisers and suppliers.

4.4 Associate Membership

An applicant for Associate Membership shall pay the applicable annual fee. Membership will be granted by the General Manager, subject to ratification by the Board.

4.5 Proprietor Membership

An applicant for Proprietor Membership shall be required to indicate in writing the title(s) and category or categories in respect of which registration is sought. Two or more titles of one proprietor cannot be admitted under one registration based on their combined figures. The Board shall decide whether a title is a separate title and subject only to a right of appeal in General Meeting, such a decision shall be final.

The applicant must also pay the applicable annual title fee in respect of each such title, as well as the Proprietor Membership fee.

4.6 Grassroots

A special audit system and certificate has been set up to assist smaller publications that enter the industry.

Membership

4.7 Membership: Fees

Applicants who become Members before 1 July of any year shall pay the full fee of that year. Applicants who apply for membership on or after 1 July of any year shall only pay half of the fee of that year.

Fees of Members shall be for the calendar year. All annual fees shall be payable on the 1st January of each year. Other fees shall be payable on presentation of invoice.

Members who have not paid their fee within 60 days of receiving an invoice shall be notified that their membership is going to be suspended.

If 30 days after receiving the said notification the account has not been paid its membership will be suspended. Any Member suspended as aforesaid may only have its membership reinstated if the Board specifically agrees thereto in writing. Such agreement by the Board may be subject to any condition that the Board may determine.

No Member shall be entitled to the services of the Company unless the fee of such Member is paid in full.

Annual fees are not refundable.

Annual fees shall be determined, from time to time, by the Board, and will be binding on all Members.

4.8 Membership: Insignia

Any Proprietor Member may, during the period of membership, use the unaltered logo of the A B C, or words denoting membership, on their letterheads, and in their titles and promotional material.

The A B C's logo must not be positioned in such a way as to imply that non-audited data has been audited.

A Member may not publish a claim of membership or the logo in a title, which has not been registered. Should a member publish a claim of membership or the logo in an unregistered title, the application for registration will be delayed by 3 (three) months. In addition, a motivated application must be submitted to the Board. A Member may not publish a claim of membership or the A B C's logo in a supplement.

4.9 Membership: Resignation

A Member, although resigning, will still be liable for the full payment of the fees for that calendar year.

If a Member resigns all their rights in terms of the Rules fall away.

Upon resignation a Member may not reflect any of the prior audited A B C figures in their publications. A letter will be sent to such a Member notifying them of this.

4.10 Membership: Suspension for Non-submission

In addition to having its membership suspended in accordance with any other provision(s) of these rules, including Rule 4.6, at the discretion of the Board, a Proprietor Member may have its membership, in respect of a particular title or titles, suspended if it does not submit a certificate, as laid down in these Rules. Refer Rule 5.11.

A suspended title shall forfeit all rights to the service of the Company and shall be expressly forbidden to claim membership during the full period of the suspension.

A suspended title shall remain liable for and pay all monies, which at the time of suspension of the title were due.

A Proprietor Member will have its membership, in respect of a particular title or titles suspended if it does not submit adequate explanations as requested in terms of the validation process. (Refer clause 5.12.2)

Membership

4.11 Membership: Termination

The Board may terminate the membership of a Member:

- If the Member is sequestrated or liquidated, whether provisionally or finally and whether voluntarily or involuntarily, or is placed under curatorship of any sort (including judicial administration in the case of a company), or loses its contractual capacity for any reason.
- The Board may terminate the membership of a Proprietor Member, in respect of a particular title, at any time, and all monies paid in respect of that membership shall be forfeited:
- If a Member is held by the board to have brought the Company into disrepute.
- If the books, records and other relevant documents of a Proprietor Member of the said title(s) are not, in the opinion of the Company's auditor, suitable to be audited, and the Proprietor Member does not within fourteen days' clear notice from the Company agree to conform to the Rules and install and maintain such books, records and other relevant documents and information as may be required.
- If a Proprietor Member ceases to carry on the business of the title.
- The General Manager shall bring to the notice of the Board any breach of these Rules or Audit Procedure. The Board may ask such a Member to remedy this matter within a defined time frame. In the event that such Member does not remedy this, the Board may, by notice in writing, terminate the membership of the Member concerned.
- A Member whose membership is terminated for any reason whatsoever shall nevertheless remain liable for and pay all monies which at the time of the termination of his membership were due for subscriptions or otherwise.
- If a Proprietor Member does not submit audited certificates for two periods in a three year cycle, its membership will be terminated

4.12 Membership: Reinstatement

A Member whose membership is terminated or suspended for any reason whatsoever by the Board may be reinstated in accordance with the Rules or upon such other conditions as the Board may determine.

The Board will also determine a re-instatement fee from time-to-time, which such a Member must pay before their re-instatement will be considered.

Members who have not submitted audited certificates will only be re-instated on submission of an audited certificate covering the period for which that member was suspended. The data will, however, not be circulated to members.

4.13 Notices and Domicilia

Each Member shall register with the Company an address to serve as that Member's registered address and domicilium citandi et executandi for the purposes of receiving all notices, minutes, demands, legal process and other documents provided for, or required to be given by the Company in terms of or arising out of these Rules.

In the event a Member fails to register an address with the Company as provided for in the Rules that Member shall be deemed to have waived its right to be served with, notices minutes and other documents provided for or required to be given by the Company.

Each Member will be entitled to substitute its registered address and domicilium citandi et executandi with any other address which is not a post office box or post restante, by written notice to the Board.

Unless the contrary is proved any notice, minutes, demand and other document sent by post to a Member at its registered address will be deemed to have been received 14 (fourteen) days after the date of posting thereof. Any such notice, minute, demand and other document may alternatively be hand delivered personally to such Member.

4.14 Membership: Misrepresentation

If a title, which is not a fully paid Member, uses the Logo fraudulently, a letter will be sent to them notifying them to correct the situation immediately, and that they may be charged with fraud. Legal action may be taken and Members advised that litigation is being instituted.

4.15 Disciplinary Procedure

Any Member who violates the Rules, or who is guilty of making fraudulent statements regarding audited circulation or attendance figures or who is guilty of conduct, which in the opinion of the Board, is detrimental to the interest of the Company, shall either have their membership terminated or suspended for such a period as determined by the Board, or any other sanction as may be determined by the Board.

Such a Member shall have the opportunity to be heard in its own defence upon such terms and conditions as the Board may think reasonable.

5 Regulations

5.1 Sectors

The following sectors are recognised.

