

UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN)

User Guidelines, 2078



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Nepal Chartered Accountants Act, 1997)

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A. 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. UDIN system was launched with voluntary compliance from 01st Shrawan, 2076 and mandatory compliance from 01st Kartik, 2076.

B. Register UDIN

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

- Step 1: Go to <https://udin.ican.org.np/> directly or through ICAN website.
- Step 2: Click on “Register Here” or “Register”.
- 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 the Institute submitted by member on application for membership and/or renewal.
- Step 4: You will receive OTP in your mobile number.
- Step 5: After confirmation of OTP, registration is successful.

Refer screenshot below:

Register User for UDIN

COP status of the member should be active to complete registration process:

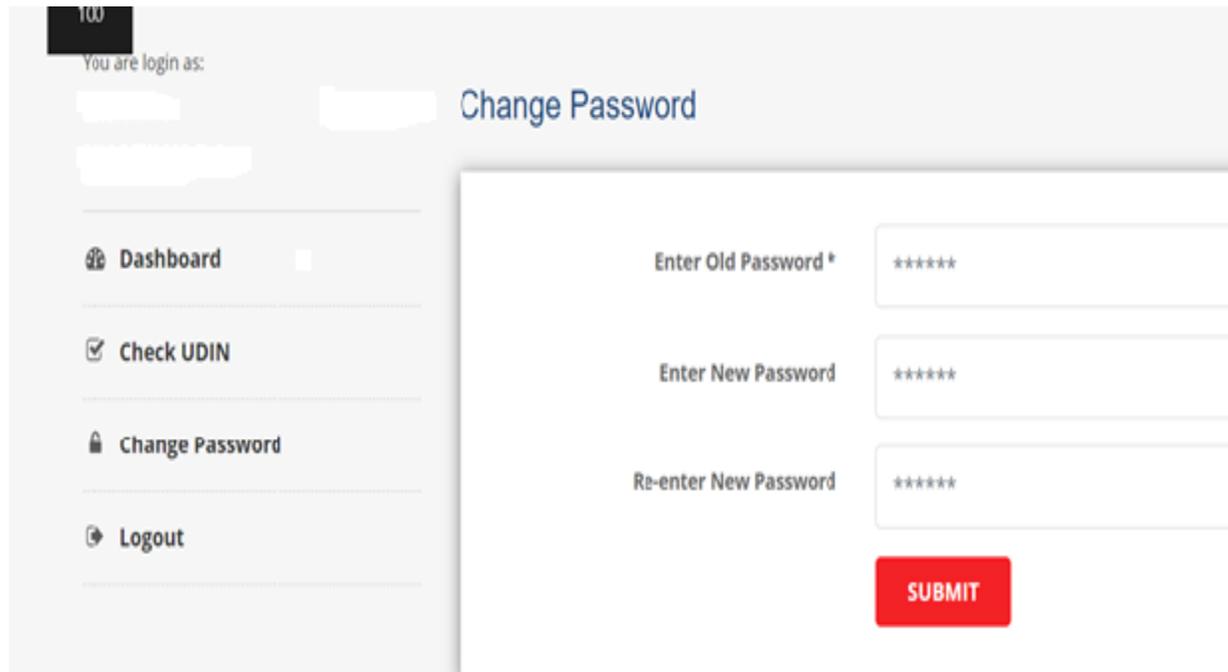
Membership Registration Number	RA-	
Member Name	~	
Email ID	someone@gmail.com	
Date of Birth(B.S)	2014.4.1	
Enrolment Year(B.S)	2047	
Mobile No	984(***13	
Password	*****	
Confirm Password	*****	

SUBMIT

C. Change Password

1. Go to <https://udin.ican.org.np/user/user-dashboard>
2. Click change password
3. Enter old password
4. Enter new password
5. Re-enter new password
6. Click send OTP
7. OTP will be sent on registered mobile and email.

Refer screenshot below:



The screenshot shows a user dashboard with a sidebar on the left and a main content area. The sidebar contains links for 'Dashboard', 'Check UDIN', 'Change Password', and 'Logout'. The main content area is titled 'Change Password' and contains three input fields: 'Enter Old Password *', 'Enter New Password', and 'Re-enter New Password'. Each field contains six asterisks. A red 'SUBMIT' button is located at the bottom right of the form.

D. 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. Steps for this process has been outlined hereunder:

Steps to Check UDIN

1. Go to <https://udin.ican.org.np/verifydocument>
2. Click CHECK UDIN
3. Enter mandatory information - full name, mobile number, email ID
4. Enter UDIN number that you are searching for
5. And, click submit

Refer screenshot below:

Check UDIN

Verify UDIN by Authorities/Regulators/Banks/Others

(Please provide the following mandatory information to verify UDIN)

Name

Enter Mobile No.

Enter Email

Enter UDIN

SUBMIT

E. Generate UDIN

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

1. **Document Type:**

In this field following options are available:

- Certification: This option should be chosen while issuing certificates.
- Audit: This option should be chosen while issuing any type of audit reports.
- Other: For the assignments other than certification or audit, this option should be chosen.

