

**SECTION D: FISCAL MANAGEMENT**

=====  
Section D of the EPS/NSBA policy classification system provides a repository for statements concerning district 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.  
=====

<u>DA</u>	<u>General Fund Balance</u>
<u>DB</u>	<u>Budget Hearings and Reviews</u>
<u>DC</u>	<u>Accountability for Funds/Transfer of Surplus</u>
<u>DD-N</u>	<u>Free Admissions to District Activities</u>
<u>DE</u>	<u>Credit Card and Purchase Card Use</u>
<u>DF</u>	<u>Fiscal Accounting and Reporting</u>
<u>DFA</u>	<u>Fiscal Accounting and Reporting/Types of Funds</u>
<u>DG</u>	<u>Audits</u>
<u>DH</u>	<u>Purchasing Authority</u>
<u>DI</u>	<u>Contracts</u>
<u>DJ</u>	<u>Petty Cash Accounts</u>
<u>DK</u>	<u>Incidental Accounts</u>
<u>DL</u>	<u>Purchasing Procedures</u>
<u>DM</u>	<u>Payment Procedures</u>
<u>DMA-N</u>	<u>Payment Procedures for Certified Employees</u>
<u>DN-N</u>	<u>Payday Schedules</u>
<u>DO</u>	<u>Expense Reimbursements (Lodging, Mileage, and Meals)</u>
<u>DP</u>	<u>Cash in School Buildings</u>