

Index

<i>Objective</i>	3
<i>Policies</i>	3
<i>Responsibilities</i>	4
<i>Guidelines</i>	4
<i>Record Keeping</i>	5
<i>Identification</i>	7
<i>Depreciation</i>	7
<i>Expensing of Fixed Assets</i>	7
<i>Assets Assigning</i>	8
<i>Assets under employees' custody:</i>	8
<i>Transfers</i>	8
<i>Disposal and Write off:</i>	9
<i>Insurance:</i>	9
<i>Records of movable assets:</i>	10
<i>Leased Assets:</i>	10
<i>Periodic Physical Count:</i>	10
<i>Policy Document Control</i>	11
<i>Fixed Assets Recording Control</i>	11
<i>Fixed Assets Acquisition – Documentation</i>	12
<i>Employee Clearance</i>	13
<i>Physical Count Instructions</i>	13
<i>Preparation</i>	13
<i>Physical Count</i>	14
<i>Finalization</i>	16