The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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Frequently Asked Questions(FAQs)

⊽ A. About Unique Document Identification Number(UDIN)

⊽ 1. What is Unique Document Identification Number (UDIN)?

Unique Document Identification Number (UDIN) is 18-Digits system generated unique number for every document certified/attested by Practicing Chartered Accountants.

⊽ 2. What is the objective of UDIN?

It has been noticed that financial documents/ certificates attested by third person misrepresenting themselves as CA Members are misleading the Authorities and Stakeholders. ICAI is also receiving number of complaints of signatures of CAs being forged by non CAs.

To curb such malpractices, the Professional Development Committee of ICAI has come out with an innovative concept of UDIN i.e. Unique Document Identification Number which is being implemented in phased manner. It will secure the certificates attested/certified by practicing CAs. This will also enable the Regulators/Banks/Third parties to check the authenticity of the documents.

⊽ 3. What is the reference of 18-Digits of UDIN?

The 18- digits UDIN (YY MMMMMM AANNNAANNN) will be like;

19304576AKTSBN1359

Wherein;

First 2 Digits are YY - Last 2 digits of the Current Year (19 in this case)

Next 6 Digits are MMMMMM – ICAI's Membership No. (304576 in this case)

Next 10 Digits are AANNNAANNN –Alpha-numeric generated randomly by the system (AKTSBN1359).

⊽ 4. Is there any fee for generation of UDIN?

There is no fee for registration and generation of UDIN.

⊽ 5. How is UDIN secure?

UDIN is totally secure as it can be viewed only by the Member and/ or the Regulators / other Stakeholders who are

having the UDIN. Secondly, it does not contain any information of the client.

❏ 6. When to generate UDIN?

UDIN is to be generated at the time of signing the Certificate. However, the same can be generated within 15 days of the signing of the same (i.e within 15 days from the date mentioned at Certificates and not beyond that)

❏ 7. For generating UDIN, is any document is required to be uploaded on UDIN Portal?

No document is required to be uploaded for generating UDIN.

❏ B. Applicability

❏ 1. From 1st February 2019 UDIN is mandatory for all the certificates? What is meant by Certificates?

It is mandatory to obtain UDIN for all Certificates* issued where the Financial Information/related contents is certified as True and Fair / True and Correct

Members attention is drawn that AASB (Auditing and Assurance Standard Board) of ICAI has already issued Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) with illustrative formats, to be followed by the Practicing Chartered Accountants.

A dropdown illustrative list as below is appearing on the Portal from which the Member can select the certificate they are going to issue. In case their certificates are not matching with the list provided, Members are advised to select others and mention the nomenclature of the certificate in Document Description.

(i)	Certificates issued on the basis of Financial books of accounts and annual financial statements-Capital Contribution Certificate/net worth certificate
(ii)	Certificates issued on the basis of Financial books of accounts and annual financial statements - Turnover Certificate
(iii)	Certificates issued on the basis of Financial books of accounts and annual financial statements -Working Capital Certificate/Net Working Capital Certificate
(iv)	Certificates issued on the basis of Statutory records being maintained under Indian Companies Act, 2013 and applicable provisions
(v)	Certification of Fair Values of Shares of Company for the scope of merger / de-merger, Buy Back, Allotment of further shares and transfer of shares from resident to non-resident.
(vi)	Certificates for Foreign Remittance outside India in form 15CB.
(vii)	Net worth Certificates for Bank finances
(viii)	Net worth Certificates for Bank Guarantee
(ix)	Net worth Certificates for Student Study Loan

(x)	Net worth Certificates for Issuance of Visa by Foreign Embassy
(xi)	Certificate in respect of Liquid Asset under Section 45-IB of RBI Act, 1945
(xii)	Certification of arms length price u/s 92 of the income Tax Act, 1961.
(xiii)	Certificates for funds/ Grants utilisation for NGO's
(xiv)	Certificates for funds/ Grants utilisation for Statutory Authority
(xv)	Certificates for funds/ Grants utilisation Under FERA/FEMA/other Laws
(xvi)	Certificates for funds/ Grants utilisation Charitable trust/institution
(xvii)	Certification under the Income-Tax laws for various Deductions, etc.
(xviii)	Certification for claim of refund under GST Act and other Indirect Taxes.
(xix)	Certification under Exchange Control legislation for imports, remittances, ECB,DGFT,EOU, etc
(xx)	Certificates in relation to initial Public Issue/compliances under ICDR and LODR.
(xxi)	Certificate issued by Statutory Auditors of Banks
(xxii)	Certificate issued by Statutory Auditors of Insurance Companies
(xxiii)	Additional Certification by Concurrent Auditors of Banks not forming part of the concurrent audit assignment
(xxiv)	Certificate of Short Sale of securities issued by Concurrent Auditors of Treasury Department of Banks
(xxv)	Certificate of physical verification of securities issued by Concurrent Auditors of Treasury Department of Banks
(xxvi)	Certificate issued for KYC purpose to banks confirming sole proprietorship
(xxvii)	Certificate Regarding Sources of Income
(xxviii)	Certificates for Claiming Deductions and Exemptions under various Rules and Regulations
(xxix)	Certificates issued under LLP Act
(xxx)	RBI Statutory Auditor Certificate for NBFCs
(xxxi)	Certificate issued under RERA

(xxxii)	Others

*Certificates includes Reports issued in lieu of a Certificate in terms of Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)

❏ 2. What will not be covered under Certificates for UDIN which is being made mandatory w.e.f. 1st February 2019?

