

FAQs
on
Multipurpose Empanelment Form (MEF)
2022-23



Professional Development Committee
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

FREQUENTLY ASKED QUESTIONS (FAQS)

Ques 1. What is Multipurpose Empanelment Form (MEF)?

Ans. Multipurpose Empanelment Form is filled by the CA/Firms registered with Institute to be able to undertake audit assignments like Bank Branch Audit among others. The Professional Development Committee submits the data of empanelled CA/Firms to RBI/NABARD for the purpose of allotment of Bank Branch Audit.

Besides this, requests from various agencies, government departments, and regulators are also received and data of CA/Firms is provided to them for allotting other professional assignments.

APPLICABILITY / ELIGIBILITY

Ques 2. Who all are eligible to apply for MEF?

Ans. The following are eligible to apply for MEF:

- Partnership/LLP Firms which are in existence as on 1stJanuary, 2022.
- Proprietary Firms which are in existence as on 1stJanuary, 2022.
- Member holding Full-time Certificate of Practice as on 1stJanuary, 2022 and practising in individual name.

Ques 3. Why I am not able to login?

Ans. The applicant must note the following:

- If applying for the first time, the applicant must first register for MEF 2022–23.
- If the applicant is already registered for MEF in previous year/(s), the applicant may login directly for MEF 2022-23.
- In case the applicant is registered successfully and still unable to login, the applicant must ensure the fulfilment of the eligibility criteria:
 - Partnership/LLP Firms which are in existence as on 1stJanuary, 2022.
 - Proprietary Firms which are in existence as on 1stJanuary, 2022.
 - Member holding Full-time Certificate of Practice as on 1stJanuary, 2022 and practising in individual name.

Ques 4. What is cut-off date for considering the constitution of the applicant for Multipurpose Empanelment Form (MEF) 2022-23?

Ans. As per the Council decision, the cut-off date is 1stJanuary, 2022 with no condonation of delay in submission of Form 18 beyond 31stJan 2022 is considered for the Constitution Certificate for Proprietary Concern/Partnership Firm/LLP for MEF 2022-23. Individual/Sole Practitioner Member holding Full-Time Certificate of Practice as on 1stJanuary,2022 is also eligible to apply.

PROCESS

Ques 5. If I had registered earlier in MEF 2021-2022, do I need to register again?

Ans. No, the applicants who have already registered for MEF 2021-2022 can simply login.

Ques 6. What is to be done in case I have forgotten the password?

Ans. Click on "Forgot Your Password", the link will be sent to the email id registered with SSP of ICAI.

Ques 7. What will happen in case the registered email-id has been changed and has forgotten the password also?

Ans. Applicant needs to register again instead of login.

Ques 8. What do different colours of fields signify in MEF?

Ans. There are 3 different colour fields in MEF:

- **Green Fields-** These fields are non-editable which exhibit the data related to Firms/Members/ Partners/Paid Employees fetched from the SSP of ICAI. Any change in the data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI
- **White Fields-** These fields are editable which exhibit the data from the last year's MEF which are to be updated by the Applicants as per the actual.
- **Grey Fields-** These fields are for the information to be provided by the applicant if any change has taken place in green fields and incorporated in SSP.

Ques 9. What is the source of pre-filled data in green fields?

Ans. The pre-filled data in MEF is taken from the SSP of ICAI and is reflected in green fields which are non- editable.

Ques 10. What is the source of pre-filled data in white fields?

Ans. The pre-filled data in white fields is taken from previous year/(s)and the applicant can edit these fields in MEF as per the actuals.

Ques 11. How can I change the pre-filled data in the MEF Form?

Ans. The prefilled information in Green Fields can be modified by SSP of ICAI. Applicants may indicate such change in grey colour fields in MEF for information purpose only.

Further, the prefilled information in white fields can be modified by the applicant himself as per actuals.

Ques 12. Whether MEF Form can be saved page-wise?

Ans. Yes, data filled by the applicant in MEF can be saved page-wise.

Ques 13. Whether draft MEF can be printed for verification before its submission?

Ans. Yes, MEF can be printed for verification before submission.

Ques 14. Whether Applicant can edit the submitted application?

Ans. MEF once submitted cannot be edited.
However, before submitting the MEF, the applicant may amend or modify the information filled any number of times.

Ques 15. How can I change the professional address?

