

# Helpdesk Report: Assistant Accountant

by

Incomes Data Research

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This report has been produced by Incomes Data Research Limited as part of the ECC Labour Market and Pay Data Service.

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## 1. Introduction

This report has been prepared by Incomes Data Research (IDR) and, as requested, it provides market salary data for the following role(s):

- Assistant Accountant

## 2. Market salary data

This section presents the market salary data. We aim to provide a minimum of three sources of information for each job to enable ‘triangulation’ of the results, and thereby provide the widest possible assessment of the market for this role.

### 2.1. Market data

The tables in the following sections provide the aggregate market salary for a full-time Assistant Accountant

#### 2.1.1. Official earnings data

The data provided below is based on the Government’s latest Annual Survey of Hours and Earnings (ASHE), for November 2018. This survey, conducted by the Office for National Statistics, provides a snapshot of earnings each April and is based on a 1% sample of National Insurance numbers. ASHE is considered a reliable source of official earnings data.

The following table details the median and average UK gross annual pay for full time employees in the closest-matched occupational category. It also provides information on the annual percentage change which can be an indicator of labour market pressures.

### Annual pay - Gross (£)<sup>1</sup> - For full-time employee jobs: United Kingdom, 2018

Description	Code	No. of jobs (000s)	Median	Annual percentage change	Average	Annual percentage change
Chartered and certified accountants	2421	61	£39,730	6.6%	£45,093	6.0%
Finance officers	4124	12	£25,311	2.4%	£31,227	3.2%

Source: Table 14.7a, ASHE 2018.

#### 2.1.2. Recruitment data

The data in this section is based on analysis of recruitment salaries for a similar role(s). It is a guide to starting pay for these roles, and in some cases also provides a guide to the maximum that might be achieved.

#### Accountancy Support, South East England

Job role	Range £pa	Typical £pa
Assistant Accountant	25,000-35,000	30,000
AAT Studier	18,000-28,000	25,000

Source: Hay Salary and Recruiting Trends 2019.

#### Accountancy Support, South West England

Job role	Range £pa	Typical £pa
Assistant Accountant	20,000-35,000	28,000
AAT Studier	16,000-25,000	24,000

Source: Hay Salary and Recruiting Trends 2019.

<sup>1</sup> Gross pay excludes bonuses but includes basic pay, shift premium payments, overtime pay, paid leave, maternity pay, sick pay and other pay.

### 2.1.3. NHS data

In this section we provide information on the salary range for the pay band likely to cover comparator jobs in the NHS. The NHS, with 1.2m staff is the largest employer in the UK and as such plays a key role in influencing market for many non-medical roles, particularly in education, given the links between parts of higher education and the NHS.

Assistant Accountants in the NHS are typically employed on Band 5 and the current salary range is between £24,214 and £30,112 a year outside of London and high-cost areas in the South East/South.

Roles based in high-cost areas qualify for the following supplements:

- Inner London – 20% of basic salary, subject to a minimum payment of £4,400 and a maximum payment of £6,778;
- Outer London – 15% of basic salary, subject to a minimum payment of £3,723 and a maximum payment of £4,744;
- Fringe – 5% of basic salary, subject to a minimum payment of £1,019 and a maximum payment of £1,763.

### 2.1.4. IDR data

The following tables contain data from IDR Pay Benchmarker, our internal database of salary information. This data has been collected by IDR directly from employers and employee bodies through surveys and data collection for the IDR Pay Benchmarker service. <sup>2</sup>

#### Accountant, whole economy, job level 5<sup>2</sup>

Job level	Company count	Lower quartile	Median	Upper quartile	Average
Level 5	3	-	-	-	£27,027

Source: IDR Pay Benchmarker.

#### Finance Officer, whole economy, job level 5

Job level	Company count	Lower quartile	Median	Upper quartile	Average
Level 5	10	£24,997	£25,599	£28,152	£26,650

Source: IDR Pay Benchmarker.

#### Finance Officer, regional breakdown, job level 5

Region	Company count	Lower quartile	Median	Upper quartile	Average
South East	4	-	-	-	£25,468
South West	4	-	-	-	£25,670

Source: IDR Pay Benchmarker.

