



Frequently Asked Questions (FAQs) related to UDIN

The Institute of Chartered Accountants of Nepal (ICAN) has issued the **Unique Document Identification Number (UDIN) Related Bye-Law, 2082** to ensure systematic documentation of reports issued by practicing members. **This document aims to address the major Frequently Asked Questions (FAQs) pertaining to UDIN.**

About UDIN
What is Unique Document Identification Number (UDIN)?
Unique Document Identification Number (UDIN) is an 18 digits unique number generated by a Practicing Chartered Accountant/Registered Auditor Member of ICAN for every Audit, Certification or other specified assignments from the UDIN Application in ICAN's website. UDIN reflected in the report of such professional assignments, provides identity to the document as being issued by the Members of ICAN. It is such a symbol that provides legitimacy to the signature affixed in the report.
How is UDIN generated?
UDIN number can be generated for specified professional assignments by the Practicing Chartered Accountant/Registered Auditor Members of ICAN after providing the required information of such assignment in the UDIN Application.
What is the objective of UDIN?
<p>The objective of UDIN is to ensure the authenticity, reliability, and traceability of documents certified or audited by practicing ICAN members and to prevent the potential use of Members Name in any unauthorized manner.</p> <p>The overall objective is to enhance transparency, strengthen public trust, and uphold the integrity of services provided by ICAN members.</p>
How does UDIN achieve its objective?
The UDIN affixed in the reports identifies themselves as those being issued by the Members of ICAN differentiating from all other unauthorized reports and the UDIN Application further allows users of the report to check its authenticity.



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)

This protects the users of the reports from unauthorized reports and increases their confidence in the authenticity of the reports. This also protects Members from being subjected to unwarranted use of the Members Name and Signature.

Is there any charge for generation of UDIN?

The Institute does not levy any charge for the generation of UDIN.

Is there any charge at all in the whole UDIN system?

Yes. Any request to edit a UDIN, or to generate or revoke a UDIN after the 30-day period from the date of signing, for which approval of ICAN is required, will only be processed upon payment of a fee of NRs. 1,000 as decided by Council.

Is the UDIN system secure?

UDIN is highly secure as it requires a one-time password (OTP) for generating every UDIN which is sent only to the registered mobile number and email address of the Member requesting UDIN.

When to generate UDIN?

Generally, UDIN should be generated at the time of issuing the Audit Report, Certification, or other prescribed assignments. However, members are allowed to generate UDIN within 30 days from the date of signing the document. But members are not allowed to issue the reports without affixing UDIN in the report.

I forgot to generate the UDIN for a document, and the 30-day period from the date of signing has already expired. In this case, is there any way to generate a UDIN for the document?

If the UDIN was not generated within 30 days from the date of signing the document, you can still apply for Late UDIN, through the UDIN portal from the tab Generate UDIN(After 30 days from the Date of signing) but it is subject to ICAN's approval. The following documents are required to apply for the approval of late UDIN Generation.

1. Application in the format provided in UDIN Related Bylaw, 2082

https://en.ican.org.np/_browsable/file/policies/UDIN_Related_Bylaw_Signed_Copy.pdf,



2. Copy of payment voucher of application fee,
3. Copy of the Late UDIN initiation document generated from the system by using the tab *Generate UDIN (After 30 days from the Date of Signing)*,
4. Self declaration regarding submission or non-submission of the report by auditor to appointing authority or any third party before generating UDIN.
5. Copy of audited/certified Financial Statement/Other Report

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.

Is there any document required to be uploaded in UDIN Application for generating UDIN?

No document is required to be uploaded while generating UDIN.

Applicability of UDIN

Who can register on UDIN portal?

All members of ICAN having a duly renewed and valid Certificate of Practice (CoP) and Accounting Technicians who hold Practicing License can only register on the UDIN portal.

Who can generate UDIN?

Signing partner of an Auditor's Firm who is registered in the UDIN portal can only generate UDIN.