Ans. Professional address of the applicant is a Green Field which is non-editable and is fetched from the SSP of ICAI.
To change the professional address, the same should be changed by the applicant at SSP of ICAI.
However, the applicant may indicate such change in grey colour field in MEF for information purpose only.

Ques 16. How can I change the mobile number/email id in MEF

Ans. **Mobile number/ email id** of the applicant is a Green Field which is non-editable and is fetched from the SSP of ICAI.
To change the **Mobile number/ Email id**, the same should be changed by the applicant at SSP of ICAI.
Once the mobile number or email address has been updated in SSP, applicants can see the update by using "**Refresh Mobile/Email from SSP**"

Ques 17. If the PAN is not appearing or is appearing incorrect, what should be done?

Ans. PAN of applicant appears in the White Field which is editable and is fetched from the last year's MEF data. The same can be edited and updated by the Applicant in the MEF itself.

PARTNERS / PAID EMPLOYEES

Ques 18. When is the Credit given for any Partner/Proprietor?

Ans. The Applicant will get the credit of the partner/proprietor only if she/ he is exclusively associated with the Applicant from 1st January, 2022 to the date of second verification.

In case any of the Partner(s) retires join another firm even for a day from 1st January 2022 to the date of second verification, the credit will not be given for such Partner(s)/Proprietor.

Ques 19. What is meant by second verification?

Ans. Second verification is the verification of MEF data with SSP of ICAI, which normally is conducted in the month of November.

Ques 20. Who is treated as an exclusive partner?

Ans. Please check the below criteria for a member to be exclusively associated:

- Member holding full time CoP
- Members should be associated with one entity (either Partnership/Proprietor/sole practice)
- Proprietor/Partner should not have Sole Practice (Individual)
- Proprietor should have only one Proprietary Concern
- Partner/Proprietor/Sole Practitioner should not be in employment
- Proprietor/Partner should not be a partner in any other concern.

Ques 21. If the partner leaves after 1st January 2022, will the credit of the said partner be given?

Ans. No, if any of the Partner(s) retires / leaves from 1st January 2022 to the date of second verification, the credit will not be given for such Partner(s). (Verification of MEF data with SSP of ICAI, which normally is conducted in the month of November).

Ques 22. If the partner joins after 1st January 2022, will the credit of the said partner be given?

Ans. The credit will not be given for the Partner who has joined after 1st January 2022, even through merger.

Ques 23. If the partner joins after 1st January 2022 and another partner leaves after 1st January, 2022, whether the credit of such partner be given?

Ans. The credit of the partner who joined after 1st January 2022 will not be given even if another partner leaves after 1st January 2022.

Ques 24. **When is the partner/proprietor/member practicing in individual name is considered as not exclusively associated with the applicant?**

Ans. Member associated with more than one entity as indicated below even for one day from 1st January, 2022 to the date of second verification will not be treated as exclusively associated with the Applicant:

- Member is not holding full time CoP
- Proprietor/Partner is also having Sole Practice (Individual)
- Proprietor having more than one Proprietary Concern
- Partner/Proprietor/Sole Practitioner is in employment
- Proprietor/Partner is also partner in any other concern

Ques 25. **I have joined the firm on or before 1st January 2022 but my name is not appearing in MEF?**

Ans. If a partner has joined the firm on or before 1st January, 2022, and the name doesn't appear in the Partner details in MEF, please check the date for submission of Form 18 for joining the firm.

If the request has been submitted after 31st January 2022, such cases will not be considered in MEF 2022-23. **(Annexure 2- Council Decision for cut-off date).**

Ques 26. **I have joined the firm on 5th January 2022 but my name is not appearing in MEF?**

Ans. The credit will not be given for the Partner who has joined after 1st January 2022, even through merger. However, credit for the partner will be given next year, if continuing in the same firm.

Ques 27. **I have applied through the Membership Number, but it is showing as ineligible?**

Ans. Member practising in individual name but having Proprietary concern should apply through FRN as Proprietary Concern only. If a Member is a partner in another firm, it will not be treated as exclusively associated. Hence it will be shown as ineligible.

Ques 28. **What will happen when multiple applicants having common partners apply for MEF (Multiple Firms/ Sole Practice)?**

Ans. Out of the multiple firms with Common Partners, only one firm can apply for Bank Branch Auditors' (BBA) Panel. In case both / all the firms apply, the MEF of all these firms will be rejected for Bank Branch Auditors panel.

