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 it's not a fabrication.
- Request a fabrication subaccount (Stacey Depew – ssd32) before starting the project.
- Name of the fabrication project
- Estimate total cost of fabrication
Fabrication Information

• **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.
Fabrication Information

• 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.