UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN)

User Guidelines, 2080

The Institute of Chartered Accountants of Nepal (ICAN)

Established under the Nepal Chartered Accountants Act, 1997

Contents

1. Background

The Institute with the objective to provide assurance towards authenticity of documents certified by its practicing members and to systematize and regulate the accounting profession within the country had launched Unique Document Identification Number (UDIN) application that allows generation of 18 digits unique alphanumeric number for every certification / audit service provided by the practicing members having Certificate of Practice (CoP) of the Institute. The UDIN system was launched with voluntary compliance from 01st Shrawan, 2076 and mandatory compliance from 01st Kartik, 2076.

2. Registration for UDIN Operation

Practicing members of ICAN should register their details to operate UDIN portal available on the website of the Institute. Steps to get registered for UDIN operation has been outlined here under:

1. Go https://udin.ican.org.np/ directly or through ICAN website.
2. Click on **Register** button.
3. Enter Membership Number and Date of Birth.
4. Enter year of enrollment (Membership taken year) and Password for further processing.
5. You will receive **OTP** in your mobile number.
6. After confirmation of **OTP**, registration is successful.
   Refer screenshot below:

|		
COP status of the member should be active to complete registration process.		
Membership Registration Number	RA- ⌄	123867
Date of Birth(B.S)	2014-4-14	
Member Name	Adrin Pradhan	
Email ID	somone@gmail.com	
Mobile No	98463***13	
Enrollment Year(B.S)	2047	
Password	*******	
Confirm Password	*******	
	SUBMIT	

Note: The existing user of UDIN need not require registering in the UDIN portal again.

3. Login System

After the user have registered themselves, they can login to the portal from below link in ICAN website.
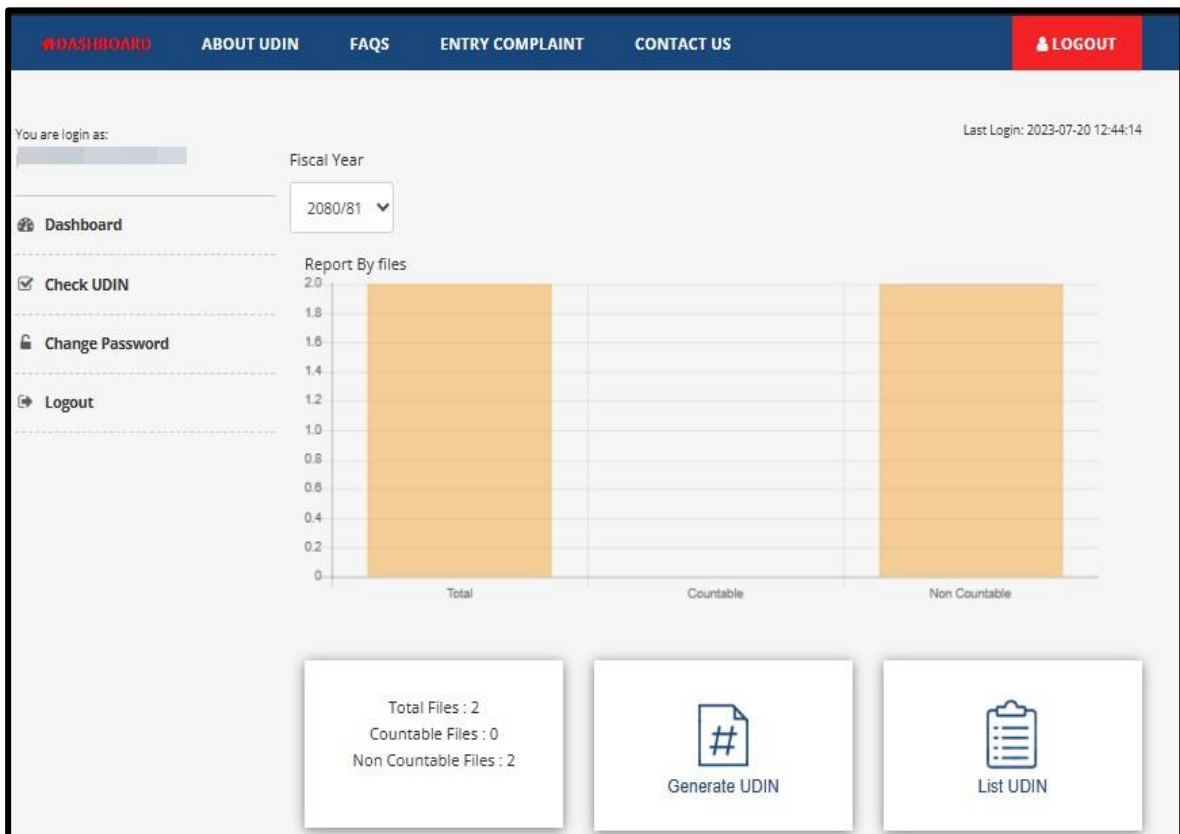
1. Go https://udin.ican.org.np/