However, among the firms having common partner(s)/proprietor(s) as on 1st January, 2022 only one firm applies, then the same will be eligible but the credit of common partner(s)/proprietor(s) shall not be given.

Ques 29. I am a partner in two firms. Can both the firms apply for Bank Branch Audit?

Ans. No, only one firm can apply for Bank Branch Auditors' (BBA) Panel. In case both the firms apply, the MEF of both the firms will be rejected for Bank Branch Auditors panel.

Ques 30. I am a common partner in 2 firms and only one firm is applying. Will I get the credit in the firm in MEF 2022-23?

Ans. No, the firm will be eligible but the credit of the common partner(s)/proprietor(s) shall not be given.

Ques 31. Will the credit of the partner be given to the firm who joined after 1st January 2022?

Ans. No, the credit of such partner will not be given. (Annexure 2- Council Decision for cut-off date).

Ques 32. I have my individual practice as well as the sole proprietary firm. I have applied to MEF through the firm but it is showing as ineligible citing reason of non-exclusive association. What needs to be done?

Ans. In case the applicant has both individual practice as well as the sole proprietary, then the application can be filed only through sole proprietary. However, the credit of exclusiveness will be given to applicant if he/she closes the individual practice associated with MRN in the SSP of ICAI.

The same may also be informed through the Complaint Module.

Ques 33. If I have raised a query and I submit the form before the resolution of the query, will the issue be resolved or it will be submitted to RBI without any changes?

Ans. Submission of the form is important before the last date. Complaint will be resolved, and it will be incorporated after the due verification before the submission of the panel to RBI.

Ques 34. If the main occupation is practice is showing (Y) instead of (N). What needs to be done?

Ans. If the "main occupation is practice" is showing (Y) instead of (N). The applicant should check with SSP as it is green field which are non-editable. Any change in the

data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI, however, applicant may indicate such change in grey colour field in MEF for information purpose only.

Ques 35. If the partner exclusively associated is showing (N) instead of (Y). What needs to be done?

Ans. If the “**exclusively associated partner**” is showing (N) instead of (Y), the applicant should check with SSP of ICAI as it is a green field which is non-editable. Any modification in the data should be carried out in SSP of ICAI, once the change has been incorporated applicant may indicate in the MEF's Grey colour areas for informational purposes only.

If the records are correct in SSP, please inform us through complaint module.

Ques 36. Whether the partner is exclusively associated is showing (Y) instead of (N). What needs to be done?

Ans. If the “**partner is exclusively associated**” is showing (Y) instead of (N). The applicant should check with SSP as it is green field which are non-editable. Any change in the data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI, however, applicant may indicate such change in grey colour field in MEF for information purpose only.

Please ensure that the request regarding the above- mentioned should be submitted on or before 31st Jan 2022 at SSP of ICAI.

Ques 37. Whether the practicing member in individual name is showing (N) instead of (Y). What needs to be done?

Ans. If the “**practicing member in individual name**” is showing (N) instead of (Y). The applicant should check with SSP as it is green field which are non-editable. Any change in the data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI, however, applicant may indicate such change in grey colour field in MEF for information purpose only.

Ques 38. Whether the practicing member in individual name is showing (Y) instead of (N). What needs to be done?

Ans. If the “**practicing member in individual name**” is showing (Y) instead of (N). The applicant should check with SSP as it is green field which are non-editable. Any change in the data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI, however, applicant may indicate such change in grey colour field in MEF for information purpose only.

Ques 39. I am a partner in two different firms from which one firm has applied for Bank Branch Audit but it is not getting my Credit.

Ans. If the firms are having common partner(s)/proprietor(s) as on 1st January, 2022 and only one firm applies then the same will be eligible but the credit of common partner(s)/proprietor(s) shall not be given

Ques 40. If “X” is a paid Chartered Accountant in “A& Co.” as on 1stJanuary, 2022, he resigned and another paid Chartered Accountant “Y” joins the firm on or before preparation of panel? Whether the credit be given?

Ans. If any Paid Chartered Accountant resigns between 1st January 2022 to the date of second verification and another paid Chartered Accountant joins during the same period, credit will be given to such Paid Chartered Accountant and it will be incorporated at the time of final preparation of the panel.

Please Note- Date of submission of joining request in the firm should be before 31st January 2022.

Ques41. How can I add or delete the Paid CA employees.