Non-applicability of UDIN can be listed out but the list is not exhaustive. Like in the 1st phase, requirement of obtaining UDIN was **Not Applicable for below but the same has been made mandatory w.e.f. 01st of July, 2019**:

- Auditor's Opinion/Reports issued by the Practicing Chartered Accountant under any Statute w.r.t. any entity or any person (e.g.: Tax Audit, Transfer Price Audit, VAT Audit, GST Audit, Company Audit, Trust Audit, Society Audit, etc.,
- Valuation Reports,
- Quarterly Review Reports,
- Limited Review Report
- Information System Audit,
- Forensic Audit,
- Revenue / Credit / Stock Audit,
- Borrower Monitoring Assignments,
- Concurrent / Internal Audit and the like,
- Any report of what so ever nature issued including Transfer Price Study Report, Viability Study Report, Diligence Report, Due Diligence Report, Management Report, etc.

❏ 3. Who can register on UDIN Portal?

All Practicing CAs having full-time Certificate of Practice (CoP) can only register on the UDIN portal to generate UDIN.

❏ 4. Who has to generate UDIN?

All Practicing CAs having full time CoP has to generate UDIN after registering on UDIN Portal.

❏ 5. Is any person other than CA is allowed to register at UDIN portal?

No. Only CAs with full-time Certificate of Practice can register on UDIN portal to generate UDIN.

❏ 6. Is UDIN required for Certified True Copies also?

No,UDIN is not required for certified true copies.

❏ 7. Can a Partner generate UDIN for the Certificate signed by another Partner?

No,Only signing Partner has to generate UDIN.

❏ 8. Whether a Firm can register on UDIN Portal?

No, only members of ICAI having full-time Certificate of Practice can register on UDIN Portal.

❏ 9. Who will generate UDIN for the assignment carried out by CA firm?

Only the Partners signing the document for such assignment will have to generate UDIN.

10. Whether UDIN will be applicable only for manually signed documents or also for digitally signed certificates being uploaded online such as Form 15 CB?

UDIN will be applicable both for manually as well as digitally signed Certificates / uploaded online. In case of digitally signed / online certificates like MCA, ROC, RBI certificate/reports, UDIN has to be generated and retained for providing the same on being asked by any third party/ authority.

11. Is UDIN required for original Certificate only or for duplicates also?

UDIN is to be generated once only for Original Certificates. In case, duplicate certificate is being issued on the request of the client, same UDIN is to be mentioned.

12. Is UDIN to be generated for the assignments awarded before 1st February, 2019 as UDIN for certificates being made mandatory wef 1st February, 2019?

UDIN is to be generated for all Certificates that are signed on or after 1st Feb., 2019.

13. Is UDIN applicable / useful for Members in Industry?

Only Practicing CAs with full time CoP can register on the UDIN portal and can generate a UDIN.

14. Can Part Time CoP holder generate UDIN?

No.Since part-time COP holders cannot certify the documents. Hence, they have no access to UDIN portal.

15. Whether UDIN is mandatory for each certification done?

Yes, it is mandatory for all Certificates w.e.f. 1st February., 2019.

C. Process

1. How to Register on UDIN Portal?

To register on UDIN, please follow the below steps:

Step 1: Click "Member Registration" or click at "For first time sign up, click here"

Step 2: Registration window will be opened. After entering Six-digits Membership No., Date of Birth and Year of Enrolment please click "Send OTP". An OTP will be sent to the registered Mobile and Email of the Member.

Step 3: On confirmation of OTP as received, a Username and Password will be sent to the registered Email and Mobile No.

2. Does a member have to register on UDIN Portal for generating UDIN?

For generating UDIN, a member has to register on UDIN Portal for the first time compulsorily. Thereafter, he can just login and generate UDIN. Members who have already registered on UDIN Portal under recommendatory stage are not

3. How to generate a Unique Document Identification Number (UDIN)?

Step 1: Go to udin.icai.org, login by entering Username and Password.

Step 2: Click "Generate UDIN" from the menu bar.

Please Select Document type from the drop down menu.

Enter Date of Signing Document i.e. the date of signing/ certifying the document.

Then Enter 2 Financial Figures i.e. any Financial Figures from the document such as Turnover/Net Worth etc.

Then Enter the Description of the Figure i.e. Turnover/ Net Worth etc. to be filled in 10 to 50 characters.