- Advertising Brochures (Refer Definition clause 3.3)
- Business to Business Magazines (Refer Definition, clause 3.21)
- Community Newspapers (Refer Definition, clause 3.26.)
- Consumer Magazines. (Refer Definition, clause 3.27)
- Custom Magazines(Refer Definition, clause 3.33)
- Daily Newspapers (Refer Definition clause 3.34)
- Free Magazines (Refer Definition, clause 3.44)
- Free Newspapers (Refer Definition clause 3.45)
- Hybrid Newspapers (Refer Definition clause 3.48)
- Magazine (Refer Definition, clause 3.55)
- Newspapers (Refer Definition, clause 3.64.)
- Weekend Newspapers (Refer Definition clause 3.86)
- Weekly Newspapers (Refer Definition clause 3.87)

5.2 Register of Titles

A register of titles shall be kept, with the name of the title, a facsimile of its masthead, the registered cover price or prices, the category in which it is placed and the name and address of the proprietor.

5.3 Changing a Sector

A request to change a title's category must be made 15 (fifteen) working days before it submits its certificate. Refer clause 5.12.1.

A request to change a title's category from newspaper to magazine or vice versa is subject to approval by the Board.

5.4 Changing the Registered Cover Price(s)

Advice that the registered cover price(s) has been changed must be submitted within 10 (ten) working days of the change, Refer clauses 3.70 and 5.2.

5.5 Categories

A list of categories for each magazine sector is available in Appendix A.

5.6 Countries of Operation

The activities of the Company will be confined to the promotion of its main object within the following countries: - Angola, Botswana, Lesotho, Kenya, Malawi, Mauritius, Mozambique, Namibia, Nigeria, Seychelles, Swaziland, South Africa, Tanzania, Uganda, Zambia and Zimbabwe, or such other countries as the board may decide from time to time.

5.7 Use of A B C Figures

Subject to the embargo in clause 5.12.1 any member may, in their marketing material, quote circulation or distribution figures provided that:-

- Where unaudited figures are being quoted, it must clearly indicate that such figures are unaudited, and in addition must quote the most recent reported figures;
- Where audited or certified figures are being quoted, these must include the most recent figures; and reflect circulation 50% and above, circulation below 50%, free, and total circulation.

Caution is urged in order not to bring the Company into disrepute.

A new title awaiting full membership may quote unaudited figures without reference to the ABC until the audit certificates are supplied and full membership is granted.

5.8 Copyright of Material

All Members acknowledge and agree that the Company owns all material existing in the Circulation Summaries, Consolidated Report and any other material it publishes. The Company strictly reserves all rights allowed by law.

The copyright of the Audited Certificates, submitted by Members, vests jointly with the Member concerned and the Company.

The original is to be held by the Company and kept in a fireproof safe. Should any dispute arise this original copy will be deemed to be the valid and correct copy.

5.9 Restatement

Should a Member become aware that previously reported figures are materially incorrect the Company must be advised within 5 (five) working days of its becoming aware of the event, together with an explanation of the discrepancy. A Notice will accordingly advise all Members that restated figures will be issued.

Within 15 (fifteen), or fewer, days of the discovery of incorrect figures the Proprietor Member must supply a revised audited certificate. The revised certificate will be sent to all Members, together with an updated summary.

5.10 Notices

Members will be advised on any matters the board may decide by means of a notice. (Refer Definition clause 3.65)

5.11 Circulation Reporting Periods

Proprietor Members must submit a certificate and comments, if any, for the reporting cycle chosen or assigned to its category, as indicated below.

5.11.1 Quarterly

All publications that publish with a frequency of eleven, or more times per year, shall be required to submit quarterly figures, i.e. at the end of March, June, September and December, every year. The March and September figures will be published as certified by a senior officer of the Member and will be audited with the June and December figures.

Should the audited figures differ materially (refer clause 3.58) from the certified certificate submitted, the figures will be restated, a notice issued to Members and for the following 2 (two) quarters, which would have been certified submissions, audited certificates will be required.

In the case of B2B and Custom titles with Copy Sales of less than 20% of total circulation, only an annual audit certificate will be required, accompanying the December figures, covering the year January - December. Where the A B C audits the data, the audit period may differ.

5.11.2 Six-Monthly

All publications published between six and ten times per annum will report on a six-monthly basis, i.e. at the end of June and at the end of December every year.

In the case of B2B and Custom titles with Copy Sales of less than 20% of total circulation, only an annual audit certificate will be required, accompanying the December figures, covering the year January - December. Where the A B C audits the data, the audit period may differ.

5.11.3 Annual

Media who publish five or less times a year, will report either for the twelve months ended June, or for the twelve months ended December.

Where the circulation period is out of sync with the certificate period, the publication must reflect a full year's circulation, for the annual cycle of the publication, closest to the certification period.

e.g. Circulation period Mar 08 - Feb 09 Certificate period July 08 - June 09

If the publication comes off sale at an earlier date, an earlier certificate date will apply

e.g. On sale March 08 - Off sale May 08 Certificate Period July 07 - June 08

5.11.4 Combined Issues

In the case of combined issues, data must be reflected for the period in which the sales are completed, depending on the normal reporting period; i.e. a combined December/January issue the circulation data must be submitted for the January – March quarter or the January – June half year.

5.12 Submission of Circulation Data

Submission of circulation data must be done via the ABC website www.abc.org.za on the prescribed input form.

5.12.1 Timelines

From the end of the reporting period, there will be an embargo on any figures being used or publicised in any way until the release by the Board.

The following timelines are applicable:

- 20 (twenty) working days after the end of the circulation-reporting period — submission of data to the Company.
- 21 (twenty-one) working days after the end of the circulation-reporting period – where applicable, proprietors will be advised of non-submission of data.
- 22 (twenty-two) working days after the end of the circulation-reporting period — all data must have been submitted.
- 24 (twenty four) working days after the end of the circulation reporting period, the signed certificates and auditors reports (where applicable) must be received by the ABC.

Regulations

- The validation process takes place from the time the reporting period is open for capturing and submission of input data. The validation process entails the ABC personnel reviewing the input form submitted for processing.
- Within 30 (thirty) working days after the end of the circulation-reporting period — release of the figures.
- If the circulation data or the signed certificates and auditors reports (where applicable) are not submitted by the deadlines indicated above, membership in respect of that particular title/s will be suspended (refer clause 4.10).