Ans. **For Addition-** If any Paid Chartered Accountant joins between 1st January 2022 to the date of second verification and another paid Chartered Accountant resigns during the same period, credit will be given to such Paid Chartered Accountant and it will be incorporated at the time of final preparation of the panel.

For Deletion- If any Paid Chartered Accountant leaves the firm, applicant can delete the Paid Chartered Accountants from MEF directly.

Please Note- Date of submission of joining request in the firm should be before 31st January 2022.

FIRMS

Ques 42. I merged “A&Co. into “B & Co.” in 2019 and demerged the “A & Co.” from “B & Co.” after 1st January 2022. I am not able to apply.

Ans. “A & Co. demerged from “B & Co.” after 1st January 2022, due to which the firm was inactive as on 1stJanuary, 2022. Therefore, “A & Co.” is not eligible to apply for MEF 2022-23. Though “B & Co.” can apply with continuing partners.

Ques 43. If a firm “A&Co.” merged into “B & Co.” after 1stJanuary, 2022. Whether the partner/proprietor of “A & Co.” will get credit/treated as a partner in “B & Co.” at the time of filling the MEF.

Ans. No, merger of “A & Co.” and “B & Co.”took place after 1stJanuary, 2022. The credit will not be given for those Partners who have joined after 1stJanuary 2022, even through

merger. However, credit for those partners will be given next year, if continuing in the same firm.

Ques 44. If a firm "A & Co." merged into "B & Co." after 1stJanuary, 2022. Whether "A & Co." will be able to apply for MEF 2022-23.

Ans. No, merger of "A & Co." and "B & Co." took place after 1stJanuary, 2022 due to which "A & Co." was inactive as on 1st January 2022. Therefore, it cannot apply for MEF 2022-23.

Ques 45. If my firm has converted into LLP after 1stJanuary, 2022, whether we should apply as LLP Firm or partnership firm?

Ans. Firm should apply as LLP for the MEF. If any issue arises while registering as LLP, applicant may kindly apply/register through partnership firm and inform the changes through complaint module.

UNIQUE CODE NUMBER (UCN)

Ques 46. What is Unique Code Number (UCN) and how it is important?

Ans. UCN will be allotted to all first-time eligible Applicants for Bank Branch Auditor's panel.

- a) The Applicants who are not eligible for Bank Branch Auditor's panel will also be allotted UCN, if any of the partners/proprietor/ Member practising in individual name is exclusively associated with Applicant as on 1st January 2022 to the date of second verification.
- b) Any Member who has been allotted UCN while practicing in individual name should continue to use the same UCN even on forming proprietary firm.

Ques 47. Is Unique Code Number (UCN) allotted to applicants who are not eligible for Bank Branch Auditors' Panel?

Ans. Yes, UCN will be allotted to all first-time eligible Applicants for Bank Branch Auditor's panel.

The Applicants who are not eligible for Bank Branch Auditor's panel will also be allotted UCN, if any of the partners/proprietor/ Member practising in individual name is exclusively associated with Applicant as on 1st January 2022 to the date of second verification.

Any Member who has been allotted UCN while practicing in individual name should continue to use the same UCN even on forming proprietary firm.

Ques 48. What should be done of the Unique Code Number (UCN) allotted to applicant in Individual capacity on forming Sole Proprietary Concern?

Ans. Applicant practicing in individual name should continue to use the same UCN in case the applicant forms a sole proprietary concern.

If UCN is not appearing in the pre-filled field, please mention the UCN in Grey field. The changes will be incorporated in MEF Database after due verification.

Ques 49. I have not been allotted the UCN. What is to be done?

Ans. UCN will be allotted to all first-time eligible Applicants for Bank Branch Auditor's panel.

- The Applicants who are not eligible for Bank Branch Auditor's panel will also be allotted UCN subject to the following:
 - If any of the partner/proprietor/ Member practising in individual name is exclusively associated with Applicant as on 1st January 2022 to the date of second verification.
 - Any Member who has been allotted UCN while practicing in individual name should continue to use the same UCN even on forming proprietary firm.