The following dashboard page opens as shown below.
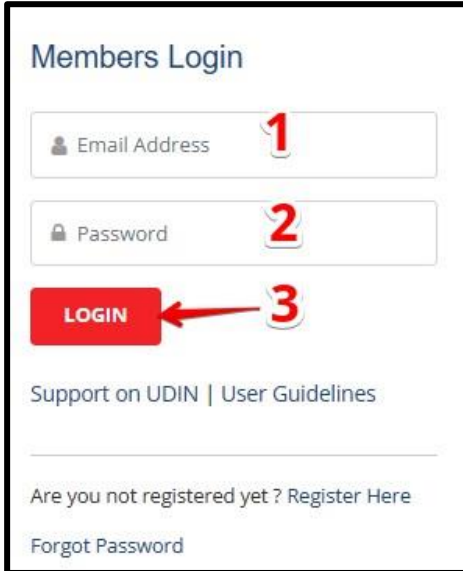
2. Enter your Email.
3. Enter Password.
4. Click Login button.

The dashboard page opens as shown below.

4. Generate UDIN

To generate UDIN, go to dashboard after logging in UDIN Portal and then below mentioned options need to be filled up and submit options should be chosen.

The dashboard page opens as shown below.

4.1. Document Type

Any one of the below options shall be selected in this field:

4.1.1. Audit

Any one of the below options shall be selected in this field:

➢ **Statutory Audit**

This option should be chosen while providing an audit report after the statutory audit of financial statements.

➢ **Internal Audit**

➢ **Tax Audit**

This option should be chosen to provide a tax report and file income tax return as per Income Tax Act, 2058 and Income Tax Rules, 2059 in taxpayer portal.

Note: Need to generate two separate UDIN for Statutory Audit and Tax Audit.

➢ **Donor / Project Audit**

➢ **Special Purpose Audit**

➢ **Due diligence Audit**
➢ **Operational/ Performance Audit**
➢ **Branch Audit**
➢ **Group Audit**
➢ **Long Form Audit Report**
➢ **Other**
This option should be chosen while conducting other than above mentioned audits.

4.1.2. Certification

Any one of the below options shall be selected in this field:
➢ **Net Worth Certification**
➢ **Stock Certification**
➢ **Capital Contribution Certification**
➢ **Turnover Certification**
➢ **Share Certification**
➢ **Other Certification**
➢ **Investment Certificate**
➢ **Expenses Certification**
➢ **Working Capital Certification**
➢ **Sec 78 Certification**

4.1.3. Review

Any one of the below options shall be selected in this field:
➢ **Internal Control Review**
➢ **Under NSRE 2400**
➢ **Under NSRE 2410**

4.1.4. Assurance

In this field following options are available:
➢ **Under NSAE 3000**
➢ **Under NSAE 3402**
➢ **Under NSAE 3410**
➢ **Under NSAE 3420**

4.1.5. Related Service

In this field following options are available:
➢ **Under NSRS 4400**
➢ **Under NSRS** 4410

4.1.6. Other

In this field following options are available:
➢ **Valuation Report**
➢ **Other**

4.2. Client Type:

Any one of the below options shall be selected in this field:
➢ **Listed Public Company**
This option should be chosen for the public limited companies which are listed in NEPSE.
➢ **Unlisted Public Company**
This option should be chosen for the companies registered as per Companies Act,2063.
➢ **Government Company**

This option should be chosen for the companies registered as per Companies Act,2063 in which Nepal Government has directly or indirectly shareholding of more than fifty percent.