Two Financial Figures are mandatory out of 3 (three) given fields. In case, there is no Financial Figure in the Certificate, Zero (0) is to be mentioned in Financial Figure and in its Particulars mention "There is no Financial Figure in Certificate".

Then please Select Document Description and enter the description/ details about the Certificate in 15 to 50 characters.

Then Click the button "Send OTP".

After this an OTP will be received on Registered Mobile and Email of the Member.

Then Enter OTP as received and click "Preview". In Preview details entered for generating the UDIN will be displayed. If there is any change/error in the content, click "Back" button, or else, click "Submit".

Thereafter, 18 Digit UDIN will be generated and that UDIN can be used for mentioning on the Certificate for which it has been generated either by printing (watermarked) the same or by handwritten or printed. If it is being handwritten or printed, it can be mentioned after Signatures and Membership Number of the Member.

4. Is it advisable to change the password after first login?

The password generated by the system is encrypted to ensure the appropriate safety. However, interested Members may change the password at any time through "Change Password" button.

5. How to change the Password?

1. Login.
2. Click "Change Password".
3. Enter the current Password.
4. Enter new password, then click send OTP. An OTP will be sent on registered mobile and email.

On confirmation of the OTP as received, an Username and Password will be sent to the registered email and Mobile No.

6. What to do in case I forget the password?

Step 1: Go to https://udin.icai.org.

Step 2: Click "Forgot Password".

Step 3: "Forgot Password" form will be opened, enter six-digit Membership No., Date of Birth and Year of Enrolment and click "Send OTP". An OTP will be sent on registered mobile and email.

Step 4: Enter the OTP as received and click "Continue".

On confirmation OTP as received, a Username and password will be sent to the registered email and Mobile No

7. What is required to generate UDIN?

For generating UDIN, the Document type is to be selected. Thereafter, date of signing the document is to be mentioned. There are 3 fields for entering the financial figures / values from the document and the description of the figure/ value so entered. Out of these, 2 fields are mandatory. In case, there is no financial figure / value available in the document, 0 (zero) is to be mentioned and in description it should be clarified that no financial figure / value is available.

No details of the Client is to be mentioned anywhere on UDIN Portal.

8. What is meant by "Date of signing Document"?

The date on which the Document is signed/ certified by the member is to be mentioned under this head.

9. What is meant by "Document Description"?

"Document Description" is the details of the document for which the UDIN is being generated and is to be filled between 15 to 50 characters.

10. What are the Financial Figures and Particulars required to be mentioned for generating UDIN?

Any Financial Figure and its particular from the document such as Turnover, Net worth etc. for which UDIN is being generated is to be mentioned under Financial Figures and Particulars. The particular is to be filled between 10 to 50 characters.

Two Financial Figures are mandatory out of three fields. In case, there is no financial figure in the certificate being certified, 0 is to be mentioned in Financial Figure and in its particular please mention "There is no Financial Figure in Certificate".

11. How UDIN can be edited?

UDIN once generated cannot be edited. A preview option is available after entering all details for generating UDIN for verifying its correctness before Generation.

12. What if the wrong UDIN is generated or if a UDIN needs to be revoked? If yes, is there any time limit for revocation the certificates?

In such case(s), UDIN can be revoked by mentioning the reason. Further, there is no time limit for allowing revocation.

13. How UDIN generated earlier by me can be tracked? Can it be sorted assignment-wise for our records?

Yes, UDIN generated by the members can be tracked through "Search" from your UDIN account

14. How to Revoke UDIN?

The UDIN once generated can be revoked or cancelled with narration. If any user had searched that UDIN before revocation, an alert message will go to him about revocation of the UDIN. After revocation of the UDIN, anybody searches for that UDIN, appropriate narration indicated by Member with the date of revocation will be displayed for that revoked UDIN.

UDIN can be revoked on clicking revoke UDIN. The UDIN to be revoked is to be selected from the list. Assign the reason for revokation. Submit through OTP.

15. What happens if the information is not accepted or the password is not sent?

It will happen only when the credentials do not match with the member's profile as per SSP database of ICAI. In such cases, the query may be lodged at UDIN portal.

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16. How to Change/update /verify the mobile no. or email id in ICAI database.

To change / update the email and mobile number, pl visit
https://cdn3.digialm.com//per/g21/pub/1666/SelfServices/templates/Login%20Folder21052019122446/Login%20Folder/ICAI%20Phase%20II%20Login%20Page521052019122546.html

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D. Miscellaneous

1. Sometimes there are multiple reports in one Assignment. Is separate UDIN is to be generated for all such reports?

No. UDIN is to be generated for Assignment wise and same UDIN is to be used in all documents signed under that assignment. Say for Example while signing the various certificates while doing Bank Audit, same UDIN can be used for all certificates to be signed for that particular Bank Audit Assignment.