MISCELLANEOUS

- Ques50. I have some issues related to MEF 2022-23. Where can I get the resolution.**
- Ans.** Please refer to the detailed Advisory or FAQs on MEF or inform us through complaint module.
- Ques51. Where can I verify that the complaint I registered has been resolved.**
- Ans.** Usually, the complaint is resolved within 5 working days. Implication of the complaint in respect of category change will be reflected in the draft panel.
- PDC hosts the draft panel on meficai.org before submitting the final panel to RBI. All changes incorporated in MEF can be verified.
- Ques 52. I have informed the changes through complaint module, how can I identify that the changes have been incorporated in MEF.**
- Ans.** The changes which have been incorporated will be informed through complaint module. Applicants can check the impact of the changes from the draft panel hosted by PDC before submitting the final panel to RBI. Applicants can check their category/status there.
- Ques 53. Do we need to submit the hard copy of the form?**
- Ans.** No, the hard copy of the form is not required once the form is submitted online and the declaration is validated through OTP.
- Ques 54. If DISA qualified is showing (N) instead of (Y). What should be done?**
- Ans.** If the “**DISA qualified**” is showing (N) instead of (Y). The applicant should check with SSP as it is green field which are non-editable. Any change in the data in Green field will be considered in MEF only if the same is reflected in SSP of ICAI, however, applicant may indicate such change in grey colour field in MEF for information purpose only.
- Ques 55. If CPE hours are not appearing or are Incorrect. What should be done?**
- Ans.** Kindly contact CPE Committee and inform us through the grey field for information purpose only.
- Ques 56. How to contact SSP?**
- Ans.** Please call on Toll Free No: 7877966966 or email at E Mail: ssp.helpdesk@icai.in.

Ques 57. How to contact MEF helpdesk?

Ans. 1. For any clarification / query / complaint regarding MEF 2022-23, please lodge the same under the tab “MEF Complaint Module” available at meficai.org for quick resolution.

2. In case, the complaint is not resolved within 5 working days, Applicant can write at mefpdc@icai.in mentioning the complaint Number or call on the following numbers between 2 PM to 5 PM on all working days by quoting Complaint Number

Ms. Priya Duggal	• 92055 59866; 011-30110444
Mr. Manish Bhardwaj	• 92055 59865; 011-30110440
Ms. Ekta	• 92055 59867; 011-30110526

DECLARATION

Ques 58. How can an Applicant submit Declaration.

Ans. The Declaration for the MEF is to be validated with One Time Password (OTP).

OTP will be sent to the Email-id and Mobile Number of all the partners/ proprietor/ Member associated with the firm registered with the SSP of ICAI. Any modification required in email or mobile number, has to be done in SSP and will be reflected in MEF on real time basis.

The Declaration will be valid only if OTP is validated by all the partners/ proprietor/ Member practicing in individual name. In case, the OTP of any partner/(s) is/are not available, the applicant may mention the reason thereof. However, the credit of such partner will not be given to the applicant.

Ques 59. Whether Retired/Resigned partner(s) need to sign the declaration?

Ans. The partner(s) who has retired / resigned between 1st January, 2022 till submission of MEF and the same is updated in SSP database, such partners' OTP is not required.

Ques60. How can I check my category?

Ans. The provisional category will be allotted once the Multipurpose Form after proper validation of all partners OTP is submitted.

Ques61. I am not receiving the OTP? What should I do?

Ans. Please check that the email id and mobile number are correctly mentioned in MEF and SSP of ICAI.

In case the credentials are correctly mentioned, check the spam folder of the email. If the OTP is still not received, then resend after some time. If the issue is not resolved, inform us by complaint module.

Ques 62. For how long the OTP will be valid?

Ans. The OTP will be valid for 2 days.

Ques63. Do we need to submit the OTP for all partners?

Ans. The Declaration for the MEF is to be validated with One Time Password (OTP).

OTP will be sent to the Email-id and Mobile Number as registered with the SSP of ICAI. Any modification required in email or mobile number, has to be done in SSP and will be reflected in MEF on real time basis.

The Declaration will be valid only if OTP is validated by all the partners/ proprietor/ Member practicing in individual name. In case, the OTP of any partner/(s) is/are not available, the applicant may mention the reason thereof. However, the credit of such partner will not be given to the applicant.

The partner(s) who has retired / left between 1stJanuary, 2022 till submission of MEF and the same is updated in SSP database; such partner OTP is not required.

FINANCIAL DOCUMENTS

Ques 64. What are Gross Receipts?

Ans. Gross Receipt refers to the total amount received from the Profession as mentioned in "Part A of Trading & PL A/c" or "Schedule BP of ITR Form".

