

**Reference :** FINANCE AND ADMINISTRATION  
**Section :** ADMINISTRATIVE SERVICES  
**Title :** FIXED ASSET GUIDELINES  
**Policy Number :** 03-02-07  
**Issue Date :** 04/01/2014  
**Revision Date :**

### **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").

### **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.



Fixed Asset Policy.pdf

Revision dates: 9/30/01