<sup>2</sup> Refers to the IDR Job Level. These typically cover the following: 1 and 2, admin, support and manual roles; 3 and 4, secretarial and craft roles; 5 and 6, vocational and supervisory; 7 and 8, professional and managerial; 9, senior management; 10a and 10b, directors; 11, senior director/chief executive.

### 3. Job advertisements

This section details current comparable vacancies from our database of advertised positions.

#### Assistant Accountant - job advertisements

Reference ID	Organisation	Job title	Min	Max	Hours	Location
NHS10	Buckinghamshire Healthcare NHS Trust	Assistant Financial Accountant	£24,214	£30,112	Full Time	South East
NHS11	NHS Sheffield Clinical Commissioning Group	Management Accountant	£24,214	£30,112	Full Time	Sheffield

#### 3.1. Job advertisements

The following pages present the job advertisements for the above vacancies.



**JOB DESCRIPTION****Job Title: Assistant Financial Accountant****Base: Amersham Hospital****Agenda for Change banding: 5****Hours of Work: Full Time 37.5****Details of Special Conditions:****Managerial Accountability & Professional Accountability: Financial Accountant****MAIN PURPOSE OF THE POST**

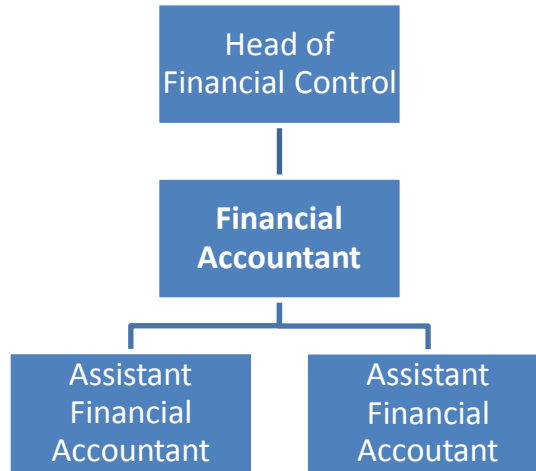
To assist the Financial Accountant in operating and maintaining a robust system of internal control and to undertake such financial accounting duties as required by the role.

**RESPONSIBILITIES**

1. Assist the FA with reconciliation of the Trust's Key Control Accounts as required and to ensure the clearance of all the Error suspense accounts in accordance with the monthly Management reporting timetable. To reconcile designated Control Accounts for Financial Services and Management Accounts on a monthly basis, clearing relevant control accounts by raising Monthly and Quarterly invoices to NHS and Non-NHS bodies as appropriate.
2. Reconciliation of control accounts relating to VAT recovery and the submission of the Trust's VAT Return to HMRC on a monthly basis.
3. Maintenance of records, processing of on-line Pension payments and reconciliation of control accounts relating to Income Tax, National Insurance and Pension payments.
4. Administer the Trust's Losses and Special payments system, maintenance of register, processing payments and reconciliation of control accounts together with the completion of any information returns to DOH.
5. Administration of the FP10's (Drug prescribing) accounting systems on behalf of the Trust by, ensuring the prompt coding, signing and payment of Prescription Pricing Authority invoices. The updating of the FP10 spreadsheets and provision of information to Management Accountants to produce FP10 accruals each month.
6. Maintain the Injury Cost Recovery System liaising with the Compensations Recovery Unit, Medical Records and Financial Management. Recording the income received by, and cancellations of income to, the Trust. The provision of information to form the basis of monthly Management Accounts accruals and reconciliation of ICRS activity with the General Ledger.