5.12.2 Validation

Should the General Manager, as a result of the validation process, not be satisfied with the correctness of the information on the certificate, and if satisfactory explanations are not forthcoming from the member within 5 (five) working days after direct representation to him, he will refer the matter to a subcommittee of the board. Should the subcommittee determine that the certificate should not be published, the member will face disciplinary action (refer clause 4.10).

5.13 Identity of an Issue

An issue of a registered title shall:

- Carry the date of issue.
- Comprise the main body of the publication.
- The name of the publication shall be the predominant title used on the masthead, or a direct translation, and which clearly identifies the publication, and shall be the same for all editions, provided that it can be further identified, for example, as a late edition, or a regional edition.
- Where one title is a direct translation of another, in order to qualify for a single circulation certificate, the issue date of all titles must be the same.
- The cover price(s) must be registered with the Company.
- An issue may have various cover prices per edition, but it must be the same on all publication days,
- The All Advertising Rule shall apply (Refer clause 3.4).

If all these criteria are not met, the titles must be considered different issues and separate certificates must be submitted.

5.14 Bundling of titles

Where a publisher promotes or markets two or more titles together, the following circumstances apply:

- If the combined selling price is 50% and above the combined registered cover prices of all the bundled titles it will be allowed as paid circulation at 50% and above.
- If the combined selling price is below 50% of the combined registered cover prices of all the bundled titles the publisher may opt for the following options, provided that the combined revenue is sufficient.
- A combination of 50% and above and below 50% for different titles.
- A combination of 50% and above and free for different titles.
- A combination of below 50% and free for different titles.
- A combination of 50% and above, below 50% and free for different titles.

5.15 Auditors

An audit report, signed by auditors engaged by the proprietor, for the purpose of auditing the certificates, must form part of the certificates, for the June and December figures (refer clause 5.11.1). No qualified audit reports will be accepted. The auditor must be registered with the Independent Regulatory Board of Auditors (registration number to be specified).

Members with titles in certain sectors determined by the Board, may elect to have the ABC audit their circulation. In such cases, the ABC will issue a certificate certifying the data. Where audits are conducted by the ABC, the respective duties and responsibilities of the ABC and Members are detailed in terms of an audit letter of engagement.

5.16 Financial Records

The accounting records kept by the proprietor will include books of account to record all the information required in terms of these Rules. These records include reconciliations between the numbers sold and the equivalent sales value.

5.17 Changes to member's details in the website

All changes to a member's details or their personnel must be submitted on the prescribed ABC Questionnaire and Contact Form, as soon as the change is made.

5.18 Dispute Resolution Committee

The Board will convene a Dispute Resolution Committee as and when required for the purpose of clause 12.7. This committee must represent the Bipartite Grouping and comprise Board Members of the Company, and a quorum shall be of one from each of the Bipartite Grouping, together with the General Manager and such other Member of the secretariat that shall be nominated.

If a unanimous decision is not reached, the matter will be referred to a specially convened Board Meeting.

Regulations

In the event of a conflict of interest in a dispute, the relevant body would have to nominate another Member to represent it, at the dispute resolution committee.

6 Instructions

6.1 Paid Circulation

All paid circulation classes must be split between sales at 50% and above, and below 50% of the registered cover price.

6.2 Bad Debts

For the definition refer clause 3.14

A record of bad debts, including the number of copies represented, must be kept. Such bad debts, which have been previously claimed as circulation, may not represent more than 2½ % (two and a half percent) of total paid circulation for the latest period.

6.3 Back Issues

Back issues may be included in circulation provided:

They conform to the requirements for normal circulation;

They are distributed within the next issue period relevant to the frequency of the publication, i.e.

- Weekly publications – within the next week,
- Weekend publications – within the next week,
- Fortnightly publications – within the next fortnight,
- Monthly publications – within the next month,
- Alternate monthly publications – within the next two month period,
- Quarterly publications – within the next three month period;
- Other publications – with the next issue period;

Back issues do not apply to daily or bi-weekly publications;

Back issues must be disclosed separately.

Back issues must be reflected in the period of issue, not in the period of sale, except for annual publications, which would reflect back issues in the period of sale. (Period of issue: refers to the period when the publication is first on sale prior to the next issue becoming available for sale or distribution. Period of sale: refers to the period when the publication was sold as a back issue).

6.4 Print Orders

The numbers printed, for each issue, including overruns, must be kept by the Proprietor Member, supported either by printers' invoices or internal works orders.

6.5 Sales Split

Sales of a publication must be split between domestic sales, sales to other SADC countries, and foreign sales. Domestic sales refer to the sales within the country of publication (Refer clauses 3.36, 3.73, 3.42).

6.6 Third Party Bulk Sales

Usually distributed free of charge to the final recipient, or sold with the prior knowledge that they are not for resale to the final recipient.

The sale must be 'bona fide' or arms length, whether sold by the publisher, or through other third channels.

No returns are accounted for.

Sales in bulk to hotels, airlines, car rentals, garages, hospitals, nursing homes, restaurants and similar organizations, not falling within the definition of Subscriptions Travel and Commercial.

Includes Barter Deals (refer clause 3.15), which will only be allowed if one of the following conditions is applicable for each deal:

- The Goods/Services agreement and Publication purchase agreement are separately specified; or
- The Goods/ Services agreement includes specific details regarding the quantity and purchase price of the publication; or
- The purchase price is a separate itemized line item within the contract specifying the quantity and purchase price of the publication.

In addition to one of the above conditions being applicable:

- both parties must invoice the deal;
- The Goods/Services agreement must specify the goods/services being provided, and the value of each.

Instructions

Third Party Bulk Sales are subject to limitations – Refer clauses 8.1 and 9.1.3.

6.7 Print Media in Education

Educational institutions (registered with the Department of Education) must submit written requests and undertake to use the publication for educational purposes only (Refer Appendix D).

Only recent copies may be delivered to educators / educational institutions i.e.

- Daily newspapers delivered within 1 week and only 1 issue per day may be delivered.
- Weekly and weekend newspapers within 1 issue period.
- Magazines within 1 issue period.

Proof of delivery must be obtained (refer Appendix E).

A standard request form, renewable annually, must be received (refer Appendix D), and must be retained for a 2 year period. The number of copies may not exceed the number of learners per grade or subject.

Payment must be received either directly from the institution, or if sponsored, directly from the sponsor, including a contract/agreement in writing with the sponsor.

If the sponsor is also an advertiser to the publication, the advertising funds must not be used to sponsor PMIE.

No circulation may be claimed unless the contract predates the circulation.

Deliveries must correspond with educational time-tables.

