

The American University of Kurdistan Fixed Assets Policy and Procedures

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I. INTRODUCTION

- a. Authority: The Board of Trustees (herein referred as "Board") at The American University of Kurdistan (herein referred as "AUK" or

III. POLICY STATEMENT

All fixed asset purchases must comply with the Office of Finance's (purchasing) policies and procedures. Approval of the capital project involving the acquisition or construction of fixed assets must be approved in line with the Capital Project Approval Process. AUK must acquire all fixed assets; they must have a useful life of more than one year, and fulfill capitalization criteria.

Asset type:	Useful Life
Land	N/A

VII. Forms (ASSET DISPOSAL FORM)



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REQUEST (JUSTIFICATION)

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PROPERTY DETAIL

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DATE: _____

Form Approver (print name)

(Department Head or Dean)

Signature

DATE: _____

Office of Financial Management

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