

**TRAINEE ACCOUNTANTS****PAY AND RECRUITMENT ARRANGEMENTS 2001**

The Isle of Man Civil Service Joint Negotiating Committee is agreed that the following arrangements in respect of pay and recruitment shall apply to Trainee Accountants with effect from 1 April 2001.

**1. TRAINING SCHEMES**

Trainee Accountants will be required to follow the professional training programme of the Chartered Institute of Public Finance Accounting (CIPFA) or the Association of Chartered Certified Accountants (ACCA). Other professional programmes may be followed if agreed by the Civil Service Commission in consultation with the Government Officers' Association and Treasury as the training provider.

**2. ENTRY REQUIREMENTS**

The minimum requirements for entry to a Trainee Accountant programme will be an appropriate first degree from a British University. However, it is agreed that a person who is already part qualified under one of the agreed professional training programmes and who remains registered with that professional body as a student may be admitted to a Trainee Accountant programme at the discretion of the Civil Service Commission, notwithstanding that such person might not hold a first degree from a British University.

**3. TERMS OF APPOINTMENT**

Persons accepted into a Trainee Accountant programme will be required to undertake to complete a minimum of two years' post qualification service with the Isle of Man Civil Service, during which period they may be seconded to Government Departments or the private sector.

Persons accepted into a Trainee Accountant programme will be required to undertake to reimburse all costs expended by Government in respect of their training in the event of their failing to complete the programme or leaving the Civil Service before completing two years' post qualification service. Provided always that the Commission may exercise its discretion to waive all or part of such reimbursement as it thinks fit in appropriate circumstances.

**4. SALARY SCALES**

Upon entry	Civil Service Spine Point	18
Upon completion of Professional Examination		
Part 1	Civil Service Spine Point	22
Part 2		26
Part 3		31
Upon completion of one year's post qualification service		33

**5. ACCOUNTANCY ALLOWANCE**

The Accountancy Allowance will be deleted from the operative date of this agreement.

## **6. EXAMINATION EXEMPTIONS**

Where a person who is accepted into a Trainee Accountant programme can achieve exemption from a whole stage of the professional examinations (i.e. the whole of Part 1 or 2) then the entry salary may be adjusted accordingly. Exemption from or completion of the Foundation element of the CIPFA programme will not attract any salary advancement.

Where a person is admitted to a Trainee Accountant programme at the discretion of the Civil Service Commission under paragraph 2 hereof who has already successfully completed the Professional Examinations Part 1 or Part 2, the entry salary may be adjusted accordingly.

## **7. EXISTING TRAINEE ACCOUNTANTS**

This agreement will apply from 1 April 2001 to the two existing Trainee Accountants.

Signed: RP Corkhill  
Civil Service Commission

Signed: S Madigan  
Government Officers' Association

Dated: 31 August 2001