

Fabrication Information

Fabrication is the building of equipment on-site and subsequent capitalization of the asset associated with Cornell. It can be distinguished by any one of the following:

- Development – the construction creates a one-of-a-kind piece of equipment.
- Components – the original components bear no resemblance to the finished equipment.
- Components – the original components are attached to, or are internal to the finished equipment.

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Accounting:

- The asset must have a useful life of at least 2 years and the total cost must exceed **\$5,000** otherwise its not a fabrication.
- Request a fabrication subaccount (Stacey Depew – ssd32) before starting the project.
 - Name of the fabrication project
 - Estimate total cost of fabrication

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- All costs associated with the fabrication project must be coded one of two ways:
 - External vendors - the account, fabrication subaccount and object code 6290.
 - Internal Cornell - the account, fabrication subaccount and object code 6295. At the kiosk, make sure you use the object code drop down and select the correct object code.
 - If requesting work from the recharge operations (ie: Machine Shop, etc.) make sure the complete accounting string is communicated.



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- General items such as tools, cabinets, carts, etc. are not normally viewed as fabrication components as they can be used on other projects or in the lab.
- Business Purpose – please be sure to provide a detailed explanation that supports the purpose of the purchase. Auditors need to understand the purchase is justified.
- Please do not hesitate to contact Stacey Depew (ssd32) or Brenda Irvin (bji2) if you have questions or need clarification.