2. How many UDINs can be generated by a CA? Is there any limit? Or is there any restriction on the number of UDIN to be generated in a Day/ Month/ Year?

There is no limit on generation of UDIN and there is no restriction on the number of UDIN to be generated.

3. Is UDIN required to be mentioned on every page of the Document or it can be mentioned at the last?

UDIN shall be mentioned after every Signature and Membership Number of the Member.

4. Whether fresh registration is required for every financial year?

There is no need for fresh registration for every financial year.

5. Whether one UDIN can be used for multiple certificates generated on same day?

No, separate UDIN is required for each assignment and is to be used for all documents issued under that assignment.

6. Can multiple certificate details be uploaded on UDIN portal in excel or any other format?

There is no provision of such uploading. It has to be generated one by one.

7. Should existing digital signature be revised or changed due to UDIN insertion?

UDIN has no connection with Member's Digital Signature and therefore no changes are required in Digital Signature.

8. Is it possible to generate UDIN before issuing the certificate?

There is no option to generate UDIN in advance. However there is option given to generate UDIN within 15 days of

signing of the certificate.

9. What is the validity of UDIN generated?

Generated UDIN has no expiry unless revoked.

10. What is the consequence of not generating UDIN which are made mandatory by ICAI in respective phases?

UDIN generation has been made mandatory as per the Council Decision hence not generating UDIN for mandatory documents will amount to non-adherence of the Council Decision and may attract disciplinary proceedings as per the Second Schedule Part II of The Chartered Accountants Act, 1949.

E. Authorities/Regulators/Banks/Others

1. How do Authorities/Regulators/Banks/Others can search UDIN?

The UDIN so indicated on certificate can be searched through the search option on UDIN Portal by sharing few details such as Name of the Authority, Mobile Number and Email of the person searching the UDIN. However they are not required to register themselves on the UDIN Portal.

2. For searching UDIN, whether a regulator/third party requires to register on UDIN portal.

No Registration is required for regulator/third party to search the certificate. For searching the UDIN regulator/third party has to mention UDIN number, Mobile number, email ID and Name of the authorities searching UDIN.

3. Which types of regulators/third parties can ask for UDIN

ICAI has made awareness about mandatory applicability of UDIN to all regulators like RBI, SEBI, CBDT, MCA, IBA and they can very well ask for UDIN.

F. Bank Audit

1. Whether UDIN is mandatory for Statutory Bank Audit?

For Statutory Bank Audit, UDIN is not mandatory. However, for all Certificates to be signed while conducting Bank Audit, generation of UDIN is mandatory as UDIN is already mandatory on all Certification w.e.f 1st Feb.,2019.

2. While conducting Bank Audit, whether separate UDIN has to be taken for all Certificates as there are bulk of certificates to be signed?

UDIN has to be generated per Assignment per Signatory.

In Bank Branch Audit, One Branch is one assignment, hence, one UDIN for all certificates will suffice.

However, care should be taken that a list of all certificates bearing same UDIN should be compiled and handed over to management under a covering letter so that the UDIN generated cannot be misused by affixing on any other certificate which has not been signed by you.

3. In case if some Certificates are signed by one Partner while others are signed by another Partner, whether different UDIN is required for each such Partner?

UDIN has to be taken per Assignment per Signatory. Bank Branch Audit per Branch is one assignment and hence one UDIN for all certificates is enough.

However, if different partners are signing different certificates then separate UDIN has to be taken per signatory for the certificates signed by them.

4. Whether UDIN is mandatory for Tax Audit?

In the 2nd phase of UDIN applicability, ICAI Council has made generation of UDIN mandatory for all GST Audit and All Tax Audit from 1st April, 2019. Hence in Bank Branch Audit, separate UDIN has to be taken for Tax Audit.

5. Whether same UDIN which was generated for Certificates in Bank Branch Audit can be used for Tax Audit of the same Bank Branch?

Tax Audit is the separate assignment. Hence separate UDINs have to be taken while conducting Bank Branch Audit for each Branch.

Therefore, 2 separate UDINs are to be generated – one for Certificates and other for Tax Audit Report.

However, if certificates are signed by more than one partner then more UDINs on certificates have to be generated.

6. Whether UDIN is applicable to both Statutory Central Auditors (SCAs) and Statutory Branch Auditors (SBAs)?

Yes, UDIN is applicable to both SCAs and SBAs for Certificates and Tax Audit Reports while conducting Bank Audit.

7. Whether UDIN is to be generated for LFAR and / or other Bank Audit Reports?

As per UDIN applicability in 2nd Phase, UDIN is not required to be generated for LFAR and other Bank Audit Reports now.

8. What is the process to generate UDIN for certificates under Bank Audits?

For generating UDIN, the "Document type" is to be selected as "Certificates". Thereafter, date of signing of the document is to be mentioned. Under "Type of Certificate" select "Certificate issued by Statutory Auditors of Banks".

There are 3 mandatory fields for entering the financial figures / values from the document and the description of the figure/ value so entered.

