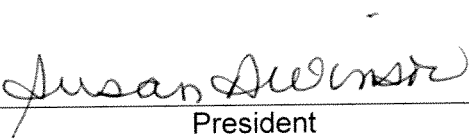
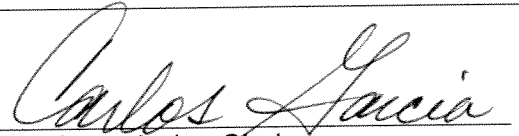


**AIKEN TECHNICAL COLLEGE
POLICY**

Policy Title: EQUIPMENT USE AND INVENTORY	Policy Number: 7-2-104
Institutional Authority: Vice President of Administrative Services	
Associated SBTCE Policy: 4-5-101	
Associated ATC Procedure: 7-2-104.1	

Approved: 
President


Commission Chairperson

Date Adopted: 07/01/2004
Date Revised: 05/12/2008

It is the policy of Aiken Technical College to maintain a proper record for equipment use and inventory control.

Inventory shall be maintained in a manner approved by the State Board for Technical and Comprehensive Education and the records shall contain such statistical data as may be deemed necessary in fiscal and physical accounting for the equipment and its use.

Capital assets shall be recorded and depreciated in accordance with GASB 34 and the State of South Carolina Comptroller General's Office policies and procedures.

Policy Review		
Review Date	Reviewed By	Date Completed
07/01/2007		
05/12/2013		