

FREQUENTLY ASKED QUESTIONS REGARDING FILING OF ONLINE APPLICATION:

1 Question: Why am I not able to create new user id although I have a valid ICAI registration number?

Answer: Registration number (FRN) of the firm may not be there in the data provided by the Institute of Chartered Accountants of India (ICAI) to this office. Please contact ICAI to get the same updated.

2 Question: What information do I have to furnish to office of CAG of India for any problem to be solved?

Answer: ICAI registration number and user id (if it is known).

3 Question: What should I do if I do not have a second email address?

Answer: You may enter any dummy email address (eg.- xyz@abc.in - which should include @ and .) . In that case you will not get any information on that email address.

4 Question: Why am I not able to use special characters?

Answer: For security reasons, special characters are not allowed in the data.

5 Question: Why am I not able to update the data after successful login as it displays the message 'ICAI Registration number is not valid'?

Answer: The firms which had entered data in the earlier years with invalid ICAI registration number, will not be able to update/save the data. They have to register again with valid ICAI Registration number and re-enter the details of the firm.

6 Question: What should I do if there is a break of internet connectivity or if the system hangs while saving the data?

Answer: Login again. Check the data, to verify whether it has been saved. If not, re-enter the data.

7. Question: Name of the firm being displayed is not correct. How to update the same?

Answer: Name of the firm is picked up from the data provided by ICAI. The same will be updated after the completion of the application process. In case, the name displayed is different from the actual name, the same may be ignored and the application filing process may be completed.

8 Question: What is the mandatory data to be entered/ updated by CA firms?

Answer: The details of Firm, Partners, CA Employees (if any), Branches (if any) are the mandatory data to be entered/updated even by the firms those have entered the data in previous years.

Sole proprietors must enter details of the sole partner (i.e. Sole Proprietor). Acknowledgement letter will not be generated by the system in case the mandatory data is not filled/updated and without generation of acknowledgement letter, the application will not be considered as filed.

9 Question: Can I enter the turnover, GST paid, share of profit, interest on capital, remuneration etc. in lakh or in thousand?

Answer: No, all the amounts have to be filled in rupees only and without decimal.

10. Question: What is to be considered as compensation in case of sole proprietorship firm? In which field the same is to be entered in the online application form?

Answer: For a sole proprietorship firm, net profit as per the profit and loss account for the previous year will be the compensation. The same may be entered in the 'Amount of Share in Profit' field on the 'Partners/Sole Proprietors Details' page.

11 Question: The firm has converted to partnership firm during previous financial year and there was no income from the firm to the new partners. How should the compensation (remuneration, interest on capital and share of profit) be shown?

Answer: All income received by the partners from the firm (sole proprietor or partnership) during previous financial year is to be filled. Income of the partner who was sole proprietor during the previous financial year may be added to share of profit received from the firm and entered in the field 'Amount of Share in Profit' field on the 'Partners/Sole Proprietors Details' page.

12 Question: Which income is to be included under other Business/Professional income (Column 15 under Partners/Sole Proprietor Details).

Answer: Only Business/Professional income (e.g. sitting fees, director fee etc.) received other than from the firm are to be included. It does not include other incomes (e.g. interest on fixed deposits, bank interest etc.). In case the income in column 15(ii) is more than the total receipts from the firm (column 14), it is presumed that the partner is engaged in other profession.

13 Question: What should be the income criteria for the Member who became FCA partner during previous financial year and shown as FCA partner as on 01st January.

Answer: Member shown as FCA partner as on 01st January must satisfy the income criteria applicable to an FCA partner as per policy.

14 Question: How shall I confirm completion of online application and generate acknowledgment letter.

Answer: After entering of all the required information and uploading the required documents, you can generate acknowledgement letter which confirms completion of online application.

15 Question: Can data filed online be again modified/ updated after the data is saved/ completed?

Answer: The information filed online in the application can be edited/modified any number of times till last date of online application.

16 Question: Should I send the documents by post also, in case I have submitted/uploaded scanned copies of the documents.

Answer: Yes. Documents are required to be sent by post also in addition to uploading/submission of scanned copies of documents.

