

SECTION D: FISCAL MANAGEMENT

DA	Fiscal Responsibility
DB	Annual Budget
DC	Taxing and Borrowing Authority/Limitations
DCB	Political Campaigns
DD	Grants
DEA	Tax Sources
DED	Disposition of Unbudgeted Revenue
DFA	Revenues from Investments/Use of Surplus Funds
DFEA	Guest Passes for Senior Citizens
DG	Depository of Funds
DGA	Authorized Signatures
DH	Bonded Employees and Officers
DI	Fiscal Accounting and Reporting/Accounting System
DIE	Audits
DJB	Petty Cash Accounts
DJF	Purchasing
DK	Payment Process
DLB	Salary Deductions
DLC	Expense Reimbursements
DN	School Properties Disposal Procedure