6.8 Digital Editions

Circulation must be recorded and reported separately. (Refer clause 3.35)

6.9 Estimates

It is accepted that in compiling the information for inclusion in the certificate, a reasonable estimate of circulation, including returns, may be made for the last issues, provided the difference between the estimate and the actual circulation is adjusted in the first month of the following period. The estimate may not be more than the average of the other months in the circulation period.

6.10 Exclusions from Paid Circulation

- Voucher copies (Refer clause 3.85).
- Copies returned, unsold, undelivered, or not distributed. (Refer clause 3.72).
- Where subscriptions are unpaid for more than 3 (three) consecutive months.
- Back Issues (Refer clause 3.13 & 6.3).
- Any transaction between a member and an Associated Entity, provided that this exclusion shall not apply to copies of publications that ultimately qualify in accordance with these rules as paid circulation to third parties that are not Associated Entities (refer clause 3.7).

7 Special Instructions — Business to Business Magazines

7.1 Postal Distribution

Mailed copies of Magazines must be posted on or before the end of the month of issue.

7.2 Terms of Control

For terms of Control (Refer clause 3.79) the following information is required:

- Specialist classification, target market, job qualification, and industrial sector.
- How the circulation is controlled.
- Basis and manner of choice of the names selected, and the mechanism to exercise control over the circulation.
- How the client list is compiled.
- Definition of the target market.
- Who is responsible for the distribution list? If external, are the aims and objectives similar?

7.3 Controlled Free Distribution (Refer clause 3.28).

7.3.1 Individually requested

- Single copies of every issue of the publication addressed to the reader by name or job title in respect of whom an application form, or other documentation, or electronic requests via website, email or call centres has been received. Applications must be dated within 3 years of origin. Includes:
- Single copies sent to Members of societies or associations who pay an additional amount to receive the publication.
- Requested copies sent to a section of a society/ association Membership, who are not required to pay an additional sum. Proof of such requests is required.
- Where a society, association or similar body adopts a publication independently published, provided a copy of the circulation list is available for audit.
- Company requested copies addressed to the recipient by name or job title. Written requests must be obtained.
- In respect of free titles, single copies supplied to individuals for a stipulated time period, where a sum of money is paid to cover postage costs.

7.3.2 Individually non-requested

Single copies sent to individuals by name or job title for which no valid request record is held, including requested applications older than 3 years. Includes:

- Single copies sent to Members of a society or association where the publication is included in the subscription.
- Where a society, association or similar body adopts a publication independently published, and no circulation list is available.

7.3.3 Bulk requested

Copies of every issue of the publication supplied in bulk in respect of which an application form or other documentation has been received. Applications must be dated within 3 years of origin. Includes:

- Requests by educational institutions, including publications for distribution to students. Written requests must be obtained.
- Company requested copies where no list of recipients is available, and written requests have been obtained.
- In respect of free titles, copies supplied to companies for a stipulated time period, where a sum of money is paid to cover postage costs.

7.3.4 Bulk non-requested

Copies of every issue of the publication supplied in bulk for which no valid request record is held, including applications older than 3 years.

7.4 Bulk Free Distribution

Any bulk distribution that does not comply with clause 7.3.3 and 7.3.4 and is of any uncontrolled nature, including hand outs to unknown individuals, or taken by participants at a conference, symposium, or similar venue, or request for a single issue.

7.5 Exclusions

Copies of the publication, which do not conform to the terms of control, must be excluded.

8 Special Instructions — Consumer Magazines

8.1 Third Party Bulk Sales

Bulk Sales of consumer magazines with a cover price are limited to 20% of total paid circulation.

8.2 Bulk Free Distribution

Bulk Free Distribution of consumer magazines with a cover price is limited to 10% of total circulation.

8.3 Controlled Free Distribution

8.3.1 Individually requested

In respect of free titles, single copies supplied to individuals for a stipulated time period, where a sum of money is paid to cover postage costs.

8.3.2 Bulk Requested

In respect of free titles, single copies supplied to companies for a stipulated time period, where a sum of money is paid to cover postage costs.

9 Special Instructions — Newspapers

9.1 Daily Newspapers

9.1.1 Number of Publishing Days

At the publisher's discretion, the following may be excluded and the number of publishing days reduced accordingly:

- Circulation on public holidays.
- Circulation during the period 24 December to 31 December (both days inclusive). If this option is chosen, the full period must be excluded.

If a public holiday falls on a:

- Monday, only the circulation for that day may be excluded.
- Tuesday, the circulation for both the Monday and the Tuesday may be excluded.
- Wednesday, only the circulation for that day may be excluded.
- Thursday, the circulation for both the Thursday and the Friday may be excluded.
- Friday, the circulation for both the Friday and the Saturday may be excluded.
- Saturday, only the circulation for that day may be excluded.

In respect of the following, application must be made to the Company for approval by the General Manager:

- Organised stayaways, strikes, mass action, "acts of God", provided that
 - The Company is notified within 15 days following the day so selected, who will then notify all Members of such choice;
 - The situation giving rise to the exclusion must be beyond the proprietor's control;
 - The loss must exceed 25% of the average of 2 comparative days not affected.
 - If the application is declined by the General Manager, it will be referred to the Board for a final decision.
 - All exclusions must be circulated by way of a notice.

9.1.2 Regional Daily Newspaper

Separate audited circulation figures are required for a regional newspaper, and will be disclosed separately in the comments section of the certificate. (Refer clause 3.69)

9.1.3 Third Party Bulk Sales

Third Party Bulk Sales are limited to 10% of total paid circulation.

9.2 Weekend Newspapers

Where an issue is circulated on both Saturday and Sunday under the same title, a single certificate would be submitted, but the Saturday and Sunday total circulation figures will be disclosed separately in the comments section of the certificate. At the publisher's discretion, an issue falling over a weekend may be excluded, where either the Thursday or Friday before, or the Saturday, or the Monday or Tuesday following, is a public holiday, and the number of publishing days reduced accordingly.

In respect of the following, application must be made to the Company for approval by the General Manager:

- Organised stayaways, strikes, mass action, "acts of God", provided that
 - The Company is notified within 15 days following the day so selected, who will then notify all Members of such choice;
 - The situation giving rise to the exclusion must be beyond the proprietor's control;
 - The loss must exceed 25% of the average of 2 comparative days not affected.
 - If the application is declined by the General Manager, it will be referred to the Board for a final decision.
 - All exclusions must be circulated by way of a notice.

9.3 Weekly Newspapers

At the publisher's discretion, the following may be excluded, and the number of publishing days reduced accordingly:

Where a public holiday falls on a Tuesday or Thursday and the newspaper is published on a Monday or Friday, the circulation for both the public holiday and the publishing day.

