

## **SECTION D: FISCAL MANAGEMENT**

Section D of the EPS/NSBA policy classification system provides a repository for statements concerning fiscal affairs and the management of district funds. Statements relating to the financing of school construction, however, are filed in the **F (Facilities Development)** section.

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<b><u>File:</u></b>	<b><u>Title:</u></b>
<b>DA</b>	<b>Fiscal Management Goals</b>
<b>DB</b>	<b>Annual Budget</b>
<b>DBC</b>	<b>Budget Deadlines and Schedules</b>
<b>DBD</b>	<b>Budget Planning</b>
<b>DBG</b>	<b>Budget Adoption Procedures</b>
<b>DBI</b>	<b>Budget Account Deficit Policy</b>
<b>DBI-R</b>	<b>Budget Transfer Procedures</b> – Moved to Reference Manual 12/2014
<b>DBK</b>	<b>Budget Transfer Authority</b>
<b>DD</b>	<b>Funding Proposals and Applications</b>
<b>DFB</b>	<b>Revenues from School-Owned Real Estate</b>
<b>DFC</b>	<b>Scholarships and Gifts</b>
<b>DFC-A</b>	<b>Scholarship Grant</b>
<b>DFC-B</b>	<b>Gift</b>
<b>DG</b>	<b>Depository of Funds</b>
<b>DGA</b>	<b>Authorized Signatures</b>
<b>DH</b>	<b>Bonded Employees and Officers</b>
<b>DI</b>	<b>Fiscal Accounting and Reporting</b>
<b>DIA</b>	<b>General Guidelines Regarding All School Funds &amp; Accounts</b>
<b>DIB</b>	<b>Types of Funds</b>
<b>DIB2</b>	<b>Policy RE: Expenditures from School Choice Revolving Acct</b> – Moved to Reference Manual 12/2014
<b>DIB2-R</b>	<b>Expenditures from the School Choice Revolving Account</b> – Moved to Reference Manual 12/2014
<b>DJ</b>	<b>Purchasing</b>
<b>DJA</b>	<b>Purchasing Authority</b>
<b>DJE</b>	<b>Bidding Requirements</b>
<b>DJF</b>	<b>Cooperative Purchasing</b>
<b>DK</b>	<b>Payment Procedures</b>
<b>DKC</b>	<b>Expense Reimbursements</b>