



LMBR glossary: key terms

Schools Budgeting and Planning Solution			
TERM	DEFINITION	TERM	DEFINITION
Actuals (Forecasting)	Actuals (actual revenue and expenditure) captured in SAP ECC that are available for comparison with budget to adjust forecasts.	Adjustments	Changes to the forecast for the remainder of the year.
Capital Expenditure (CAPEX)	Capital expenditure (CAPEX) covers the acquisition of equipment or furniture (over \$10,000), the carrying out of building refurbishment and grounds improvements. Examples: Ground improvements, building extensions, purchase of asset (over \$10,000). Note: This excludes new buildings such as a COLA	Cost Centre	SAP master data object used for financial data collation and reporting purposes. The purpose of a cost centre is to enable budget accountability and reporting in a particular area of responsibility for example English, Maths, and Administration.
General Ledger (GL) Account	The general ledger (GL) account represents the nature and type of transactions. GL accounts represent assets, liabilities, revenue and expenditure required for financial statements. Examples of Revenue Accounts: 420001 Excursions, 420002 Fund Raising, 420003 Hire of Facilities, 420009 General School Contributions, 420010 Subject Contributions, 420011 Canteen Sales, 420100 Miscellaneous Income. Examples of Expenditure Accounts: 522147 Waste, 522874 General Staff Training, 520716 Office Equipment Lease, 522147 Waste Removal.	GL Account Code	A general ledger (GL) account code is assigned to each GL account. Revenue account codes start with “4” and expenditure account codes start with “5”.
Internal orders	Internal orders are used for managing costs within a cost centre where there is a requirement for further granularity of information (eg managing local activities/excursions, third party funding and school operated projects). Examples of internal orders: excursions, local activities, local funding, third party funding. There are two types of Internal Orders – statistical and real. Statistical Internal orders tracks revenue and expenditure against particular excursions/activities. Real Internal orders used to collect money on behalf of a third party (eg charity).	Line Item	Line items provide a detailed breakdown of a budget entered for a particular general ledger (GL) account.

Master Data Record	Master data is a generic term used to describe data, stored in SAP, to perform different transactions. Example: The master data of a cost centre contains the name of the cost centre, the person responsible for the cost centre and the corresponding hierarchy area.	Operational Expenditure (OPEX)	Operational expenditure (OPEX) relates to the purchase of goods and services required to effectively run a school. This excludes salary related payments. Examples: Maintenance, office equipment lease, motor insurance.
Profit Centre	An organisational unit in SAP with the purpose of internal control and reporting (eg a School may have an operational and DGR profit centre). Profit centres are the lowest point you can report on the profit and loss statement (P/L) and the balance sheet.	Programs	A planned series of future events, items, or performances. There are both operational programs (eg local, State-wide and National Partnership Programs) capital programs (eg purchase of an asset, construction of an asset).
Revenue	This is the income received from contributions, funding, and any sales that are made (eg general school contributions, hire of facilities, excursions. Commercial revenue is recognised in SAP when a 'customer' invoice is generated.	Source of Funds	Source of funds represent where a particular funding is coming from. Schools will have four possible sources of funds: School funds, Commonwealth and other funds, Deductible gift recipient funds and Capital funds
Work Breakdown Structure (WBS)	A Work Breakdown Structure (WBS) is a hierarchical structure of a project which is made up of WBS elements. It is the basis for organisation and coordination of a project.		

Schools Finance

TERM	DEFINITION	TERM	DEFINITION
Accrual Accounting	The accounting basis whereby income is recognised in the period earned, and expenses are recognised in the period incurred (even though payment hasn't been received it is recognised). The timing of the payment of cash is not relevant to the recognition of the income or expense. Accrual Accounting focuses on resource flows according to the period in which they were generated or consumed. It also involves the reporting of assets and outstanding liabilities and brings in cost allocation concepts such as depreciation of assets. It allows for more accurate and appropriate budgeting and planning.	Bank Reconciliation	A process which adjusts bank account balances to reflect transactions that have occurred since the reporting date.
Bottom Up Budgeting	An approach to budget and planning management in which the Cost Centre Owner will perform budget estimation for their own revenue and expenditure within their Cost Centre. This approach requires Principals to approve and finalise budgets.	Cost Centre	SAP master data object used for financial data collation and reporting purposes. The purpose of a cost centre is to enable budget accountability and reporting in a particular area of responsibility e.g. English, Maths, and Administration.
Customer Master	A master data object that represents people or organisations. Each record contains relevant customer data used during the business process such as address, payment terms, ABN and payment method.	Fund	Represents where particular sources of money are coming from (e.g. RAM, Commonwealth, school and community sources).