Any issue published the day before or following a public holiday.

In respect of the following, application must be made to the Company for approval by the General Manager:

- Organised stayaways, strikes, mass action, "acts of God", provided that
 - The Company is notified within 15 days following the day so selected, who will then notify all Members of such choice;
 - The situation giving rise to the exclusion must be beyond the proprietor's control;
 - The loss must exceed 25% of the average of 2 comparative days not affected.
 - If the application is declined by the General Manager, it will be referred to the Board for a final decision.
 - All exclusions must be circulated by way of a notice.

10 Special Instructions — Free Magazines and Newspapers

10.1 Purpose

The purpose of these instructions is to adopt a uniform approach to the completion of the certificate so that the comparable statistics can be maintained.

10.2 Preamble

In view of the nature of free distribution, the advertisers' interests are of prime concern. It is important that Members have an authoritative source available as confirmation of the authenticity of distribution and penetration.

The ability to effectively control the distribution of a free publication largely depends on the standard of record keeping and management control. These instructions apply equally to independent contractors who are subject to audit per the Guidelines to Auditors of Free Magazines and Newspapers.

Records that are required to be maintained and management supervision are listed below.

10.3 Print Orders and Distribution

Documentation forming the basis for recording printing and total distribution will consist of:

Original copies of V A T invoices recording printing done by independent parties, or works tickets supported by print orders.

A record of quantities loaded into delivery vehicles (loading sheets), receipted by delivery staff, which will form the input for the monthly summary sheet.

A summary sheet recording the number of deliveries per vehicle separating individual and bulk, including a record of returns, deliveries not completed, spoiled papers, etc.

Members may not claim the full print run as distribution. Waste, spoiled, and undelivered copies must be deducted.

10.4 Management

Line management will be accountable for distribution of the publication in accordance with advertisers' expectations and compliance with the A B C Rules.

Supervision will entail:

Communication with delivery trucks including random checks of runners.

Supervision of deliveries to the various drop-off points, particularly security sensitive areas.

Updating the progress of new complexes.

Identifying deliveries as individual or bulk.

Handling complaints.

Frequent monitoring of households.

10.5 Circulation Reporting Periods

The certificate must be completed for the period referred to in clause 5.11 of the Rules.

10.6 Requirements for Circulation Certificate

10.6.1 Residential Deliveries - Individual

Definitions:

- Deliveries to residential houses, or individual post boxes outside the bounds of a residential complex, supported by a map demarcating each route per vehicle.
- Deliveries to residential complexes and flats subject to security restrictions: A list of the name of the complex, number of units and number of newspapers must be maintained, as well as the method of delivery (e.g. caretaker to deliver to each unit, security hands to each tenant etc) together with a specified drop off point inside the complex. A signature must be obtained from the relevant person for the number of copies delivered.

10.6.2 Residential deliveries - Bulk

Definitions:

- Deliveries to residential complexes and flats where no arrangement exists for a specified drop-off point within the bounds of the complex, nor an agreement in writing to distribute to the units in the complex,

Special Instructions – Free Magazines and Newspapers

nor a list maintained with the name of the complex, the number of units, number of units and method of delivery.

10.6.3 Delivered to Non-residential Complexes – Individual

Deliveries to office parks. Where the delivery point is restricted to the entrance, an agreement in writing to distribute to all the tenants.

10.6.4 – Delivered to Non-residential Complexes - Bulk

- a) Deliveries to office parks where no agreement exists.
- b) Deliveries to shops and cafes and other outlets nominated on the route schedule.

10.6.5 Hand-outs

- Copies handed out to commuters at taxi ranks, railway stations, bus depots, pedestrians at street corners.

10.6.6 Institutions

- Deliveries to government departments, Libraries, universities, Police Stations, Post Offices, Hospitals, Old aged homes. Written permission must be obtained to deliver a specific number of copies to a specified delivery point.

10.6.7 Mailed Copies

- Definition – copies mailed as per Post Office receipts or stamp records.

10.6.8 Exclusions

- Oversupplied to rounds i.e. returns.
- Delivery rounds not completed.
- Penalties arising out of back checks and complaints.
- Any copies used as advertising vouchers and samples.
- Mailed copy returns.

10.6.9 Number of Publishing Days

- At the publisher's discretion, the following may be excluded, and the number of publishing days reduced accordingly: -Where a public holiday falls on a Tuesday or Thursday and the newspaper is published on a Monday or Friday, the circulation for both the public holiday and the publishing day.
- Circulation on public holidays.
- Weekly and bi-weekly newspapers may exclude the edition preceding a public holiday.
- Where a public holiday falls on a Tuesday or Thursday and the newspaper is published on a Monday or Friday, the circulation for both the public holiday and the publishing day.
- Where special circumstances arise, application may be made to the board for condonation.
- In respect of the following, application must be made to the Company for approval:
- Organised stayaways, strikes, mass action, "acts of God", provided that
- The Company is notified within 15 days following the day so selected, who will then notify all Members of such a choice;
- The situation giving rise to the exclusion must be beyond the proprietor's control;
- The loss must exceed 25% of the average of 2 comparative days not affected.

11 Special Instructions — Digital Editions

11.1 Definition:

A digital edition is a replica of the main body of the print publication distributed or viewed electronically.

11.2 General Requirements:

- Digital editions are only allowed for titles of members with a print edition.
- The digital edition/copy must include the same editorial and advertisements as the print edition, but classified ads may be excluded.
- The digital edition must be published / made available at the same time as the print edition.
- The frequency of the digital edition must be the same as its print counterpart.
- Paid Digital Copies – for each paid copy there must be proof of:
 - entitlement to the copy – a database is maintained to identify these users
 - proof of payment
 - availability of the copy - the digital copy is available for viewing
- Free Digital Copies - for each free digital copy there must be proof of:
 - entitlement to the copy - a database is maintained to identify these users
 - access of the copy –
- If a PDF digital edition is distributed, access is determined when the PDF is sent less any bouncebacks.
- If the user accesses the digital edition online, circulation is counted when the user completes his/her user name and password. Circulation will only be allowed for one access per issue
 - availability of the copy - the digital copy is available for viewing

11.3 Reporting of Digital Editions:

Digital editions must be reported separately on the ABC input certificate.

11.4 Registration of Digital Editions:

A title may only claim digital editions after it has been registered with the ABC and the ABC approves the systems in place to prove the entitlement, availability and payment.

