

D--FISCAL MANAGEMENT

CODING BOARD	NAME	ADOPTED BY SCHOOL
DA	Goals and Objectives	
DB	Planning Programming Budgeting System	
DB	Budget Management	D
DB-3	Budget Management	N
DB-3®(Nor)	Budget Management	
DBC	Budget Process	H
DC	Annual Operating Budget	
DCDA®	Publications of Recommendations (Budget)	
DD	State & Federal Aid Eligibility Determination	
DE	Debt Limitation	
DF	Revenues	
DFA	Investment Policy	D/H
DFA-1	Investment Policy	N
DFC	Federal Aid	D/H/N/S
DFF	Authorization to Sign Contracts	D/H/N/S
DFG®	Copying Fees in School Offices	
DG	Depository of Funds	
DH	Bonded Employees	
DI	Accounting and Reporting	
DIA	Accounting System	S
DID-3	Audit Procedures	N
DJ	Expenditure of Funds	
DJ	Purchasing	D/H/S/N
DJB®	Petty Cash Accounts	
DJE	Competitive Bidding	D/H/S
DJE-1	Competitive Bidding	N
DJE®	Purchasing of Goods and Services	S
DJEA	Purchasing Authority	D/N/H
DJEA®	Purchasing Authority	S
DJEAB®	Administrative Leeway	S
DJEB®	Quality Control	S
DJEBA®	Specifications	S
DJEBB®	Purchasing Guides and Vendor Lists	S
DJECA®	Standardization	S
DJED®	Bids and Quotations Requirements	S
DJEE-1®	Local Purchasing	S
DJEG®	Purchase Orders and Contracts	

CODING BOARD	NAME	ADOPTED BY SCHOOL
DJEJA	Bill Payment Authorization	D/H/N/S
DK®	Student Activities Funds Management	
DL	Cash in School Buildings	
DM	Reserve Funds	
DN	Surplus Funds	
DO®	School Properties Disposal Procedure	
DO-2	School Properties Disposal	N
DO-2® (Nor)	School Properties Disposal	N
DOA®	Lost and Found	

KEY TO NOTATIONS:

Black No policy
BOLD Policy Adopted by Board(s)
 ® SAU regulation available
 ®() Individual District regulation available
 Cf Cross Reference

LEGEND:

D - DRESDEN
 H - HANOVER
 N - NORWICH
 S - SAU 70