

## **Equipment and Fabrication**

SC64000 Equipment Computers SC64100 Equipment Fabrication SC64550 Equipment Scientific SC64600 Equipment Shop

## **General Purpose Equipment**

When budgeted, equipment is allowable on federally funded awards.

- Computers cannot generally be purchased 100% on a federally funded grant. 80% can be placed on the grant and 20% on discretionary or gift funds.
- Charging equipment on an award without an equipment budget requires sponsor approval.
- Equipment is defined as any item valued at \$1,000 or more with a useful life of 1 year or more.

## **Shop Charges**

Any charges incurred at a fully costed shop such as the UR NANO facility, the Cornell facility, RIT shop, etc. can be charged to federally funded awards that carry an appropriate budget for such charges.

## **Fabrication**

Using the fabrication subcode requires prior approval through the issue of a fabrication tag number. Fabrication Policy and proceedure is found on:

https://www.rochester.edu/orpa/\_assets/pdf/policy\_fabricationPolicy.pdf

- ❖ It is the responsibility of the Principal Investigator to advise Plant and Debt Accounting when a special purpose equipment item is to be fabricated. A written request must be submitted to Plant and Debt Accounting prior to any initial purchase.
- This fabrication request should include a description of the item to be fabricated, a scientific justification, a breakdown of items and costs that will be used in the fabrication, the total cost of the components to be purchased, FAO that these will be charged to and an estimated completion date. These can be sent to the department Administrator and Property Accounting at <a href="mailto:equipadmin@rochester.edu">equipadmin@rochester.edu</a>
- Sponsor approval of this fabrication and equipment is required.
- Once the fabrication tag has been issued, pieces for the fabrication can be purchased referencing this tag number.
- ❖ It is the Principal Investigator's responsibility to notify the department and property accounting that the fabrication is complete and ensure that the tag is placed on the fabricated piece of equipment when possible.
- Once the equipment has been completely built, the fabrication tag can be closed, tag placed on the unit and depreciation will begin on the completed piece of equipment.