2. **Type of Certification:**

In this field following options are available:

- Net Worth Certificate
- Stock Certificate
- Capital Contribution Certificate
- Turnover Certificate
- Share Certificate
- Other

3. **Type of Audit:**

In this field following options are available:

- **Statutory Audit:**

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

- **Internal Audit:**

This option should be chosen after conducting internal audit.

- **Tax Audit:**

This option should be chosen to provide tax report and filing 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.

- **Operational Audit:**

This option should be chosen after conducting audit of process, procedure and internal control system.

- **Branch Audit:**

This option should be chosen while conducting audit of branches of any entity.

- **Other:**

This option should be chosen while conducting other than above mentioned audits.

4. Client Type:

Following are the options available for client type:

- **Private Limited:**

This option should be chosen for the private limited companies registered under Company Act.

- **Partnership Firm:**

This option should be chosen for the partnership firms registered under Partnership Act 2020.

- **Proprietorship Firm:**

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

- **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 public limited companies registered under Companies Act which are not listed in NEPSE.

- **Government Company:**

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

- **NGO/INGO:**
This option should be chosen for NGO and INGOs registered under Associations Registration Act and regulated by Social Welfare Council.
- **Corporation/Authority:**
This option should be chosen for the organization established under special Act.
- **Cooperative:**
This option should be chosen for the cooperatives registered under Cooperative Act.
- **Other:**
This option should be chosen for the entities other than mentioned above.

5. Client PAN Number:

PAN of person or entity needs to be mandatorily mentioned herein. If any of the person or entity do not have PAN, this option needs to be left blank.

6. Client Name:

After mentioning PAN of person or entity, name of client will automatically appear. In case person or entity does not have PAN, name of client should be mentioned in this option.

7. Fiscal Year:

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

8. Quarter:

This field is mandatory only in case of internal audit. While issuing internal audit report, after choosing fiscal year, quarter for which internal audit is related should be chosen.

9. Date of Signing Document (BS):

Date of Signing should be mentioned in B.S. After the date has been mentioned in B.S it will be automatically be converted in A.D. The date of signing should not be earlier than 15 days of date of generation of UDIN.

10. Date of Signing Document (AD):

Date of Signing should be mentioned in A.D. After the date has been mentioned in A.D. it will be automatically be converted in B.S. The date of signing should not be earlier than 15 days of date of generation of UDIN.

11. Type of Audit Opinion:

Choose option according to the type of statutory audit report.

- Unqualified Audit Opinion
- Unqualified Audit Opinion with EoM Paragraph
- Qualified Audit Opinion
- Adverse Opinion
- Disclaimer of Opinion

(Note: To know more about audit opinion refer below mentioned Nepal Standards on Auditing)

NSA 700 Forming an Opinion and Reporting on financial Statements

NSA705 Modifications to the Opinion in the Independent Auditors Report

NSA706 Emphasis of Matter (EoM) Paragraphs and other Matter Paragraphs in the Independent Auditors Report

12. Description:

Any description if deemed necessary can be mentioned here. For example; if the client does not have PAN Number then explain the reason here.

13. Financial Figure 1 (Total Assets/Liabilities):

Total Assets or Total Liability of Statement of Financial Position or Balance Sheet should be mentioned here. Current Liability cannot be deducted with Current Asset while deriving total assets or total liability figure. Current asset should be added to asset side and current liability should be added to liability side.

14. Financial Figure 2 (Turnover):

Total Turnover or Revenue mentioned in Income Statement or Profit and Loss Account should be mentioned here.

15. Financial Figure 3, Financial Figure 4, and Financial Figure 5:

Any other financial figures that one deems important can be mentioned in these options.

F. List UDIN

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

Steps to List UDIN

1. Go to dashboard after logging on UDIN portal.
2. Click “List UDIN”

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3. After page is opened, choose 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.
4. If submit is clicked, list of UDIN generated in the chosen fiscal year will appear. If print list is chosen, list of UDIN will appear in Pdf format and if download list is chosen then list of UDIN will appear in excel format.
5. In the seventh column of generated list of UDIN there is “Options” column.
 - Revoke Document: For each UDIN there is “Revoke Document” option in red colour. Generated UDIN can be revoked by choosing this option. To revoke document genuine reasons for revocation should be mentioned. To generate list of revoked UDIN “Revoked List” option can be chosen.
 - Print UDIN document: There is Print document option in green colour. By clicking it detail information about individual UDIN will appear in pdf format. There is Print UDIN option in blue colour. By clicking it UDIN will appear at the bottom of pdf page to print it in the letter head of concerned member.

G. Summary

Affixing UDIN is mandatory for all reports, certificates and other documents certified / issued by Practicing Members of the Institute. Members are advised to plan the audits, assurance, certification and other assignments accordingly as UDIN has to be generated on the date of signing of Certificates/ Report/ Audit Reports/ Other Documents, although 15 days window has been provided for exceptional circumstances.

For any information/ clarification/ suggestion and feedback on UDIN, members and stakeholders may visit https://udin.ican.org.np/about_us or email at supportonudin@ican.org.np or ican@ntc.net.np. Likewise, members and stakeholder can lodge their complaint regarding UDIN at <https://udin.ican.org.np/complaint>