The names of the Certificates are to be mentioned under the Caption "Document Description".

9. How to generate one UDIN for more than one Certificate when there are 3 mandatory filled to be given from the Certificates?

While generating one UDIN for all the Certificates, some common figures /parameters should be given in 3 mandatory fields and if no common figure is there then name of the Bank and Branch, Advances, Deposits etc must be the one common field which can be correlated with all the certificates.

10. Whether UDIN is mandatory for Tax Audit Reports that are filed online using Digital Signature?

UDIN will be applicable both for manually as well as digitally signed Reports / uploaded online. In case of digitally

signed / online reports, UDIN has to be generated and retained for providing the same on being asked by any third party/ authority.

G. FAQs related to UDIN for GST & Tax Audit by UDIN Monitoring Group of ICAI

1. UDIN is mandatory on which types of Reports with effect from 1st April, 2019?

As directed by the 379th ICAI Council Meeting held on 17th and 18th December, 2018 UDIN is mandatory for all Tax Audit Reports issued under IT Act, 1961 and GST Audit Reports issued under CGST Act, 2017 with effect from 1st April, 2019

2. Whether UDIN is also mandatory for Tax & GST Audit Reports that are filed online using Digital Signature?

UDIN will be applicable both for manually as well as digitally signed Reports (like MCA Forms, 15CB) which are uploaded online. In case of no field for mentioning UDIN on digitally signed online reports, UDIN has to be generated and retained for providing the same on being asked by the stakeholders.

3. What is the process to generate UDIN for Tax Audits?

For generating UDIN, the "Document type" is to be selected as "GST & Tax Audit". Thereafter, date of signing of Report is to be mentioned.

Relevant Section of Income Tax Act, 1961 is to be chosen under the Heading "Particulars of Section / Form under which Report issued" from the drop-down box which contains an illustrative list.

For reports issued under any other section of IT Act, 1961 which is not appearing in the list, UDIN can be generated by choosing "Other Report under IT Act, 1961" and mention the details under "Document Description"

Thereafter, the key fields "Figure/Value/Description" are to be filled for generating UDIN.

4. What is the process to generate UDIN for GST Audits?

For generating UDIN, the "Document type" is to be selected as "GST & Tax Audit". Thereafter, date of signing of Report is to be mentioned.

Relevant Section of Central Goods & Services Act, 2017 is to be chosen under the Heading "Particulars of Section / Form under which Report issued" from the drop-down box which contains an illustrative list.

For reports issued under any other section of Central Goods & Services Act, 2017 which is not appearing in the list, UDIN can be generated by choosing "Other Report under CGST Act, 2017" and mention the details under "Document Description"

Thereafter, the key fields "Figure/Value/Description" are to be filled for generating UDIN.

5. What are the Key fields under "Figures / Values/Description" in Tax Audits as per IT Act, 1961?

 A. Under Section 44AB, the following 5 key fields are mandatory:
  1. Total Turnover as per Form 3CD
  2. Net Profit/ Turnover as per Form 3CD
  3. WDV of Fixed Assets as per Form 3CD
  4. Assessment Year
  5. Firm Registration Number (FRN)
 In case where there is no figure/value available in the report related to above mandatory key fields from Sl. No. 1 to 3, mention "0". The Assessment Year at Sl. No. 4 is to be filled in YYYY-YYYY format. In case, there is no FRN at Sl. No. 5 mention "Not Applicable/NA" and proceed.

 Apart from above, one additional key field of PAN is there which is optional.

After this there is one more mandatory field as Document Description wherein text between 15 to 50 Characters from some portion of the report has to be mandatorily filled.

B. <u>For Other Tax Audit Reports other than Section 44AB, following 3 key fields are mandatory;</u>
1. Assessment Year
2. Firm Registration Number (FRN)
3. Any Figure/Value from the Report

The Assessment Year is to be filled in YYYY-YYYY format. In case, there is no FRN at Sl. No. 2 mention "Not Applicable/NA" and proceed. For 3rd Mandatory field some Figure/Value from report has to be mentioned. In case, there is no figure/value available in the report related to key fields at Sl. No. 3, mention "0" and proceed.

Apart from these, there are 3 additional key fields including PAN of the Assessee which are optional.

After this there is one more mandatory field as Document Description wherein text between 15 to 50 Characters from some portion of the report has to mandatorily filled.

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6. What are the Key fields under "Figures / Values / Description" in GST Audits?

A. <u>For Section 35(5) of CGST Act, 2017 - Form GST 9C, the mandatory key fields are as under:</u>
1. Turnover (incl. exports) as per Audited Financial Statements under Clause 5 (A) of Form 9C
2. Turnover as declared in Annual Return (GSTR 9) under Clause 5 (Q) of Form 9C
3. Financial Year
4. Firm Registration Number (FRN)

In case where there is no figure available in the form related to above mandatory key fields from Sl. No. 1 to 2, mention "0". The Assessment Year at Sl. No. 3 is to be filled in YYYY-YYYY format. In case, there is no FRN as at Sl. No. 4, mention "Not Applicable/NA" and proceed.