Internal Order	Internal orders are used for managing costs within a cost centre where there is a requirement for further granularity of information, e.g. managing local activities/excursions, third party funding and school operated projects). Examples of internal orders: excursions, local activities, local funding, third party funding. There are two types of Internal Orders: Statistical Internal orders: Allows the tracking of revenue and expenditure against particular excursions/activities. Real Internal orders: Used for collecting money on behalf of a third party (e.g. charity).	Journal	Journal entries are used to correct and/or transfer balances. They do this by crediting or debiting accounts. A journal entry must have at least two lines where one debits and the other credits. This is known as double entry accounting. Journal entries are created for many reasons. An example of a journal entry is an interschool journal between two schools to recover costs from a joint excursion
Operational Expenditure (OPEX)	Operational expenditure (OPEX) relates to the purchase of goods and services required to effectively run a school. This excludes salary related payments Examples: Maintenance, office equipment lease, motor insurance.	Purchase Order (PO)	A purchase order is a formal request or instruction from a school to a supplier to provide goods or services by a certain point in time. At a school the purchase order is automatically generated from the approved shopping cart and electronically transmitted to the supplier.
SAP	An abbreviation for Systems Applications and Products used in data processing.	Top Down Budgeting	An approach to budget and planning management in which the Principal will perform budget estimation for respective revenue and expenditure across all Cost Centres.
WBS element	Work breakdown structure (WBS) elements are used to plan and collect costs for a project. A project is made up of many WBS elements organised in a hierarchical structure	3 way match	A procedure that is used for processing a vendor invoice against a purchase document and goods receipt and checking for accuracy and any changes on the invoice prior to payment.

Student Management			
TERM	DEFINITION	TERM	DEFINITION
ebs4 Client Cash Desk	The ebs4 Client (Student Administration) Cash Desk module allows users to create sundry fees and process payments for students, business partners and others, and sends details of relevant financial transactions to SAP Finance.	Reporting Cradle	This is where users access all reports relating to ebs4. It can be accessed through ebs4 Agent and ebs4 Client. This could include:- Cohort Reports- Curriculum Reports- Finance Reports- Timetabling Reports
Student Administration (or ebs4 Client)	Enables authorised staff to organise and manage the activities of individual and groups of students. It incorporates timetables, scheduling, student finance, attendance, subject selection, behaviour, medications, sick bay and emergency care. It will be primarily used by SASS, Principals and executive.	Student Management (or ebs4 Agent)	Enables teachers, executive and principals to access student, class and room details, upcoming events and whole school reports. Teachers can mark rolls and enter behaviour incidents about students.
Student Transactions Screens	The Student Transactions screen gives users the ability to search for contacts and view fees for the students the contact is financially responsible for.	Timetables and Rolls (or ebs4 Windows)	This application is a module of Student Administration and is linked from the interface. It is primarily used for creating and managing Timetables, scheduled events and attendance rolls.

Unit Instance (UI)	A Unit Instance (UI) is what is being offered by the school e.g. Year 10 Mathematics, Chess Club, Museum Excursion, Year 10 Scholastic Year Group.	Unit Instance Occurrence (UIO)	A Unit Instance Occurrence (UIO) is when the UI is being offered by the school e.g. 2014, 2015, Term 1 – 2014, Term 1 – 2015.
Student Group	A Student Group is a further segmentation of a UIO, where students are separated into separate groups that can be scheduled together or separately	Student Wellbeing (or Synergy)	Enables authorised staff to view, manage and update individual student wellbeing records such as personalised learning and support, health, disability, risk factors, counselling and suspension. It will be used primarily by Principals, Counsellors, Learning Support Teams and SASS

Student Wellbeing			
TERM	DEFINITION	TERM	DEFINITION
AMU	Access Management Utility (AMU) is a DEC management tool accessed through the staff portal which allows principals to assign roles and permissions to DEC provided applications.	ASCIA Action Plan for Allergic Reactions	An action plan that details the emergency response for allergic reactions. For use when no adrenaline auto-injector has been prescribed
ASCIA Action Plan for Anaphylaxis	An action plan that details the emergency response for anaphylaxis, including instructions for using the adrenaline auto-injector. A copy should always be stored with the auto-injector.	ERP	An Emergency Response Plan is an action plan that details information relating to the management of an emergency for an individual student diagnosed as being at specific risk.
Group Reports	This is where users access all reports relating to ebs4. It can be accessed through ebs4 Agent and ebs4 Client.	ICHP	An individual health care plan (IHCP) formalises the plan of support for students with more complex health care needs. The principal will initiate the development of such a plan in particular circumstances. An individual health care plan (IHCP) formalises the plan of support for students with more complex health care needs. The principal will initiate the development of such a plan in particular circumstances.
Parent Link	A Parent link is a UI that has been defined as a parent with relevant UIs as children that flow up e.g. Year 10 Scholastic Year Group (Parent) has Year 10 Mathematics (Child), Year 10 English (Child) and Year 10 Science (Child) as mandatory enrolments.	Regional	User assigned with 'Regional' view, create and update permissions in Student Wellbeing.
Reporting Cradle	This is where users access all reports relating to ebs4. It can be accessed through ebs4 Agent and ebs4 Client. This could include: Cohort Reports, Curriculum Reports, Finance Reports, and Timetabling Reports	Role permissions	A users ability to view, create or update data within an application based on the 'Role' they have been assigned
Wideboy	The Wideboy is an end-to-end view of all UI and UIO fields to be populated on a single grid view.	Wildcard	A character that can be substituted for any or a defined sub set of all possible characters when conducting a search within the system. In all ebs4 applications the character used is a percentage sign (%)