

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 <i>Education and Reform Regulations 2007</i> . 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](#) for Victorian Government Schools available on the Finance website
- [School Policy and Advisory Guide](#)
- For more information, contact the CASES21 Support staff via the Service Gateway or Service Desk. Access the Gateway at: [Service Gateway](#) or 1800 641 943.
- Contact the Schools Financial Management Support team. Email schools.finance.support@edumail.vic.gov.au for assistance.

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