Apart from the above, there are 2 more key fields including GSTIN of the Assessee which are optional.

There is one more mandatory field as Document Description wherein text between 15 to 50 Characters from some portion of the report has to mandatorily filled.

B. <u>For Section 66(1) of CGST Act, 2017 -Form ADT-04, the mandatory key fields are as under:</u>
1. Short payment of Tax as per Form ADT-04
2. Any other amount as per Form ADT-04
3. Financial Year
4. Firm Registration Number (FRN)

In case where there is no figure available in the form related to above mandatory key fields from Sl. No. 1 to 2, mention "0". The Assessment Year at Sl. No. 3 is to be filled in YYYY-YYYY format. In case, there is no FRN as at Sl. No. 4 mention "Not Applicable/NA" and proceed.

Apart from the above, there are 2 more key fields including GSTIN of the Assessee which are optional.

There is one more mandatory field as Document Description wherein text between 15 to 50 Characters from some portion of the report has to mandatorily filled.

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7. For Tax Audit under Section 44AB, whether separate UDIN is required for Audit Reports like Form 3CA/3CB and Form 3CD?

No, UDIN has to be generated per assignment per signatory, hence, one UDIN to be generated and same UDIN to be mentioned in all the Forms such as 3CA/ 3CB and 3CD.

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8. For other GST and/ or Tax Audit Reports, whether separate UDIN is required for various annexures?

No, UDIN has to be generated per assignment per signatory, hence, one UDIN to be generated and to be mentioned in all Annexures if they are part of the Reports.

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9. What will happen if I forgot to generate UDIN which are made mandatory by ICAI?

UDIN can be generated till 15 days of signing the document. Further, it may be noted that UDIN generation is being

made mandatory as per the Council Decision hence not generating UDIN will amount to non-adherence of the Council Decision and may attract disciplinary proceedings as per clause (1) of Part II of Second Schedule of The Chartered Accountants Act, 1949.

10. Who can generate UDIN?

Only Full time Practising Chartered Accountants with Active status can sign /attest documents and hence are allowed to register on UDIN Portal and generate UDIN.

In case of a firm, only signing partner can generate UDIN and no one else on behalf of another can generate UDIN.

11. In case I am a partner in multiple firms, which FRN I should mention while generating UDIN?

The FRN of the Firm on behalf of which the member is signing the Report has to be mentioned. In case there is no FRN as Member is signing in his / her individual capacity, "Not Applicable/NA" to be mentioned against FRN.

H. Other Audit & Assurance Functions

1. UDIN is mandatory on which types of Reports & Document with effect from 1st July, 2019?

As per the decision of the Council taken at its 379th Meeting, UDIN has been made mandatory in following phases:

- For all Certificates w.e.f. 1st February, 2019.
- For all GST and Tax Audit Reports w.e.f. 1st April, 2019.
- For all other Audit, Assurance & Attest functions w.e.f. 1st July, 2019.

Henceforth from 1st July, 2019 onwards UDIN is mandatory on all Audit, Assurance and Attestation functions rendered by full-time Practicing Chartered Accountants.

2. What is meant by Audit, Assurance and other Attestation Services?

It includes engagement as per Standards on Auditing (SAs), Review Engagements as per Standards on Review Engagements (SREs), Other Assurance Services as per Standards on Assurance Engagements (SAEs) /Guidance Note on Reports or Certificates for Special Purposes and other Engagements as per Standards on Related Services (SRSs) and any Assurance services rendered by Full Time Practising Chartered Accountants.

To know more about details of these engagements, please visit at link https://www.icai.org/new_post.html?post_id=450

3. What is the process to generate UDIN for all Audit, Assurance and Attestation Function?

For generating UDIN, the "Document type" is to be selected as "Audit & Assurance Functions". Thereafter, "Type of Audit" is to be selected from the dropdown list based on the assignment. The Act/ Statute/ Law under which the assignment is being carried is to be selected from the dropdown list under the caption "Under Act / Law / Statute / Regulation".

In case the assignment is not included in the dropdown lists of "Type of Audit", "Any other Audit not covered above" can be selected and details regarding Assignment can be mentioned under Document Description.

In case the law/Act is not included in the dropdown lists of "Under Act / Law / Statute / Regulation", "Other Act / Regulation /Law / Statute not covered above" can be selected and details regarding Law can be mentioned under Document Description.

Once the date of signing the document is mentioned, the key fields are to be filled for generating UDIN.

After this there is one more mandatory field as Document Description wherein text between 15 to 50 Characters from some portion of the report has to be mandatorily filled.

▼ 4. What is meant by Financial Year/ Period of Audit?

In this field, the period for which the engagement is accepted is to be mentioned.