Is UDIN required for original documents (e.g., Audit reports, certification, Review etc.), or for duplicates also?

UDIN is to be generated only once for one assignment. If a copy of the original (duplicate) document is to be issued at the request of the client/other stakeholders, same UDIN is to be imprinted on such copy.



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

For generating UDIN, a member must register on UDIN portal. After that, he/she can just login and generate UDIN.

Process of Generating UDIN

How to Register on UDIN Portal?

Step1: Go to www.udin.ican.org.np directly or through ICAN website.

Step2: Click on “Register Here” .

Step 3: Enter details such as membership registration number, name, email address, date of birth, enrollment year, and mobile number, create a password and submit. Such details must match with the record of Institute submitted by member on application for membership.

Step 4: You will receive OTP in your mobile number/ email address.

Step 6: After confirmation of OTP by inputting in the portal, registration is successful.

How to change the password?

1. Login
2. Click “change password”
3. Enter the current password.
4. Enter new password .
5. Click send OTP .
6. OTP will be sent on registered mobile and email.

What to do in case I forget the password?

Step 1: Go to www.udin.ican.org.np

Step 2: Click “Forget Password”.

Step 3: “Forget Password” form will be open, enter 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 registered email and mobile number.

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

Step 1: Login to UDIN portal.

Step 2: Click “Generate UDIN(Within 30 days from date of signing)” from the menu bar.

Step 3: Select document type, document sub-type, client type and client sub type from the drop-down menu. Mention PAN and the name automatically displays unless “Pan not required” option is enabled. Enter/Select date of signing document. Enter description of certification / audit. Enter specific details such as: Financial figure/non-financial figures related document type.

Step 4: Click “Submit”. A summary of your information will be displayed. Select “Confirm” tab to generate one-time password (OTP), which will be sent to your registered mobile number/ email address.

Step 6: Upon verification of OTP, UDIN is generated.

After issuing a report with a UDIN, I found that the information entered in the UDIN system does not match the details in the audited financial statements or other certified documents. Can I edit the UDIN information?

Are there any situations where a UDIN edit may not be approved?

Yes, there are certain cases where an edit request will not be approved. For example:

- **Changes in the financial statements:** Edit in UDIN due to changes in financial statement, after issuance of audit report are not allowed. In such cases, the financial statements cannot be edited through a UDIN edit request; If you are issuing new report for the amended financial statements under NSA 560, you have to generate a new UDIN for the revised report by selecting the document type “Report Under NSA 560”.
- **Change in the client’s name** will not be approved because the client name is directly linked from the IRD Portal through the PAN, and therefore cannot be altered.

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 cases, UDIN can be revoked, by mentioning the reason, within 30 days from the date of signing of the document. Further, after the expiry of 30 days from the date of signing of document if an application is filled to ICAN to revoke the generated UDIN, UDIN revocation is allowed if there exists reasonable grounds for revocation with the approval of Executive Director of ICAN.

What are the documents Required to make application to revoke UDIN after 30 days from Date of Signing?

Required Documents:

1. Application in the format provided in UDIN user guideline
<https://udin.ican.org.np/samples/UDIN%20User%20Guidelines%202082.pdf>.
2. Copy of payment voucher of application fee.
3. Copy of UDIN to be revoked
4. Documents clarifying the reason for revocation

Note:

The revocation request is subject to ICAN's approval. The application will be reviewed, and ICAN may accept or reject the request based on the analysis of the case.

What is meant by “Description”?

“Description” is the details of the document, if you want to add any, for which the UDIN is being generated.

Can anyone check the validity of the UDIN affixed in the reports?

Yes, anyone can check the validity of UDIN affixed in the reports by just entering the UDIN number and the required information in the “Check UDIN” portal. This portal can be accessed in the ICAN's website or can be accessed by entering the link <https://udin.ican.org.np/verifydocument>.