

8th December 2009

To
All firms of Chartered Accountants

Sub: I. Confirmation of particulars for compilation of firms data as on 1st January, 2010

II. Information for Firm Constitution Certificate

The Institute compiles data of firms as on 1st January every year based on the particulars as provided by the firms duly confirmed/updated/modified. The exercise for compilation of the data of the firms as on 1st January, 2010 is being undertaken.

I) Confirmation of particulars for compilation of firms data as on 1st January, 2010

For the purpose, data sheet of your firm is being sent separately by the respective regional office which contains current particulars in the Institute's record. In case you do not receive the same by 15th December 2009, kindly remind your respective regional office viz wrofrm@icai.in, srofrm@icai.in, eromem@icai.in, crofrm@icai.in, nrofirm@icai.in.

Please spare your valuable time to go through the data sheet. Please note that the changes/modifications in the data sheet involving change in the constitution of the firm would be taken on record only when the same is accompanied with Form No.18 duly filled in all respects and signed by you and your partners in accordance with the Chartered Accountants Regulations, 1988. The Form 18 can be downloaded from the Institute's website at www.icai.org and can also be sent through email authenticated by digital signatures of all the partners of the firm. Changes in the data sheet if any due to joining or leaving of Paid Assistants, opening or closing of Branch Offices, change in address of Head Office or Branch Office may be brought to the notice of the DCO by means of a written intimation signed by member in charge of the firm or the authorized partner of the firm. In case of closure of the firm, an intimation about the closure indicating the date of closure duly signed by all the partners of the firm needs to be sent to the concerned Decentralized Office

The confirmation/updation of data sheet is required not only for compliance under the provisions of the Chartered Accountants Regulations, 1988 but also for preparation of updated List of Firms for various empanelment purposes, database reference to the Government bodies as well as source of information for replies to the enquiries on firms.

You may please verify the same and return the data sheet by 31st January 2010 duly corrected and incorporating the position as on 1st January 2010 to the concerned regional office of the Institute.

In case the particulars given in the data sheet do not require any modification/changes, the same is still required to be confirmed by sending the data sheet duly signed to concerned regional office. If we do not hear anything from you in this regard on or before 31st January, 2010, it would be presumed that the entries pertaining to your firm as indicated in the data sheet, sent to you by the respective regional office of the Institute, are correct and no change therein is required, and particulars as shown in the data sheet would accordingly be taken as final for compilation of the data of firms as on 1st January, 2010. The data base updated on the basis of your feedback would also form basis for issuance of constitution certificates required for various purposes.

You would appreciate that discrepancy, if any, found later on because of non-confirmation/updation of the data sheet, would not only tantamount to non-compliance with

the regulatory provisions but also have adverse implications arising out of furnishing incorrect particulars to outside authorities.

We would therefore request you to ensure that the data sheet duly confirmed/updated alongwith Form 18, complete in all respects, wherever required is sent to the respective regional office of the Institute by 31st January, 2010.

II) Information for Firm Constitution Certificate

You are requested to furnish the additional details in respect of firm and the partners for consideration and issuance of Firm Constitution Certificate.

The Council of the Institute at its 242nd meeting held in April, 2004 had decided that there shall be a cut off date for condonation of cases for empanelment purposes as on 1st January and the cases received beyond the cut off date will not be considered for condonation. In view of this, it has been decided interalia as under:-

"For the purposes of Empanelment in the C&AG Panel prepared by Office of C&AG and Bank Branch Auditors' Panel prepared by ICAI (for which Constitution Certificates as on 1st January are issued every year). No condonation of delay in submission of Form no. 18 beyond 31st January preceding the financial year under audit (e.g. 31st January, 2010 for empanelment for the year 2010-11) will be done by the Institute.

You are requested to kindly note the above decision."

Please cooperate with us to provide you the best of our services.

Kindly note that the status of members appearing in firm card (as sent by concerned regional office) is subject to receipt of Membership/Certificate of Practice fees for the year 2009-10 within the due date.