



PRACTICAL TRAINING CONTRACT FOR CA (ZAMBIA) STUDENTS

(Must be completed in triplet, one copy for the Trainee Accountant, one copy for the Training Organisation and one copy to be sent to ZICA)
(Each page to be initialed by ALL parties)

Practical Training Contract/Agreement

1. The parties to this practical training contract are:

The Student (referred to herein as Trainee Accountant)

Name:

Address:

.....

Telephone No:

Email address:

And

The Employer (herein referred to as Training Organisation) Representative

Name:

Address:

.....

Telephone No:

Email address:

- 2. This Training Contract governs the Approved Training to be provided to the trainee accountant by the training organisation for the purpose of equipping the trainee accountant with the technical and non-technical skills as prescribed in the Practical Training Competency framework for CA Zambia Students necessary for qualification as a Chartered Accountant.
- 3. This Training Contract begins on and will continue until the trainee accountant has completed months of Approved Training, subject to the provisions for termination as set out in clauses 11 and 12.
- 4. This Training Contract is not an Employment Contract. A trainee must have a separate Employment Contract.

5. The training organisation agrees that:

- 5.1 the trainee accountant will be afforded every reasonable opportunity to obtain sufficient exposure to the range of core experience, as defined by ZICA from time to time, in the Practical Training Competency framework for CA Zambia Students, to enable the trainee accountant effectively apply knowledge in a variety of relevant situations;
- 5.2 the training mentor will recommend workplace activities for the trainee accountant to demonstrate their competencies
- 5.3 the trainee accountant will be properly instructed in the standards of professionalism and ethics expected of Chartered Accountants;
- 5.4 training mentor will comply with his/her duties in terms of all applicable legislation, including:
 - the Employment Code Act (Act No. 03 of 2019);
 - the Industrial and Labour Relations Act (Act No. 08 2008); and
 - the Workers' Compensation Act (Act No. 10 of 1999);
- 5.5 the trainee accountant will be provide appropriate facilities for training;
- 5.6 the training mentor will provide the trainee accountant with adequate supervision;
- 5.7 the training mentor will conduct on-the-job assessment, or cause it to be conducted;
- 5.8 the training mentor will periodically discuss the trainee accountant's progress;
- 5.9 the training mentor will advise the trainee accountant of –
 - the terms and conditions of his/her employment; and
 - training organisation policies and procedures;
- 5.10 the same disciplinary, grievance and dispute resolution procedures applied to other employees shall be applied to the trainee accountant;
- 5.11 the training mentor will lodge with ZICA, at least four weeks before the event, written notice (an interim report) of the transfer of the trainee accountant to another training organization or branch when and if applicable;
- 5.12 the trainee accountant will be required to work at least 5 or 8 hours per day, five days per week, as prescribed in the employment contract;
- 5.13 it will inform ZICA in writing of circumstances where, in the opinion of the training mentor, the trainee accountant has conducted himself/herself in a manner that may constitute improper conduct as defined in the disciplinary rules, code of conduct or by-laws prescribed by ZICA;
- 5.14 it will make available to ZICA all documents regarding the alleged improper conduct of the trainee accountant, including the record of any disciplinary procedures in the training organization/office in which the trainee may have been involved;

- 5.15 the training contract will be submitted to ZICA for cancellation within a period of 30 days in the event of –
 - automatic cancellation of the training, and
 - the parties entering into a mutual written agreement not to proceed with the training contract; and
 - 5.16 it will submit an annual interim progress report giving a general indication of the progress that the trainee accountant is making;
 - 5.17 within 30 days after completion of the duration of the training contract, the training mentor will submit a duly completed Final Training Report to ZICA;
 - 5.18 it will fulfil all obligations as required by ZICA pertaining to the training of the trainee accountant.
6. The trainee accountant agrees that:
- 6.1 he/she will diligently serve the training organization/office under the overall supervision of a chartered accountant;
 - 6.2 he/she will during the service of this training contract not engage in any other business or occupation without the express written authority of the training mentor;
 - 6.3 he/she will at all times keep the affairs of the training office and its clients confidential and will not breach any codes of professional conduct, disciplinary rules or by-laws that apply to the profession of a chartered accountant;
 - 6.4 he/she will comply with any training organisation/office policies and procedures;
 - 6.5 he/she will complete any timesheets and/or other assessment tools to record training experience in reasonable detail which ZICA may cause him/her to submit as part of the portfolio of evidence required in adjudicating completion of practical experience training;
 - 6.6 he/she agrees that the training mentor will be entitled, and is hereby authorized to, disclose to ZICA any circumstances which in the opinion of the training mentor may constitute improper conduct on the part of the trainee accountant. The trainee further agrees that the training mentor may make available to ZICA all information regarding disciplinary procedures in the training organisation/office in which the trainee may have been involved, including the record of those procedures; and
 - 6.7 prior to leaving the Training organisation, the trainee undertakes to, within 30 days after completion of the duration of the training contract, submit a duly completed Final Training Report to the training mentor for onward submission to ZICA.

