

UNIQUE DOCUMENT IDENTIFICATION NUMBER

It has been noticed to the Institute that financial documents/certificates attested by third person misrepresenting themselves as CA members are misleading the authorities and stakeholders. To curb the malpractices, the Professional Development Committee of ICAI has implemented an innovative concept of UDIN i.e. Unique Document Identification Number to secure the certificates/documents attested/certified by practicing CAs. This will enable the Regulators/Banks/third parties to check the authenticity of the documents.

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

ALGORITHM OF UDIN

The UDIN format will be 18 digits

(YY MMMMMM AANNNAANNN) 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)

FEATURES OF UDIN PORTAL

- Only CAs having full time Certificate of Practice (CoP) can register on the UDIN portal and can generate UDIN.
- No document is required to be uploaded for generating UDIN.
- There is no fee for registration and generation of UDIN.
- There is no limit on generation of UDIN and there is no restriction on the number of UDIN to be generated.

ICAI has decided to make UDIN mandatory w.e.f. 1st Feb., 2019 in phased manner by making all Certifications done by Practising Chartered Accountants while all Reports like GST Audit, Tax Audit and all other attest functions will be made mandatory on later stage.

Hence, 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 / Correct.

For certificates, detailed Guidance note have been issued by AASB of ICAI as Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) with illustrative formats, to be followed by the Practising Chartered Accountants.

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

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

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)

UDIN generation is being 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.

Process of Member Registration at UDIN Portal

- ▶ Step 1: Click "Member Registration" Tab or click at "For first time sign up, click here" under Member's Login
- ▶ 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 Mobile and Email of the Member as registered with ICAI.

On confirmation of OTP as received, a Username and Password will be sent to the registered Email and Mobile No. It is only one-time exercise.

Process of Generation of UDIN

Login by entering the Username as 6 digits Membership Number and password under Member's Login. After login, window for "Generate UDIN" will open.

- Membership Registration Number, Member Name and Email id are pre-filled fields.
- Please select Document type (presently Certificates is selected by default).
- Select the "Type of Certificate" from the dropdown list. The list is illustrative and in case the type of the certificate being certified is not appearing in the said list, please select others and mention the nomenclature of the certificate in Document Description- a field appearing later on this window.
- Enter the date of signing/certifying the document in "Date of Signing Document".
- Enter Financial Figures i.e. any Financial Figures from the document being certified such as Turnover/Net worth etc.
- Enter Particulars 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".
- Under "Document Description" enter the description / details about the Certificate in 15 to 50 characters. If others has been selected for Type of Certificate, then specify the type of the certificate for which UDIN is being generated.
- Then Click the button "Send OTP".
- After this an OTP will be sent on registered Mobile and Email of the Member.
- Then enter OTP as received and click "Preview".

In Preview, details so entered for generating the UDIN will be displayed. If there is any change/error in the content, click "Edit" button or else click "Submit".

On confirmation of OTP as received, 18 Digit UDIN will be generated and displayed.

A notification – SMS and Email would be sent to Members after generation of UDIN.

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

Verify Certificate by Authorities/Regulators /Banks/Others

The Authorities/Regulators /Banks/others can Go to the link <https://udin.icaai.org>.

Click on Verify UDIN

At Verify UDIN option, mention the UDIN number & some details like authorities' name, mobile, email, details of the document will appear.

In case document is revoked, System generated email/SMS will be sent to the Regulators and third parties who have already viewed the documents so that they can be aware about the revocation of documents.