7. To administer the salary sacrifice schemes, including child car vouchers, cycle to work scheme, lease car scheme and any other scheme that the Trust undertakes. This will include ensuring that Invoices/Credit notes are correctly coded, authorised, passed for payment in accordance with agreed time scales, payroll deduction schedules are sent to the payroll provider where necessary and reconciling pay deductions against invoices/charges made.
8. To provide support on payroll issues, ensuring that:
  - Timesheets received within the Finance department by the 5<sup>th</sup> of the month are packaged and sent, via courier, to the outsourced Payroll provider.
  - Timesheets received after the 5<sup>th</sup> of the month are reviewed, recorded and the manager informed that they will not be processed until the following month if non-processing will lead to an underpayment of the staff member i.e. overtime or enhanced hours not paid.
  - To work with managers on improving processes e.g. moving to electronic timesheets.
  - To provide 'ad-hoc' information to staff e.g. instructions on the completion of claims, contact numbers etc.
9. To work with rest of the Finance team in the production of the Trust's Annual Accounts.
10. The reconciliation of the Private Patient Deposits system between the Private Patients Department, the General Ledger and the Private Patients files. To ensure the prompt payment of invoices against the correct Private Patients deposit and recording all income deposited with the Trust.
11. Preparation of the annual Income Generation return for Public and Products liability insurance.
12. Assist in the administration of the Lease Car fleet system by ensuring the correct processing of Lease car user documentation. Reconciling the monthly salary pay deductions by named driver and Registration No with the Fleetcare monthly listings of Reg No and annual lease charges, ensuring all cars and drivers remain with the Trust and are used appropriately.
13. Assist the FA in responding to Internal and External Audit reports and in implementing agreed recommendations. To answer direct questions relating to work carried out and also providing evidence to Auditors (Internal and External) as required.
14. Administer the fuel card process, requesting new cards where authorised, distributing replacement cards and coding invoices from the supplier for authorisation.
- 15 Administer the purchasing card process, requesting new cards where authorised, distributing replacement cards, reconciling monthly cardholder logs against bank statements and checking and coding the monthly invoice.
16. To undertake any other duties, which may be required from time to time, as appropriate to the role.

**ORGANISATION CHART**



**ADDITIONAL INFORMATION**

**Trust Values**

This image cannot currently be displayed.

**ADDITIONAL INFORMATION**

**Health and Safety at Work Act**

The post holder is required to take responsible care for the health and safety of him/herself and other persons who may be affected by his/her acts or omissions at work. The post holder is also required to co-operate with Buckinghamshire Healthcare NHS Trust to ensure that statutory and departmental safety regulations are adhered to.

**Confidentiality**

The post holder has a responsibility to maintain confidentiality and ensure the principles of the Data Protection Act 1998, the Confidentiality: NHS Code of Practice and Trust policy on confidentiality and Data Protection are applied to patient, staff and Trust business/information.

**Equal Opportunities**

The Trust welcomes all persons without regard to age, ethnic, or national origin, gender or sexual orientation, religion, lifestyle, presenting illness, marital or parental status or disability. We aim to provide a non-judgemental service at all times.

**Managing Risk: Maintaining skills and learning from problems**

Reducing risk is everyone's responsibility. All staff in the Trust must attend training identified by their manager, or stated by the Trust to be mandatory. The Trust uses risk assessments to predict and control risk and the incident reporting system to learn from mistakes and near misses and so improve services for patients and staff. All staff are expected to become familiar with these systems and use them. The Trust has designated the prevention and control of infection as a core issue in the organisation's clinical governance, managing risk and patient safety programmes. In consequence, all employees are expected to:-

- i) Follow consistently high standards of infection control practice, especially with reference to hand hygiene and aseptic techniques,
- ii) Be aware of all Trust infection control guidelines and procedures relevant to their work.

**SAFEGUARDING OF CHILDREN AND VULNERABLE ADULTS**

During your employment with the Trust, you have a responsibility to safeguard children and vulnerable adults. You are required to complete statutory and mandatory training and take appropriate action as set out in the Trust's policies and procedures.

**Governance**

Post holders will aim to ensure that areas of the trust under their responsibility comply with "Standards for Better Health" Core and Developmental Standards and bring deficiencies to the attention of their Director"

**Information Management/ Data Quality**

The post holder must ensure that Trust records are documented, secured, stored and disposed of appropriately and in accordance with the Records Management: NHS Code of Practice and Trust policy. In addition, information recorded must be fit for purpose - accurate, relevant, up to date and complete.

**Freedom of Information**

The post holder must be aware that any information held by the Trust in theory could be requested by the public, including emails and minutes of meetings. It is therefore essential that records are accurately recorded and maintained in accordance with the Trust's policies.

**Travel to other sites**

You may be required to travel to other Trust locations. Please complete travel expense using the online system. Details of allowances can be obtained from the Human Resources Department.

**Smoking statement**

Smoking is not permitted in any premises or grounds managed, leased or owned by the Trust. Smoking is not permitted in Trust vehicles or in any vehicle parked on Trust premises.

**General**

The duties outlined above are not intended as a restrictive list and may be extended or altered to include other tasks that are commensurate with the grade. Should you have any queries or concerns relating to the contents of this letter, please contact the Recruitment team, Amersham Hospital, Whielden Street, Amersham, Bucks, HP7 0JD.

## JOB DESCRIPTION

<b>Job Title:</b>	<b>Management Accountant</b>
<b>Pay Band:</b>	<b>Band 4/5 (Dependent on Qualification)</b>
<b>Hours of Work:</b>	<b>37.5 hours per week</b>
<b>Responsible to:</b>	<b>Finance Manager (CHC)</b>
<b>Accountable to:</b>	<b>Director of Finance</b>
<b>Base Point:</b>	<b>722 Prince of Wales Road, Sheffield</b>
<b>Contract Type</b>	<b>Secondment/Fixed Term to 31<sup>st</sup> May 2020</b>

### Organisational Values

You will share a commitment to our values:

- **Empowering:** Actively engaging staff, our population and partner organisations in improving the health and wellbeing of Sheffield people
- **Progressive:** A learning organization, encouraging innovation and continuous improvement
- **Fair, Honest, Responsive and Accountable:** In how we make and implement decisions
- **Compassionate and Caring:** Focusing on the needs of our population; creating a positive working environment with colleagues

### Job Summary

- Support the Senior Finance Manager, Personalised Care in all aspects of management accounting for the CCG's Continuing Healthcare, Funded Nursing Care, Individual Funding Requests and Voluntary Sector budgets.
- Take the lead in managing payments to healthcare providers.
- To assist in ensuring that budgets and income and expenditure are accurately reported in the General Ledger and in monthly Finance reports to Board.
- To assist in ensuring that month-end and annual financial reporting is carried out in line with procedures and timetables.

- Take the lead on monitoring the Voluntary Sector, Mental Health Assessment Fees and CVI budgets.
- To provide financial advice and support to budget holders as required.
- Support the preparation of annual accounts to national timetables and in line with national guidance.

### **Main Duties and Responsibilities**

The post holder will:

- Lead on the administration and payment of invoices received from healthcare providers.
- Use the “QA” system to produce monthly payment schedule for healthcare providers not paid by invoice.
- Maintain a clear record of payments made, including an audit trail of decisions taken and ensuring budget holders and managers adhere to the CCG’s budgetary control guidelines and its Scheme of Delegation.
- Address and resolve queries raised by suppliers in relation to payments made, liaising with clinical and business support colleagues where necessary.
- Ensure that general ledger cost centres are kept up to date and reconciled routinely to records of payments made, including inputting of relevant journals for any accruals required.
- Provide financial support to clinical decisions, including standing in for the Senior Finance manager, Personalised Care, at Continuing Healthcare Resource Panels where necessary.
- Take a lead role in monitoring the budget for Voluntary Sector grant payments, Mental Health Assessment fees and CVIs, liaising with budget holders and contract managers where necessary.
- Provide timely and accurate year to date and forecast income and expenditure information for incorporation into the monthly finance report.
- Analyse and investigate spending patterns and income streams to update budgets and forecasts. Where necessary, liaise with budget holders to obtain

information that may impact on the forecast.

- Analyse and investigate budget variances, following up queries to their conclusion and suggesting appropriate corrective action
- Attend budget meetings with managers on a monthly basis to discuss budgets and other issues.
- Assist in the development and the formulation of budgets providing financial advice as necessary.
- Advise and assist budget managers and other non-finance colleagues in the use of the finance system if they encounter problems.
- Plan own workload to ensure strict adherence to the CCG's monthly financial closedown timetable and reporting cycle.
- Implement procedures of the CCG finance team and propose changes to working practices in own area where efficiencies are identified or new guidance is received from NHS England
- Design and format spreadsheets/databases to assist in the monitoring of budgets and analyses of financial data
- Support the production of the CCG's Annual Accounts and Annual Report, working to the NHS Annual Accounts timetable, including liaison with internal and external audit
- Provide cover in the absence of the Senior Finance Manager, Personalised Care.
- Maintaining an effective relationship working with colleagues across the directorate
- Carry out other such duties as are within the spirit of the job purpose, the title of the post and it's grading.
- Take a proactive approach to achievement of annual personal development plan