Ques 65. How to fill figures in MEF? If my gross income is Rs 2, 56,254. How should it be mentioned in the Gross Receipt column?

Ans. All the Financial Information shall be filled in absolute numbers only, e.g. If Gross Professional Receipts of the Firm is **2 Lakhs 56 thousand 2 hundred 56 rupees** shall be mentioned as **256256 and not as 2.56 lakhs.**

Ques 66. Whether we need to submit Financial Documents for MEF 2022-23?

Ans. The Financial Documents are to be submitted by all the Applicants of MEF (Firm and continuing Partners), failing which the application cannot be submitted.

The Applicants are required to upload the Financial Documents before the submission of MEF.

Ques 67. Whether Financial Documents are required for those who joined after Financial Year 2020-21.

Ans. Yes, Financial Documents are required to be uploaded for all continuing partners.

Ques 68. I have duly uploaded all the requisite financial documents, yet I am in receipt of a clarification from PDC?

Ans. During the scrutiny, discrepancies/clarifications and observations of Auditors are communicated separately to the individual applicant.

Ques 69. What are the Financial Documents required to be uploaded by a partnership firm?

Ans. The following Financial Documents for Financial Year 2020 -2021 are to be submitted:

Partnership Firms:

- For Firms:
 1. Complete Income Tax Return in JSON format
 2. Income Tax Return Acknowledgement
 3. Statement of Computation of Total Income of the Firm
 4. Balance Sheet as on 31st March 2021 along with Schedules
 5. Income & Expenditure Account for the financial year 2020 -2021 along with Schedules.

- For Partners:
 1. Complete Income Tax Return in JSON format
 2. Income Tax Return Acknowledgement
 3. Statement of Computation of Total Income of the Partner

Ques 70. What are the Financial Documents required to be uploaded by an Individual/Sole Proprietor?

Ans. The following Financial Documents for Financial Year 2020 -2021 are to be submitted:

Sole Proprietor / Individual practicing in individual name:

1. Complete Income Tax Return in JSON format
2. Income Tax Return Acknowledgement
3. Statement of Computation of Total Income of the Member
4. Balance Sheet as at 31st March 2021 along with Schedules
5. Income & Expenditure Account for the financial year 2020 -2021 along with Schedules

Ques 71. If a partner leaves, does the share of the partner needs to be mentioned in Share of Profit column

Ans. Share of Profit of only continuing Partners must be mentioned in the column of Share in Profits.

Ques 72. How to fill figures in MEF in the Share of Profit (in %) column?

Ans. Amount of Share in Profit should be in Decimal/Absolute number.

Ques 73. In which format the ITR needs to be uploaded?

Ans. The ITR should be uploaded in JSON format only.

Ques74. If the constitution of the firm changes after the date mentioned for the ITR submission, which ITR should be submitted.

Ans. ITR mentioned for the period should be uploaded i.e for the year 2020-21

Ques 75. If I have uploaded the wrong file, how to rectify the same?

Ans. If a wrong file has been uploaded, applicant can re-upload the correct file in MEF before the submission of the form.

Ques 76. Do I need to submit the Financial Documents of a partner who joined the firm after 2020-2021. (i.e. after 31st March 2021)?

Ans. Yes, the ITR of the partner for the year 2020-21 needs to be submitted.

PROFESSIONAL STAFF & BANK AUDIT EXPERIENCE

Ques 77. What is included under Professional Staff? Is it necessary to mention the same?

Ans. Professional Staff includes Articled Assistant, Audit Assistant and Other Professional Staff. It is suggested to mention the number of Professional Staff correctly as it is one of the eligibility criteria for Bank Branch Auditors' Panel.

Ques 78. Whether the Bank Audit Experience is to be filled by applicant?

Ans. As Bank Audit Experience is an important field in determining the category, the applicants are advised to fill it carefully (Ques. 5 at Page No. 4 of MEF 2022-23).

Ques 79. I have experience of Bank Audit conducted during Articleship. Should I mention it as Bank Audit Experience?

Ans. No, the experience gained in the capacity of Articled/Audit Assistant or paid employee/assistant is not to be included while mentioning the audit experience in MEF.

Ques 80. If I have conducted audit with different firms other than the concerned firm. Should I mention it in the Bank Audit experience or not?

Ans. If a partner/proprietor conducted audit after holding COP, such member can mention the total audit experience.