Reference: FINANCE AND ADMINISTRATION
Section: ADMINISTRATIVE SERVICES
Title: FIXED ASSET GUIDELINES

Policy Number: 03-02-07 Issue Date: 04-01-2014 Revision Date: 05-07-2021

## I. PURPOSE

These guidelines set forth the policies and procedures to be followed for the Fixed Asset System for the Niagara Frontier Transportation Authority and the Niagara Frontier Transit Metro System, Inc. (collectively referred to as "NFTA" or "Authority").

## II. POLICY

Every Supervisor and or Manager is responsible for the fixed assets in their respective location of responsibility.

## III. PROCEDURE

Please refer to the attached Fixed Asset Policy Manual. Any questions may be directed to the Capital Project Accountants.