▼ 5. What is to be mentioned under Shareholder Fund/Owner's Fund?

Under the Keyword "Shareholders Fund/ Owner's Fund" figures appearing under Owner Funds / Shareholding / Capital Investment / Equity Share / Equity Interests / Share Ownership / Capital Account / Partners' Capital /Capital Providers / Stockholder / Venture Capitalists /Own Capital / Endowment Fund/ Corpus Fund /General Fund etc. inclusive of Reserve and Surplus is to be mentioned irrespective of the term used in the Financial Statement.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while generating UDIN.

▼ 6. What is to be mentioned under Gross Turnover/Gross Receipts?

Under the Keyword "Gross Turnover/Gross Receipts", figure appearing under Gross Turnover/Gross Income/ Gross Proceeds/ Gross Earnings/ Gross Receipts/ Gross Sales/ Gross Revenue etc. is to be mentioned irrespective of the term used in the Financial Statements.

▼ 7. What is included in Net Block of Property, Plant & Equipment (PPE)?

Under the Keyword "Net Block of Property, Plant & Equipment", figure appearing under Total of Net Block of Fixed Asset that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and are expected to be used during more than a period of twelve months such as machinery, equipment, vehicles, buildings, land, office space, office equipment, and furnishings etc. after depreciation is to be mentioned irrespective of the term used in the Financial Statements.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while generating UDIN.

▼ 8. What is meant by Major Comment / Observation (Adverse/Favourable)?

In this field, the major observation made by the auditor either Adverse or Favourable is to be mentioned. Corresponding Financial Implication either negative or positive is also to be mentioned. In case of no Financial Implication, please mention Nil/Zero.

▼ 9. What is included in Cash and Cash equivalents?

Under the Keyword Cash and Cash equivalents (CCE) the most liquid current assets found on a business's balance sheet, all Cash equivalents i.e short-term commitments "with temporarily idle cash and easily convertible into a known cash amount is to be included. Any investment which has a short maturity period i.e 90 days or less is to be included.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while generating UDIN.

▼ 10. What is meant by Type & Units of Fuel Consumed in Energy Audit?

In this field, the name of any major type of Fuel (energy) used such as water, electricity energy, steam etc. is to be mentioned. Its consumption in Units is to be mentioned.

11. What is meant by Method used for Valuation in Valuation Reports?

In this field, the Valuation Method such as Comparable Companies Multiple (CCM) Method, Comparable Transaction Multiple (CTM) Method, Discounted Cash Flow (DCF) Method, etc is to be mentioned.

12. Is it mandatory to mention UDIN on Financial Statements in addition to Audit Reports?

No, UDIN has to be mentioned on Audit Reports.

13. Whether UDIN is required for Management Services?

From 1st July, 2019 onwards, since UDIN is mandatory on all sorts of Audit, Assurance, Attest and Review services as mentioned at Question no. 2, UDIN is required for all Management Services.

14. Whether single UDIN is required for one assignment which is to be conducted over a period?

One UDIN per assignment signature affixed at a time is required. In other words, in case where reports / certificates/ documents of an assignment are signed and submitted periodically or at different point of time such as Concurrent Audits/ Limited Review / Quarterly Review Reports etc. separate UDINs are to be generated.

In case of NBFC Audit also separate UDIN is required for Audit Report and Certificates issued from time to time during the year even if accepted as one assignment.

15. Whether separate UDIN would be required by Joint Auditor in case of Joint Audits?

In case of joints audits, all the signing Auditors have to obtain UDIN separately and mention their UDINs individually on the reports signed by them. Auditors may use the same or different keywords/figures while generating such UDINs.

16. In case I am a partner in multiple firms, which FRN I should mention while generating UDIN?

The FRN of the Firm on behalf of which the member is signing the Report has to be mentioned. In case there is no FRN as Member is signing in his / her individual capacity, "Not Applicable/NA" to be mentioned against FRN.

17. Whether UDIN is also mandatory for Corporate/ Non- Corporate Audit, Attest and Assurance Functions that are filed online using Digital Signature?

UDIN is applicable both for manually as well as digitally signed Reports/ Certificates/ Documents which are uploaded online like MCA Forms, Form 15 CB etc. In case of no field for mentioning UDIN on digitally signed online reports, UDIN has to be generated and retained for providing the same on being asked by the stakeholders.

18. What will happen if I forgot to generate UDIN which are made mandatory by ICAI?

UDIN can be generated till 15 days of signing the document (Provided the Stakeholders accepts the same) except in cases where UDIN has to be mentioned while signing Audit Reports. Further, it may be noted that UDIN generation is being made mandatory as per the Council Decision hence not generating UDIN will amount to non-adherence of the Council Decision and may attract disciplinary proceedings as per clause (1) of Part II of Second Schedule of The Chartered Accountants Act, 1949.