#### Corporate

- Develop a culture that promotes equality and values diversity. The post holder must be aware of and committed to the Equality and Diversity policies of NHS Sheffield CCG, comply with all the requirements of these policies and also actively promote Equality and Diversity issues relevant to the post.
- Ensure the principles of openness, transparency and candour are observed and upheld in all working practices.

- The post holder will have, or acquire through training provided by the organisation, the appropriate level of safeguarding and knowledge, skills and practice required for the post and be aware of and comply with the organisation's safeguarding protection policies and procedures.
- Ensure that any infection prevention and control issues are reported to the line manager/Infection Prevention and Control



## PERSON SPECIFICATION

ASSESSMENT CRITERIA	Essential	Desirable
<b>Qualifications and Experience</b>		
Good general education including GCSE Maths and English at grade C or above	√	
AAT Qualified Accountant for Band 5 or AAT Technician Level or Equivalent for Band 4	√	
Experience within a finance department in a complex organisation such as the NHS	√	
Working with financial systems including coding, payment processes and reporting	√	
NHS finance experience		√
Management Accounting Experience	√	
Extensive use of Excel spreadsheets and ability to pull together complex data	√	
<b>Knowledge and Understanding</b>		
Detailed understanding of management and financial accounting processes & procedures	√	
Knowledge of year end accounting processes	√	
Detailed understanding of General Ledger systems & coding structures	√	
Knowledge of the NHS and in particular the financial regime of the NHS		√
Appreciation of the role of CCGs in the NHS		√
<b>Skills and Competencies</b>		
Strong Excel skills – “Intermediate” level or beyond	√	
Ability to input data into spreadsheets where speed and accuracy are necessary	√	
Good communication skills, both verbal & written	√	
Ability to explain complex financial information to non-finance colleagues	√	
Ability to plan own workload to ensure financial timetables are met	√	
Strong numerical and analytical skills	√	
Strong checking and reconciliation skills	√	
Flexible and adaptable.	√	
Self-motivated	√	
Ability to work within policies and procedures with work being managed rather than supervised	√	
Ability to occasionally concentrate for long periods when inputting and analysing data	√	
Ability to switch tasks	√	

Practical experience of the Oracle Financial Accounting Software		√
<b>Attributes</b>		
Ability to work in a multi-disciplinary team	√	
Reliable	√	
Ability to work under pressure	√	
Flexible and sensitive	√	
Able to apply/retain levels of confidentiality as appropriate	√	
Enthusiastic	√	
Positive can-do attitude	√	
Commitment to continuous professional development	√	
Problem solver	√	
Independently mobile		√

### Values and Behaviours

You will uphold, role model and share a commitment to our values and supporting behaviours:

#### Empowering

- Ensure communications and engagement with our stakeholders is accessible, meaningful and facilitates their involvement
- Consult with and include others in decisions that affect them and demonstrate we have listened
- Speak up if we think something is not right, support and encourage others to do the same
- Appreciate and recognize others qualities and contributions and work collaboratively to achieve the best outcomes

#### Progressive

- Strive for continuous improvement in services, outcomes and patient experience
- Work collaboratively with all our partners and stakeholders
- Welcome and learn from constructive challenge and feedback
- User evidence to drive innovation and improvement

#### Fair, Honest, Responsive and Accountable

- Act in a way that is consistent with values and principles of the CCG and the NHS
- Do what we say we are going to do
- Evaluate, share and learn from the outcomes of our decisions
- Clearly communicate and record how decisions are made

#### Compassionate and Caring

- Actively listen to understand different points of view
- Respect and promote diversity, inclusivity and address health inequalities
- Be sensitive to the needs, priorities, abilities and aspirations of others,

valuing every person as an individual

- Be polite, courteous and respectful of difference.

<b>Date Last Reviewed:</b>		<b>By:</b>	
<b>Date Banding Approved:</b>		<b>By:</b>	