17 Question: By which date, can I upload documents in support of online data.

Answer: Till the last date of submission of online application.

18 Question: What is meant by sister concern?

Answer: Sister concern means firms under the same management or same network where important decisions are taken by a person or group of persons managing one or more firms. "same network" as defined under Rule 6(3) of the Companies (Audit & Auditors) Rules, 2014 includes the firms operating or functioning, hitherto or in future, under the same brand name, trade name or common control.

19 Question: What is to be selected in the 'Nearest City' in the form 'Firm Basic Details'?

Answer: 'Nearest City' in terms of distance from the 'Firm station/City' filed in the form should be selected from the dropdown menu.

19 Question: What is to be selected in the 'Nearest Station' in the form 'Branch Details'?

Answer: 'Nearest Station' in terms of distance from the 'Branch Station/City' filed in the form should be selected from the dropdown menu.

FREQUENTLY ASKED QUESTIONS REGARDING EMPANELMENT, RANKING AND ALLOTMENT OF AUDITS:

1. Question: I could not file online application. Is there any way possible now to get empanelled?

Answer: In case a firm fails to file online application during the period for which the same is made available on the website, it is not possible to get empanelled for the relevant year at a later date.

2. Question: Why is the 'Formation Date' as shown in the point calculation sheet is different from 'Constitution Date' of the firm?

Answer: 'Formation Date' is computed by the system to award points to the firm for its experience in line with the policy of empanelment hosted at www.care.cag.gov.in/policy/Policy.htm.

3. Question: How will the compensation of the partner who joined the firm as partner during the financial year but was associated with the firm as a CA employee earlier, computed?

Answer:

- Income of the partner who was an CA employee since the beginning of the financial year will be computed as under:
 - For the percentage criteria, the income as partner will be extrapolated considering his date of joining as partner.
 - For the criteria regarding absolute compensation, the income as CA employee and compensation as partner will be summed up.
- Income of the partner who joined as CA employee during the financial year and became partner during the same financial year:
 - For the percentage criteria, the compensation as partner will be extrapolated considering his date of joining as partner.
 - For the criteria regarding absolute compensation, the income as CA employee and compensation as partner will be summed up and then extrapolated considering his date of joining as CA employee.

4. Question: How will the compensation of the partner who joined the firm as partner after the financial year but was associated with the firm as a CA employee during the financial year, computed?

Answer:

- Income of the partner who was a CA employee throughout the financial year:
 - For the criteria regarding absolute compensation, the income as CA employee will be considered.
- Income of the partner who joined as CA employee during the financial year:
 - For the criteria regarding absolute compensation, the income as CA employee will be extrapolated considering his date of joining as CA employee.

5. Question: One of my partners is having two qualifications, ISA as well as Certification in Ind AS from ICAI. Why has been awarded points for only one qualification?

Answer: Please go through the policy of empanelment which is hosted on <http://care.cag.gov.in/policy/Policy.htm>. A full time partner or a full time CA employee gets points for any one qualification only. In case he/she possesses two qualifications, the qualification carrying higher points is considered.

6. Question: One of my partners joined the firm during previous calendar year, why points for that partner not awarded?

Answer: Please go through the policy of empanelment which is hosted on <http://care.cag.gov.in/policy/Policy.htm>. A full time partner or a full time CA employee gets points if they were exclusively associated with the firm/LLP throughout the calendar year immediately preceding the year of empanelment.

7. Question: Why is my firm not allotted any audit by CAG although it is empanelled?

Answer: It is not necessary that all empanelled firms are allotted audit as the allotments are made on the basis of ranking/points i.e. merit of the firms and availability of audits.

8. Question: What is a Branch Office, for the purpose of considering for allotment of audit?

Answer: While considering the firm/LLP for allotment of audit on the basis of the location of its Branch Office, only those Branch Offices will be considered where at least 50 percent of the full time partners or two full time partners, whichever is less, of the firm/LLP, are stationed. In case, the firm/LLP has only 2 or 3 full time partners, availability of one full time partner at Branch Office will suffice.