A digital price must also be registered with the ABC - may be different from the print edition's registered cover price.

The ABC must be provided with access to the digital edition.

11.5 Requirements – Paid and Free Digital Copies:

Paid digital circulation may be at 50% and above or below 50% of the registered digital price, and the circulations must be quoted separately.

Circulation can only be claimed for print or digital; if both are requested then print takes precedence.

Back issues will be allowed if they are distributed within the next issue period relevant to the frequency of the publication.

11.6 Exclusions:

Voucher Digital Copies

Bulk distribution

11.7 Paid Circulation

Copy sales or subscriptions may be at 50% and above or below 50% of the registered digital price, and the circulations must be quoted separately.

11.8 Free Circulation

11.8.1 Respondent's Registration

A free copy of a digital edition will only be allowed if the respondent has first registered his details with publisher.

The publisher must be able to provide a suitable report and audit trail, for each issue, in order that these copies may be claimed as Controlled Free Distribution.

A respondent's download or retrieval will be allowed only once. Any subsequent or additional download or retrievals will not be allowed for that issue.

11.8.2 Bulk Distribution

No bulk distribution will be allowed.

11.8.3 Frequency and nomination

The publisher must inform the Company that he intends publishing a digital edition, then nominate a start date and comply with all relevant rules. The digital edition must then be available at the same frequency rate as the print version from the nomination date.

12 Audits

12.1 Auditors

An audit report, signed by auditors engaged by the proprietor for the purpose of auditing the certificate, must form part of the certificate. The auditor must be registered with the Independent Regulatory Board of Auditors (IRBA) (and the registration number to be specified). Members with titles in certain sectors determined by the Board, may elect to have the A B C audit their circulation. In such cases, the A B C will issue a certificate certifying the data.

12.2 Initial Audit

New titles are to be audited to the following timetable:

- Dailies – one calendar month after the title’s application for membership.
- Weeklies — two calendar months after the title’s application for membership.
- Fortnightlies — two calendar months after the title’s application for membership.
- Monthlies — three months after the title’s application for membership.
- Alternate monthly — two issues after the title’s application for membership.
- Quarterly – two issues after the title’s application for membership.
- Other — a minimum of one issue after the title’s application for membership.

The submission must be accompanied by an auditor’s report, or where applicable, a report from the ABC. Proprietor Membership will be backdated to the date of title’s application for membership.

Where an application has been received in the first half of the applicable cycle, the initial certificate will be effective from the beginning of that cycle. Where an application has been received in the second half of the applicable cycle, the initial certificate will be applicable from the next cycle.

12.3 Interim Audits — New Titles

A newly registered title may, at its discretion, apply for the certificate audited in terms of clause 12.1 to be issued as an interim certificate, which must be followed with further audits for the next two months.

12.4 Interim Audits — Existing Titles

A title may, at its discretion, apply for an interim certificate provided that in the case of dailies it covers at least one month, in the case of other titles it covers at least three issues.

An interim audit must be followed with further audits for the next two months.

12.5 Check Audits on New Titles

Check audits will be conducted on all new titles in their first cycle of publication. As part of the check audit the auditor shall have access to all the books and records of the proprietor.

Audits of distributors, mailing houses and independent contractors may be required.

Following a qualification of a check audit a further check audit should be conducted within twelve months.

No check audits will be performed on titles that elect to have the ABC audit their circulation.

12.6 Check Audits

Regular check audits should be conducted on all titles within three years of the previous check audit. As part of the check audit the auditor shall have access to all the books and records of the proprietor.

Audits of distributors, mailing houses and independent contractors may be required.

Following a qualification of a check audit a further check audit should be conducted within twelve months.

No check audits will be performed on titles that elect to have the ABC audit their circulation.

12.7 Challenge Audits

If a Member considers that another Member has not complied with, or is not complying with these Rules, it may make a complaint to that effect in accordance with this clause:

- The complaint is addressed in writing to the General Manager clearly stating the clause, which has been broken, giving the reason or reasons for requiring a challenge audit.
- Unless the General Manager considers the complaint to be ill founded, a copy will be sent to the Member complained of.
- If the General Manager considers that a deposit should be lodged, the Member making the complaint must pay a deposit of R10 000 (ten thousand rand).
- Within 14 (fourteen) days of receipt of the statement of complaint, or within such further time as the General Manager may allow, the Member complained of shall send to the General Manager a written statement setting out its response to the complaint, together with copies of any relevant documents.
- Within 14 (fourteen) days of receipt of the written statement referred to in , or within such further time as the General Manager may allow, the complainant may send to the General Manager, and to the Member complained of, a written statement setting out its reply to the matters, together with any relevant documents.
- The General Manager will assess the submissions and institute a Challenge Audit if appropriate.
- On receipt of the audit findings the General Manager will assess these findings and recommend a ruling for Board approval.
- On approval by the Board a notice on this ruling will be sent, and any certificate withdrawn, and require that a certificate or certificates be submitted or resubmitted.
- On approval by the Board a notice on this ruling will be sent, and any certificate withdrawn, and require that a certificate or certificates be submitted or resubmitted.
- The apportionment of the costs of the audit will be at the discretion of the Board.
- The proprietor of the title challenged shall have the right to request a hearing with the Dispute Resolution Committee. (Refer clause 5.18).
- In the event of a challenge audit being instituted in respect of a title whose audit was undertaken by the ABC, the General Manager will appoint a different auditor to undertake the challenge audit.

Appendix A – Categories of Magazines

Appendix A – Categories of Magazines

Business to Business Magazines

Aimed at readers to inform them about matters pertaining to their business, industry, profession or trade.

Agricultural	Technology, products and services pertaining to animal husbandry and crop production as well as plant cultivation and propagation.
Architecture	Design and planning of the built environment — ranging from public spaces, living, working and entertainment spaces to urban design and environmental design.
Automotive	All aspects of the motor trade in respect of motor cars and motor bikes.
Civil Construction	Engineering (design and construction) of the built environment, ranging from building structures and bridges to sewer, water and road plans.
Communications	Advertising industry, marketing, the media, public relations and communications.
Electrical Engineering	Electrical engineering use of electronic components, electric and electronic systems, automation and control systems, telecommunications and the management of electrical energy.
Engineering — Other	Other branches of engineering, such as mechanical, chemical and waste management.
Health and Wellbeing	Service to the medical profession, including emergency medical technicians. Publications covering prevention of, and response to emergencies, including fire fighting and rescue; as well as dealing with public and occupational safety and security systems.
Hospitality, Catering and Tourism	Titles with the primary focus of providing news, information, trends and guidance specific to hotels, catering, and the promotion of South African travel destinations.
Industry	Production, manufacturing, processing, assembly and the supplying of equipment, components and machinery.
Information and Computer Technology	All elements of information and computer technology relating to business, including manufacture and distribution of hardware and software.
Management	Management in the broadest sense for the public and private sectors, including administration, insurance, banking, investment, risk, finance and legal issues for the professional. Training, education, management and motivation of people in any field.
Mining and Quarrying	All aspects of mining and quarrying.
Property	Service to the property industry, commercial, residential and investment projects, including a focus on private property ownership and development; also homebuilder, contractor, consumer and relevant authorities.
Retail	All aspects of retail dealing with fast moving consumer goods (F M C G), including pharmacies.
Transport and Logistics	All aspects of the motor trade, transport and logistics, including transportation, distribution, handling and freighting of goods via road, rail, air and sea.

