

**Annexure – 18**  
**Part 'A'**  
**[Related to Rule 31(1)]**

REPORT OF NON-COMPLETION OF ARTICLED TRAINING

I ..... legal representative of the ..... of  
..... do hereby certify that to the best my information that Mr./Ms.  
..... served as an articled trainee under the  
Mr./Ms. .... of ..... in  
accordance with the Nepal Chartered Accountants Regulations, 2004 for a period of .....  
years ..... months and ..... days from ..... to ..... and that according  
to the information available to me his/her progress was satisfactory and he/she bears a good  
moral character.

I hereby declare that the reason for non-completion of articled training is  
demise/discontinuation of practice/inability to provide articled trainee of/by the principal.  
I further certify that according to the information made available to me, during the above-  
mentioned period, the articled trainee was given leave for ..... days.

The articled trainee was duly registered with the Institute vide Registration No. ....

**Date**

**Signature**

**Name**

**Status**