- ➢ **Private Limited Company**
  This option should be chosen for the private limited companies registered under the Company Act, 2063

- ➢ **Cooperatives**
  This option should be chosen for the cooperatives registered under the Cooperative Act, 2074.

- ➢ **NGO/ INGO**
  This option should be chosen for NGO and INGOs registered under Associations Registration Act 2034 and regulated by Social Welfare Council.

- ➢ **Partnership Firm**
  This option should be chosen for the partnership firms registered under the Partnerships Act 2020.

- ➢ **Proprietorship Firm**
  This option should be chosen for the proprietorship firms registered under Private Firm Registration Act 2014.

- ➢ **Corporation / Authority**
  This option should be chosen by the government corporation and other authorities established under the Special Act.

- ➢ **Individual Person**
- ➢ **Joint Venture**
  These options should be chosen for joint venture entities.

- ➢ **Others**
  This option should be chosen for the entities other than mentioned above.

Note: After selecting Client Type sub-type of respective client type shall be selected.

4.3. Client PAN Number and Client Name

The PAN of a person or entity is a mandatory field, there is a 9-digit validation in the PAN field once the user enters a valid PAN the client's name appears automatically.
In some exceptional cases where PAN is not required, the user can click in the checkbox of PAN not required.

4.4. Client Registered Address

This is also a mandatory field with a drop-down option for selecting the province, District, Metro/Sub Metro/ Municipality/Rural

4.5. Fiscal Year

Choose the fiscal year for which such assignment is related with.

4.6. Period Calendar (From and To)

The period for which the assignment is related shall be selected from the calendar option.

4.7. Date of Signing Document (BS) and (AD)

Date of Signing should be mentioned in B.S. After the date has been mentioned in B.S it will automatically be converted in A.D.
UDIN shall be generated within 30 days of signing the audit report or date of certification.

4.8. Type of Opinion (Only for Statutory Audit):
This field is required to be selected only in case of statutory audit and any one of the below options shall be selected in this field:
- Unqualified Opinion
- Unqualified Audit Opinion with EoM Paragraph
- Qualified Opinion
- Adverse Opinion
- Disclaimer of Opinion

4.9. Financial Reporting Framework (Only for Statutory Audit)
In this field following options are available:
- NFRS
- NFRS for SMEs
- NAS for MEs
- NAS for NPOs
- GAAP
- NPSAS

4.10. Description
This is a non-mandatory field where any description, if deemed necessary can be mentioned. For instance, if the client does not have PAN, then explain the reason here.

4.11. Financial Figures
The Financial figure is a customized field based on the type of documents. For Instance, in case of Statutory Audit following field are to be filled up by user mandatorily:

- **Financial Figure 1 (Total Assets/Liabilities)**
  Total Assets or Total Liability of Statement of Financial Position should be written here. Current Liability cannot be deducted with Current Asset while deriving total assets or total liability figure. Current assets should be added to the asset side and current liability should be added to liability side.

- **Financial Figure 2 (Gross Revenue /Turnover)**
  Total Turnover or Revenue mentioned in the Income Statement should be written here.

- **Financial Figure 3 (Gross Expenses)**
  Total Expenses mentioned in the Income Statement should be written here.

- **Financial Figure 4 (Net Profit/ Loss)**
  Net Profit after tax mentioned in the Income Statement should be written here.

- **Financial Figure 5**
  This is optional field whereby; the user can fill up the Heading and corresponding amount at user's own discretion.

