Equipment and Fabrication

2610 – Laboratory Equipment
2620 – Computer Equipment
2680 – Fully Costed Shops
2690 – Fabrication

General Purpose Equipment
When budgeted, equipment is allowable on federally funded awards.
- Computers cannot generally be purchased 100% on a federally funded award.
- Charging equipment on an award without an equipment budget typically requires sponsor approval.
- Equipment is defined as any item valued at $1,000 or more (including shipping) with a useful life of more than 2 years.

Shop Charges
Any charges incurred at a fully costed shop such as the UR NANO facility, the Cornell facility, or the RIT shop 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.
- A fabrication tag can be obtained through the submission of a letter to Property Accounting detailing the use of the equipment, pieces to be purchased, and account to be used. These can be sent to the department Administrator and Property Accounting at equipadmin@rochester.edu
- Sponsor approval of this fabrication and equipment is typically required.
- Once the fabrication tag has been issued, pieces of the fabrication can be purchased with the mention of this tag number.
- Once the equipment has been completely built, the fabrication tag can be closed and depreciation will begin on the completed piece of equipment.