# Appendix A: Glossary of terms and acronyms

## A.1 Overview

The following acronyms and definitions must be read in conjunction with the definitions contained in the *Education and Training Reform Act 2006* and the *Education and Training Reform Regulations 2007*.

**A.2 Glossary of terms and acronyms**

| Acronym | Definition |
| --- | --- |
| ABN | Australian Business Number |
| ABR | Australian Business Register |
| ADI | Authorised Deposit–Taking Institution |
| APRA | Australian Prudential Regulation Authority |
| ASIC | Australian Securities Investments Commission |
| ATO | Australian Taxation office |
| AUP | Agreed-Upon Procedures |
| BAS | Business Activity Statement |
| BER | Building Education Revolution |
| BDA  | Balance Day Adjustment |
| Business Manager | Usually refers to an Education Support (ES) staff member who performs financial and related administrative activities. The term is used throughout the manual to cover administrative managers, registrars and clerical officers in smaller schools and principals in small primary schools where clerical assistance is not available, and any other officer with this responsibility. |
| Capital acquisitions | Required to be identified separately on the Business Activity Statement (BAS). Capital assets include plant and equipment, motor vehicles, land and buildings etc. |
| CASES21 | Computerised Administrative Systems Environment in Schools is the software package provided to Victorian Government schools to support school administration, finance and central reporting. |
| CBS | Centralised Banking System |
| CoA | Chart of Accounts |
| CRT | Casual Relief Teacher |
| CSEF | Camps Sport and Excursion Fund |
| DEEWR | Commonwealth Department of Education, Employment and Workplace Relations |
| DET or the Department | Department of Education and Training Victoria |
| Designated officer | Staff authorised by the school council (after consultation with the principal) to carry out administrative functions that affect financial decisions of the school council. |
| DGR | Deductible Gift Recipient |
| DTF | Department of Treasury and Finance  |
| ECD | Early Childhood Development (Kindergartens, Day Care, Maternal Health) |
| EFTPOS | Electronic Funds Transfer at Point of Sale |
| EOP | End of Period |
| EOY | End of Year |
| ES | Education Support |
| FBT  | Fringe Benefits Tax |
| FSD | Financial Services Division, an entity within the Department of Education and Training Victoria. |
| FTC | Fuel Tax Credits |
| GL | General Ledger |
| GST | Goods and Services Tax |
| GVM | Gross Vehicle Mass |
| HR | Human Resources |
| HYIA | High Yield Investment Account |
| ICAS | International Competitions and Assessments for Schools |
| LOTE | Languages Other Than English |
| LSL | Long Service Leave |
| NBV | Net Book Value |
| NPSE | Non Profit Sub Entity |
| PO | Purchase order |
| RCTI | Recipient Created Tax Invoice |
| SEIL | Senior Education Improvement Leader |
| SFLO | School Finance Liaison Officer, employed by the Department to assist schools with ongoing support in relation to their financial affairs (i.e. support setting up or closing down the school). |
| SMS | Schools Maintenance System |
| School Community Associations | Organisations formed for the purpose of assisting schools in terms of parts 43 to 47 of the *Education and Reform Regulations 2007*. They may, with the approval of the school council, raise funds for the benefit of the school. |
| SFAF | Schools Financial Assurance Framework |
| SDS | Special Developmental School |
| SECS | School Equipment Coverage Scheme |
| Services  | Includes the performance of any service required by the school to initiate or maintain its educational programs or improve and maintain its equipment, buildings, furniture and furnishings and grounds |
| SRO | State Revenue Office  |
| SRP | Student Resource Package |
| STLR | Short Term Leave Replacement |
| SFMA | Strategic Financial Management Advisor |
| Stores | Includes all equipment and all materials required by a school to initiate or maintain its educational programs. |
| TAC | Transport Accident Commission |
| TCV | Treasury Corporation of Victoria |
| TFN | Tax File Number |
| VAGO | Victorian Auditor-General’s Office |
| VET | Vocational Education and Training |
| VFMC | Victorian Funds Management Corporation |
| VIT | Victorian Institute of Teaching |
| VMIA | Victorian Managed Insurance Authority |
| VPSSA | Victoria Primary School Sports Association |
| VRQA | Victorian Registration and Qualifications Authority |
| VSBA | Victorian School Building Authority |
| VYDP | Victorian Youth Development Program |
| WWC | Working With Children check |

## Additional resources and support

* [Chart of Accounts](https://www.education.vic.gov.au/Documents/school/teachers/management/%E2%80%A2%09http%3A/www.education.vic.gov.au/school/teachers/management/finance/Pages/cases21.aspx) for Victorian Government Schools available on the Finance website
* [School Policy and Advisory Guide](https://www.education.vic.gov.au/Documents/school/teachers/management/%E2%80%A2%09http%3A/www.education.vic.gov.au/school/principals/spag/finance/Pages/budgeting.aspx)
* For more information, contact the CASES21 Support staff via the Service Gateway or Service Desk. Access the Gateway at: [Service Gateway](https://servicegateway.eduweb.vic.gov.au/) or 1800 641 943.
* Contact the Schools Financial Management Support team. Email schools.finance.support@edumail.vic.gov.au for assistance.

## Version and revision control record

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