4.12. Submit
After filling up all the above field the user shall submit the same and check

One Time Password (OTP) will be received in registered mobile number after submit option has been clicked. Such OTP needs to be confirmed to generate UDIN.

5. List UDIN

Generated UDIN can be listed in a single list with following steps:

1. Go to dashboard after logging on UDIN portal and Click "**List UDIN**".
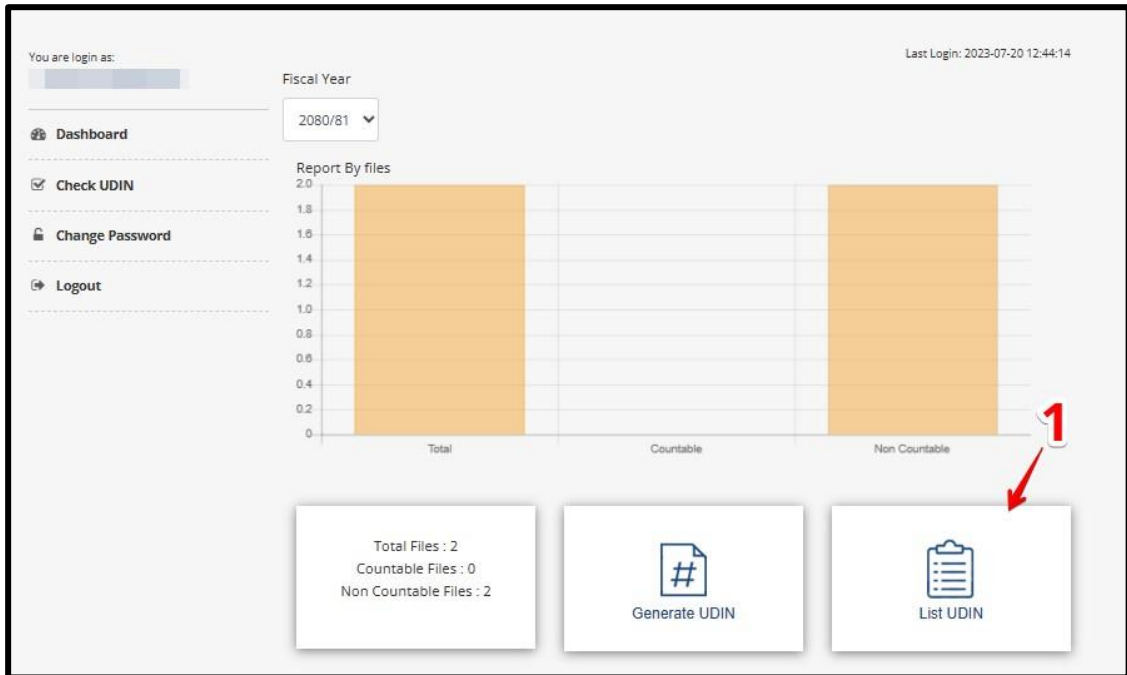
2. After the page is opened, choose the fiscal year in which UDIN was generated. One can also choose to list UDIN amount above or equal to certain amount of total asset/liability.

3. Click **SUBMIT** after which list of UDIN generated in the chosen fiscal year will appear.
4. Click **'EXPORT TO PDF'** to export the list of UDIN in PDF format.
5. Click **'EXPORT TO EXCEL'** to export the list of UDIN in Excel format.
6. Click **'EXPORT TO CSV'** to export the list of UDIN in CSV format.

7. **Print UDIN Document**: By clicking [icon] icon to print UDIN document, detailed information about individual UDIN will appear in PDF format.

8. **Print UDIN Number**: By clicking icon to print UDIN number, UDIN number will appear at the bottom of PDF page to print it in the letter head of concerned member.

6. Revoke UDIN

For each UDIN there is "Revoke Document" option. The UDIN generated can be revoked from the below steps:

1. In the eighth column of the generated list of UDIN there is **"Options"** column.

2. Generated UDIN can be revoked by clicking icon.

3. After clicking in the above icon following page appears and user can mention the reason and then click **Submit** button.