7. The parties to the training contract further agree that:
 - 7.1 a written contract of employment has been entered into between the training organisation and the trainee accountant for a period not less than the duration of this training contract;
 - 7.2 this training contract is entered into in terms of, and is subject to, such provisions of the Accountants Act as are applicable and the regulations pertaining to trainee accountants prescribed by ZICA from time to time;
 - 7.3 ZICA may act, in relation to the training contract, in accordance with the powers conferred on it by the practical training policy and other practical training regulations;
 - 7.4 the transfer to another training mentor of another training organization/office, or the suspension of this training contract, may only occur if the parties mutually agree thereto or when the transfer or suspension has been ordered by ZICA. The transfer, or suspension is only effective once it has been approved and registered by ZICA;
 - 7.5 interruptions of the duration of this training contract, as a result of local and annual leave will not affect the duration of this training contract;
 - 7.6 the training mentor and the trainee accountant have not, nor will in the future enter into a fee for service mentoring agreement with each other.

Training file and reviews

8. The trainee accountant will maintain their training file and ensure their file is ready for review by the Training mentor and ZICA when requested.
9. The trainee accountant's progress during the duration of the training will be reviewed on quarterly intervals by the Training mentor.
10. The trainee accountant's progress during the duration of the training will be reviewed at least once every year by ZICA.

Suspension of Training Contract

11. The Training Organisation and the trainee accountant must apply for the suspension of a training contract to ZICA, and they must include with the application the supporting documents.
12. The Training Organisation and the trainee accountant must lodge the application for suspension within 30 days after the commencement of the suspension.

13. The permissible grounds for the suspension of a training contract are –
 - 13.1.1 illness for a period of more than three months
 - 13.1.2 full-time study for a period of more than three months; or
 - 13.1.3 maternity leave for a period in accordance with labour legislation.
14. Both the trainee accountant and the training office must agree to the suspension of a training contract on the grounds outlined in Regulation 13.
15. By agreeing to suspend a training contract, the training organisation acknowledges its obligation to re-engage the trainee accountant when the period of suspension expires, and the trainee accountant acknowledges his/her obligation to return to the training organisation when the period of suspension expires.
16. Within 30 days after a trainee accountant has returned to the training organisation after an approved suspension of a training contract, the trainee and the training organisation must notify ZICA of the exact period that the trainee accountant was absent from the training organisation and the duration of the training contract will be automatically adjusted accordingly.
17. During the period of the suspension of the trainee accountant's contract, the trainee accountant is not required to complete any assessment forms.
18. ZICA shall not record suspensions for periods of absence of three months or less in total over the entire term of the training contract and applications for suspension in respect of such periods of absence are not required.

Termination

19. This Training Contract may be terminated:
 - 19.1 by mutual agreement between the parties; or
 - 19.2 by the training organisation, in accordance with employment laws and ZICA Disciplinary rules.
20. This Training Contract shall automatically terminate:
 - 20.1 upon termination of a trainee accountant's contract of employment with the Training organisation; or
 - 20.2 on the date an order is made under ZICA's disciplinary rules that the trainee accountant is declared unfit to become a member; or
 - 20.3 when the Training organisation ceases to be authorised under ZICA's Approved Employer Regulations.

21. This Training Contract may not be altered or amended except as provided for in ZICA's guidance.

Disputes

22. In the event of a dispute between the Training organisation and the trainee accountant concerning this Training Contract, the dispute should be resolved according to the Training organisation's internal procedures. If the dispute cannot be resolved the matter can be referred by either party to ZICA.

23. The decision of ZICA on any dispute referred to it by either party will be final and binding on the parties;

24. If there is any conflict between the terms of this Training contract and the terms of the Contract of Employment between the trainee accountant and the Training organisation, the terms of the Contract of Employment shall prevail.

25. Any dispute over the trainee accountant's employment is governed by the employment legislation.

26. This Contract is governed by Zambian law.

Penalties

27. A trainee accountant who lacks the capability to progress to completion of CA Zambia Practical Training due to failure by the trainee to achieve the standards specified in this Training Contract may be withdrawn from the CA Zambia programme.

28. A trainee accountant who suspends his/her training contract without approval from ZICA will have his training contract duration extended by a minimum period of six (6) months.

29. A trainee accountant who terminates the training contract without giving notice will forfeit the years of training already undertaken and be required to start afresh the three (3) years training contract.

SIGNED BY THE PARTIES AS FOLLOWS:

By the Employer representative at _____ on _____
20_____

Employer Representative _____
Signature Initials & Surname

Witness _____
Name Signature

By the trainee accountant at _____ on _____ 20_____

Trainee accountant _____
Signature Initials & Surname

Witness _____
Name Signature