

## CSP-6-02 Equipment Fabrication on a grant or sponsored program

### CSP-6-02.01 Introduction

A "fabrication" is equipment that is being constructed or developed for The University of Akron by combining components or materials into one identifiable unit. All components must work as one unit to be considered a fabrication; parts alone are not considered a fabrication.

### CSP-6-02.02 Definitions

1. **Equipment fabrication** is defined as the transformation of materials, supplies, and hardware costs into an item(s) of equipment that:
  - a. does not currently exist;
  - b. meets unique research specifications (typically as outlined in a research proposal or award)
  - c. has a total estimated cost in excess of \$5,000;
  - d. has an estimated useful life of at least 2 years;
  - e. when completed, will not be affixed permanently to a building or structure
  
2. An **equipment fabrication account** is defined as an account that collects all costs associated with the creation of an equipment fabrication.

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# Fabrication of Equipment

