



Australian Government

Department of Education, Employment and Workplace Relations

LGAGOVA411A Prepare accounts for rates

Release 2

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Modification History

LGAGOVA411A Release 2: Layout adjusted.
LGAGOVA4011A Release 1: Primary release.

Unit Descriptor

This unit covers the preparation, checking and distribution of rates accounts and supplementary levies.

Application of the Unit

This unit supports the attainment of skills and knowledge required for competent workplace performance in councils of all sizes. Knowledge of the legislation and regulations within which councils must operate is essential. The unique nature of councils, as a tier of government directed by elected members and reflecting the needs of local communities, must be appropriately reflected.

Licensing/Regulatory Information

Not applicable.

Pre-Requisites

Not applicable.

Employability Skills Information

This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements describe the essential outcomes of a Unit of Competency

Performance criteria describe the required performance needed to demonstrate achievement of the element. Where ***bold italicised*** text is used, further information is detailed in the Range Statement. Assessment of performance is to be consistent with the Evidence Guide.

Elements and Performance Criteria

ELEMENT	PERFORMANCE CRITERIA
1 Prepare rates accounts	<p>1.1 <i>Discounts, remissions, concessions and entitlements</i> are validated and processed.</p> <p>1.2 Accounts for rates and instalment advices are produced in predetermined format and the data included is correct.</p> <p>1.3 Accounts are forwarded by the date required by <i>statutory and council requirements</i>.</p> <p>1.4 Checks are made that the control accounts in the general ledger are reconciled.</p>
2 Check accuracy of rate notices	<p>2.1 Checks are made that notices of sale and changes of address are as up to date as possible.</p> <p>2.2 Random checks of individual assessments are conducted to ensure notices include correct information on property and applicable rates.</p> <p>2.3 Ongoing checks are conducted against estimates to ensure predetermined income is correctly apportioned and accounted for.</p> <p>2.4 Levy is reconciled to rateable land values, non-rateable values and property requiring supplementary levy.</p>
3 Issue supplementary levies	<p>3.1 Affected property owners are advised that a supplementary levy will be issued.</p> <p>3.2 Supplementary levies are scheduled to maximise cost effectiveness of issue and collection.</p>
4 Recommend improvements to systems	<p>4.1 Suggestions for improvements to system are discussed with appropriate information technology or supervisory personnel.</p>

Required Skills and Knowledge

This describes the essential skills and knowledge and their level, required for this unit

Required Skills

- attention to detail
- time management

Required Knowledge

- statutory requirements relating to issue of rate notices
- council policy in regard to design and issue of rate notices
- council policies relating to remissions, concessions and entitlements
- basic accounting principles including reconciliation of ledger
- clerical procedures
- computer software

Evidence Guide

Overview of assessment requirements	A person who demonstrates competency in this unit will be able to perform the outcomes described in the Elements to the required performance level detailed in the Performance Criteria. The knowledge and skill requirements described in the Range Statement must also be demonstrated. For example, knowledge of the legislative framework and safe work practices that underpin the performance of the unit are also required to be demonstrated.
Critical aspects of evidence to be considered	<p>Predetermined income is correctly apportioned and accounted for.</p> <p>Appropriate checks of rate notices during printing are conducted.</p> <p>General ledger is reconciled.</p> <p>Cost effective send out of supplementary notices is undertaken.</p> <p>Percentage collections are received.</p>
Context of assessment	On the job or in a simulated workplace environment.
Method of assessment	<p>The following assessment methods are suggested:</p> <ul style="list-style-type: none"> • observation of the learner performing a range of workplace tasks over sufficient time to demonstrate handling of a range of contingencies • written and/or oral questioning to assess knowledge and understanding • completion of workplace documentation • third-party reports from experienced practitioners • completion of self-paced learning materials including personal reflection and feedback from trainer, coach or supervisor.
Evidence required for demonstration of consistent performance	Evidence will need to be gathered across a range of variables over a period of time including end of financial year.
Resource implications	<p>Access to a workplace or simulated case study that provides the following resources:</p> <ul style="list-style-type: none"> • computer software • council policies and procedures • legislation • accounting information and materials.

Range Statement

The Range Statement relates to the Unit of Competency as a whole. It allows for different work environments and situations that may affect performance. ***Bold italicised*** wording in the Performance Criteria is detailed below.

- Rate notices*** may:
 - be produced within the council or by external agencies
- Regulations and legislation*** may include:
 - local government acts and regulations
- Rating revenue*** may include:
 - general rates
 - ordinary rates
 - special rates
 - ad valorem rates
 - minimum rates
 - base amounts
 - annual charges for domestic waste management
 - other annual charges such as water supply and/or sewerage services
 - waste management services
 - other services
 - charges for actual use of a service
 - discounts
 - remissions
 - concessions (pensioner and other)
 - differential rates
- Discounts, remissions, concessions and entitlements*** may:
 - be granted by the state or territory government or council
- Statutory requirements*** may include:
 - information to be included in the rate notices
 - deadline for sending out rate notices
- Council policy*** may include:
 - earlier deadline than statute requires
 - additional information to be included
 - extra charges on overdue rates determined by Minister and adopted by council

Unit Sector(s)

Administration Units