Appendix A – Categories of Magazines

Consumer Magazines

Aimed at readers to inform them about leisure, recreation, health, hobbies, sport and other interests.

Arts, Culture and Heritage	Titles that cover lifestyle and interests related to aspects of art, culture (including language), religion and history.
Business & News	Offering news and insight into finance, investment, business and opportunity,
Celebrity	Focussed on public/entertainment figures, providing mainly insight, lifestyle and gossip editorial.
Conservation and Wildlife	All areas of conservation and wildlife.
Entertainment	Titles offering opinion, guidance on media/programme line-ups, wining and dining.
Family Interest	Diverse news content that reflect general interests of the family, with specific sections for general family activities, entertainment, news, television and sport.
Farming	Generally available titles that provide broad agricultural editorial.
Health	Editorial focussed on achieving a balanced lifestyle – physical, mental and spiritual wellness.
Home	Ideas, inspiration, guidance in and appreciation of the home environment.
Leisure	All areas relating to leisure and lifestyle activities
Male	Targeted at men and carrying a wide range of editorial content.
Motoring	All areas relating to consumer motoring, and recreational vehicles.
Parenting	Editorial focussed on parenting and childcare, including pregnancy and birth.
Pets	Editorial focussed on family pets.
SciTech	Titles that explore the popular side of science, computing and technology, and aim to satisfy the curious mind.
Sport and Hobby	All sport including recreation and hobbies.
Travel	Present the readers with travel and tourism opportunities.
Women's General	Editorial covering a broad range of women's interests relevant to its target audience.
Women's Special	Specialist or niche women's interest such as fashion, beauty or weddings.
Youth	Images and interests found in popular culture. Youth is defined as pop culture driven by and aimed at youth. Includes fashion, entertainment, music and dance.

Appendix A – Categories of Magazines

Custom Magazines

Produced specifically for or by an organisation for its customers/members/employees, with or without a cover price.

Entertainment	Published by or on behalf of any company involved in entertainment or the arts, including TV and Radio: Programmes and reviews.
Health and Wellbeing	Published for medical aid, healthcare and fitness organisations as well as companies involved in individual or team sporting activities.
Industry Specific	Targeting specific industry areas or specific groups of decision makers with similar job functions, and having an editorial/advertising mix that is broadly subject specific to the business category within which the client organisation operates.
In-flight	All airline in-flight magazines.
Leisure	Dedicated to leisure and lifestyle activities.
Medical	Published for professionals in the medical field.
Professional	Targeting specific professions.
Retail	Retail publications published for or by an organisation for its customers.
Tourism and Hospitality	The entire spectrum of tourism, hotels, other venues, and all aspects of travel.

Appendix B — Guidelines to Auditors

Introduction

The guidelines listed below should not be considered prescriptive, and in no way replaces the auditor's need to apply the International Standards on Assurance Engagements. The extent of the audit is governed by the opinion expressed in the Auditors Report. In this respect the auditor should familiarize himself with the Company's Rules (which include Instructions to Proprietors as well as Guidelines to Auditors).

Audit Approach

The extent of the work will be affected by the relationship, if any, between the proprietor, publisher and distributor. Where arms length relationships exist, original invoices are acceptable. If not, additional audit work may be required in respect of numbers printed and/or distributed.

In order to cater for more focused attention to key areas; the audit may be programmed over a period of 12 months.

Emphasis should be placed on reconciliation of units sold to financial records.

Printing

Verify from printer's invoices. Where necessary extend examination to production and purchase records.

S A D C and Foreign Sales

Examine invoices and verify prices are 50% and above or below 50%, of the registered cover price, and recorded separately.

Verify remittances and banking.

Check proof of delivery.

Individual, Business or Subscriptions Travel and Commercial

Ensure the system of recording is adequate.

Check total number to a valid list of subscribers.

Verify that subscriptions are at 50% and above or below 50%, of the registered cover price, and recorded separately.

Verify a sample of transactions with signed orders, or contracts (including verbal).

Verify that sales are on a fixed basis in terms of the definition (Refer clause 3.50).

Check that copies unpaid for more than 3 months are not included.

Ensure that the yield reasonably equates the number of copies claimed.

Check numbers mailed to Post Office bulk mailing receipts or similar confirming documentation.

Check that postal receipts confirm that mailed copies were despatched on or before the last day of the month of issue.

Check to financial records i.e. liability accounts and transfers to revenue for each period.

Copy Sales

Ascertain method and terms of sales.

Test vouch receipts to remittances and deposits.

Ensure debtors' accounts are paid, and check for unusual entries.

Check the system of returns and assess whether reasonable.

Check that estimates for period ending sales and returns are within limits and are adjusted for the ensuing period.

Reconcile numbers sold to financial records.

Reconcile printed sold and returned.

Check that sales are at 50% and above or below 50%, of the registered cover price, and recorded separately.

Third Party Bulk Sales

Confirm that the sales as recorded conform to the definition (clause 3.81).

Appendix B — Guidelines to Auditors

Confirm that discounts / commissions allowed do not exceed 50% of the registered cover price. Where 50% is exceeded the bulk sales must be recorded separately.

Test numbers distributed to source documentation.

Check to remittances and deposits.

Print Media in Education

Confirm that copies claimed conform to the definition.

Test check standard request forms, ensuring they are current.

Vouch receipts to remittances and deposits.

Test check sponsor's consent forms.

Check proof of deliveries and that these deliveries conform to school terms.

Check that receipts are at 50% and above, or below 50% of the registered cover price, and recorded separately.

Digital Editions

Confirm registration and acceptance of the digital editions by the ABC.