4. Also, to generate list of revoked UDIN **"Revoked List"** button can be chosen as shown in below image.
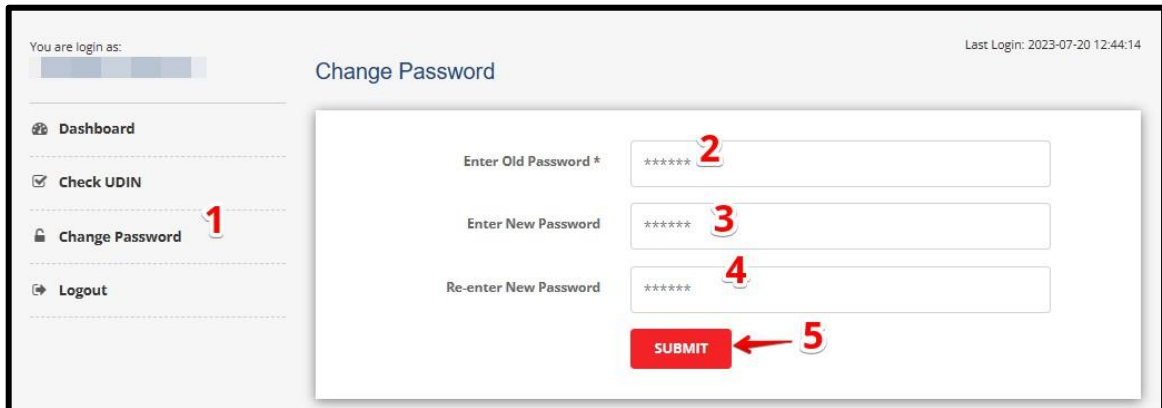
7. Change Password

After the login there is option for "**Change Password**" as shown below:

User can change password by following step:

1. Click **Change Password**.
2. Enter **Old Password**.
3. Enter **New Password**.
4. Re-enter **New Password**.
5. Click **Submit** button to change the password.

8. Check UDIN

Any Authorities, Institutions or Organizations or other persons in use of the documents/reports, authenticated or certified by the member of the Institute can verify the authenticity of document by entering UDIN in "**Check UDIN**" section.

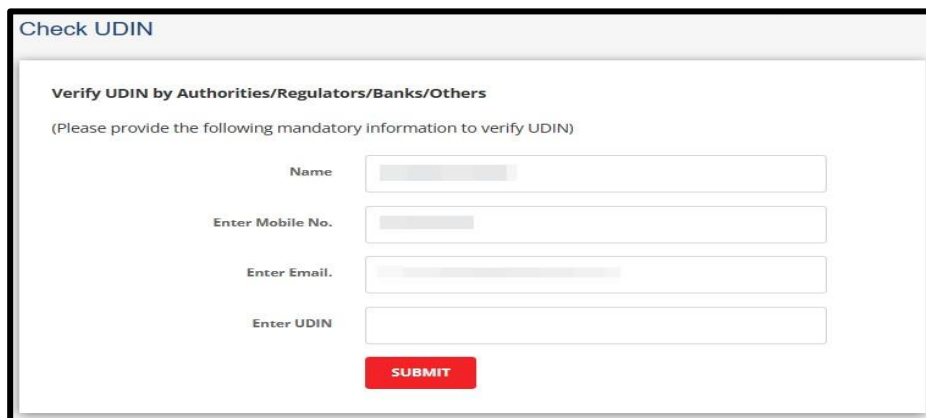### 8.1. For the User who are already Logged In

In case of user who are already logged in, they can check UDIN by following steps:

1. After login in the UDIN portal, Go to **Check UDIN.**
2. Enter mandatory information - full name, mobile number, email ID.
3. Enter **UDIN** number that you are searching for.
4. Click **Submit** button

8.2. For the General Stakeholders who are not Logged In

In case of user who cannot logged in, they can check UDIN by by following steps:

1. Open the UDIN portal, on the top right corner there is an option for **Check UDIN.**
2. Enter the information as shown in the below page to check the UDIN: