

Section **D** of the NEPN/NSBA classification system contains policies, regulations, and exhibits on school finances and the management of funds.

[DBG – Budget Adoption Process](#)

[DFA – Revenues from Investments](#)

[DFF – Student Activities Funds](#)

[DG – Money Handling](#)

[DI – Fiscal Accounting and Reporting](#)

[DIDA – Fixed Assets](#)

[DIE – Audits/Financial Monitoring](#)

[DIEA – Governmental Accounting Standards Boards Statement No. 54 – Fund Balance](#)

[DJ – Bidding Purchasing Requirements \(Non-Federal\)](#)

[DJ-1 Bidding Purchasing Requirements \(Federal\)](#)

[DJ-R Bidding Purchasing Requirements \(Federal Procurement Manual\)](#)

[DJC – Petty Cash Accounts](#)

[DJH – Purchasing and Contracting: Procurement Staff Code of Conduct \(Federal/Non-Federal\)](#)

[DLB – Tax Sheltered Annuities](#)

[DM – Cash in School Buildings](#)

[DN – School Property Disposition](#)