Confirm that the digital editions conform to the definition (clause 3.35) and general requirements.

Check that paid copies are at 50% and above, or below 50% of the registered cover price, and recorded separately.

Confirm that unique users are identifiable

Test the database for compliance

Confirm that digital editions are reported separately on the input forms

Check that voucher copies and bulk digital copies are excluded from circulation.

Exclusions

Ensure that for each type of sale referred to, excluded copies are not included in circulation (refer clause 6.10).

Analytical Review

Identify any unusual trends or fluctuations, and obtain explanations where relevant.

Additional Guidelines

Daily, Weekly, and Weekend Newspapers

Check that the number of publishing days conforms to the Proprietor's instructions.

Ensure that Third Party Bulk Sales do not exceed 10% of total paid circulation.

Magazines

Terms of Control

Assess the description in relation to the target market reached.

Relate to rate card for confirmation of target market.

Controlled Free Distribution

Individually requested-

Test check written applications and ensure they are within the 3-year period, and vouch to mailing list.

Determine total recipients from database, as a check against distribution claimed.

Individually non-requested

Test check mailing lists to ensure individual addressees conform to terms of control and vouch to mailing list.

Determine total recipients from database, as a check against distribution claimed.

Bulk requested

Test check applications received to mailing list.

Bulk non-requested

Determine total recipients from database

Free Magazines and Newspapers

Introduction

The guidelines listed below should not be considered prescriptive, and in no way replaces the auditor's need to apply generally accepted auditing practice. The extent of the audit is governed by the opinion expressed in the Auditors Report. In this respect the auditor should familiarize him/herself with the Rules (Which include Instructions to Proprietors of free Magazines and Newspapers (V F D) as well as Guidelines to Auditors of free Magazines and Newspapers (V F D))

Audit Approach

In order to cater for more focused attention to key areas; the audit may be programmed over 12 months. The audit should cover an assessment of the quality of management and operational procedures, as well as the standard of record keeping.

Print Orders and Distribution

Verify from printer's invoices. Where necessary extend examination to production and purchase records.

Trace supporting documentation to loading and summary sheets.

Management

Assess management's supervision over, and test check:

Communication with delivery vehicles including random checks of runners.

Supervision of deliveries to various drop-off points, particularly security sensitive areas.

Updating the progress of new complexes.

Identifying the deliveries as individual or bulk.

Handling complaints.

Frequent monitoring of households.

Individually Delivered

Perform a physical stock count of vehicle loading.

Agree signed delivery notes confirming receipt by distribution point.

Verify the record of distribution per route, with particular emphasis on numbers in respect of complexes, office parks and shops.

Test that instructions to drivers and runners conform to the definition of "individually delivered".

Test drivers' log sheets and returns to relevant schedules.

Deliveries in Bulk

Test that bulk drop-off points are identified by situation and number of copies.

Mailed Copies

Test check against Post Office receipts, or stamp book, or franking machine records.

Exclusions

Ensure that excluded copies are not included in circulation.

Analytical Review

Identify any unusual trends or fluctuations, and obtain explanations where relevant.

Appendix C — Example of Report of the Independent Auditors

Report of the Independent Assurance Provider of [Name of client] to the Audit Bureau of Circulations of South Africa

We have performed our assurance engagement on pages [indicate pages] of the attached [Newspaper / Magazine / Free Magazine / Free Newspaper/Hybrid Newspaper] Circulation Certificate (“the Circulation Certificate”) for the publication “[Title of publication]” of [Name of client] for the period [x] to [y]. We have initialled these pages of the Circulation Certificate for identification purposes.

Management’s responsibility

Management is responsible for the preparation of the Circulation Certificate in accordance with the requirements contained in the Audit Bureau of Circulations of South Africa (“ABC”) Rules dated [insert date of applicable Rules] (“the Rules”). This responsibility includes the designing, implementing and maintaining of internal control relevant to the preparation of the Circulation Certificate so that it is free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express our conclusion on the Circulation Certificate based on our assurance engagement. We performed our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 *Assurance Engagements Other Than Audits or Reviews of Historic Financial Information*. This standard requires that we comply with ethical requirements and that we plan and perform the engagement to obtain reasonable assurance about whether pages [indicate page numbers] of the attached Circulation Certificate are free from material misstatement.

Our assurance engagement involves performing procedures to obtain sufficient appropriate evidence that the amounts and disclosures which are the subject of our assurance engagement are in compliance with the ABC Rules. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the information contained in the certificate, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the proprietor’s preparation of the Circulation Certificate in order to design procedures that are appropriate in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Summary of work performed

We performed the procedures set out in the Guidelines to Auditors contained in Appendix A of the ABC Rules. However, our procedures were not limited to the procedures set out in the ABC Rules.

Conclusion

In our opinion, pages [indicate page numbers] of the Circulation Certificate for the publication “[Title of publication]” of [Name of client] for the period [x] to [y] have been prepared, in all material respects, in accordance with the ABC Rules.

Restriction on use and distribution

Our report is intended solely for the ABC Board and may not be distributed to, or relied on, by other parties, or used for any other purpose.

Auditor

Date

Address

IRBA Membership number:

Contact person:

Telephone number:

Fax number:

Appendix D – Example of Print Media in Education Request Form

Request to Receive a Publication

Date: _____

Name of Publication: _____

Name of Institution: _____

Contact name: _____

Postal address: _____

Delivery (street) address: _____

Telephone: _____

Fax: _____

e-mail address: _____

Number of copies required: _____

Frequency: _____

The number of copies requested may not exceed the number of learners per category.

WE ACKNOWLEDGE THAT THIS PUBLICATION WILL BE USED FOR EDUCATIONAL PURPOSES ONLY.

Signed: _____

Stamp

Appendix F –Digital Editions

Application to Register for Digital Editions

Section A

Name of Publication:

Publisher: _____

Name of Company hosting of Digital Edition: _____

Digital Edition Frequency: _____

Planned Distribution Date: _____

Digital Cover Price: _____

Digital Subscription Price and number of issues: _____

Launch of Digital Edition: Month: _____ Year: _____

Language: _____

Section B

Name of Company/Proprietor:

Telephone: _____

Name of Contact Person for ABC purposes:

Contact Persons Email address:

Digital Editions

Section C

Please provide a detail explanation on how the digital edition will be tracked and all the available reports to identify the unique visitor's and viewing of the digital edition (attach available reports):

We hereby agree to abide by the Rules, and any amendments that may be approved from time to time.

Signature: _____

Name (print): _____

Designation: _____

Date: _____

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