19. Do I need to take separate UDIN for Statutory Audit of Financial Statements and Tax Audit?

Yes, separate UDINs are required for audit of Financial Statements and Tax Audit because both are separate assignments and True and Fair view is given for Financial Statements and **true and Correct** view is given for Tax Audit assignment.

20. Whether UDIN is required on Reports given by Registered Valuer /Insolvency Professional?

Yes, UDIN is required for practising CAs registered as Valuer / Insolvency Professional on their Reports.

21. Is UDIN required for Non Objection Certificate (NOC) given by previous Auditor?

UDIN is not required on NOC from previous Auditor.

22. Is UDIN required on Peer Review Report?

UDIN is not required on Peer Review Report.

23. Is UDIN required by in case of Audit/Limited Review Reports from a Component Auditor to Principal Auditor?

Yes, UDIN is required to be generated by Component Auditor also.

24. Is UDIN required in case of Consolidation of Financial Statements?

Yes, UDIN is required for consolidation of Financial Statements. However separate UDINs are required for standalone and Consolidated Financial Statements.

25. Whether UDIN is required on Prospective Financial Statements / Information?

As per clause (3) of part-I of Second Schedule to the Chartered Accountants Act, 1949, a member in practice will be deemed to be guilty of professional misconduct if he engages in estimation of earnings contingent upon future transaction in a manner which may lead to the belief that he vouches for the accuracy of the forecast.

As per opinion of the Council, a Chartered Accountant can participate in the preparation of profit or financial forecasts and can review them, provided he indicates clearly in his report the sources of information, the basis of forecasts and also the major assumptions made in arriving at the forecasts and so long as he does not vouch for the accuracy of the forecasts. **The member has to comply with SAE 3400 while drafting the report for such engagements and has to obtain UDIN for the same.**

26. Whether UDIN is required on Provisional Financial Statements / Compilation of Information?

Standard on Related Services (SRS) 4410 "Compilation Engagements" deals with the concept. Provisional Financial Statements / Compilation of Information may be prepared as per this standard. The purpose of this Standard is to establish standards on professional responsibilities of an accountant when an engagement to compile financial statements or other financial information is undertaken and the form and content of the report to be issued in connection with such a compilation so that the association of the name of the accountant with such financial statements or financial information is not misconstrued by a user of those statements or information as having been audited by him.

The member has to comply with SRS 4410 while preparing Provisional Financial Statements / Compilation of Information and has to obtain UDIN for the same.

I. Additional FAQs on UDIN for Other Audit & Assurance Functions

⊗ 1. If UDIN could not be generated at the time of signing the Audit Reports/Certificates, what steps should I follow?

It is mandatory to generate UDIN while signing the Audit Reports / Certificates / Document. However, if any member is unable to generate UDIN as desired above, it has to generated within 15 days of signing the same. The UDIN so generated has be communicated to "Management" or "Those Charged with Governance" for disseminating it to the stakeholders from their end.

⊗ 2. Whether UDIN is required for Non-Corporate entities which are not subject to Audit?

UDIN is required to be generated for the Audit Report of the Financial Statements of Non-Corporate entities which are not subject to Audit, prepared in accordance with General Purpose Compliance Framework.

Members are also advised to refer Illustration 5 given in SA 700 in this regard.

⊗ 3. Firm Registration Number (FRN) is a compulsory field? What should I write in case there is no FRN?

If Member is practising in his/her Individual name and there is no FRN, Member can mention NA/Not Applicable at the place of FRN.

⊗ 4. Whether UDIN is required on the attestation of the Examination Form/Mark Sheet/Documents of CA Students?

No. UDIN is not required for such attestation.

⊗ 5. Under various Key Fields, the figures pertaining to which date are to be entered for generating UDIN?

The figures of the closing date of the Financial Year (Audit / Engagement Period) or the reporting date (as on date) as the case may be, should be filled in the key fields while generating UDIN.

⊗ 6. When I would be able to generate UDIN in case of change of mobile number and email ID at SSP Portal.

Those Members whose Mobile no and Email Ids are not updated at SSP Portal (Self Service Portal newly launched by ICAI) will not be able to generate UDIN.

It generally takes 3 working days for updation of Mobile and Email at UDIN portal from the date of updation of Members data at SSP Portal as UDIN portal is taking updated data of Member from SSP Portal at periodical intervals. Therefore, Members are advised to do update their data at SSP Portal if not updated till date and register at UDIN Portal as soon as possible to avoid last minute inconvenience.

⊗ 7. Whether UDIN is required while giving consent letter & Certificate pursuant to Section 139 read with relevant rules for appointment as Auditor under the Companies Act,2013

UDIN is not required for such certification.

⊗ J. Help desk of UDIN

⊗ 1. Where do we contact in case of any query related to UDIN?

Members can submit their query online on the help desk tab on Menu bar available at https://udin.icai.org or can email at udin@icai.in.

Members can alternatively call at 011-30110480. In case of emergency, please speak with Mr. Vishal Agarwal at 9911539260

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.
However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.