

## Equipment Fabrication Matrix

	Overhead?	Project Type	Allowability Schedule	Project Classification	Task DFF	Place In Service Date	Integration to FA
Caltech Owned Fabrication	No	Capital	Fabrication	CIT Owned Fab	Equipment Fab	Yes	Yes
Gov't Owned Fab (will be held at Caltech site)	No	Non-Capital	Fabrication	Gov't Owned Fab	N/A	not available; track in DFF	Manual
Other Owned Fab (will be held at Caltech site)	No	Non-Capital	Fabrication	Other Owned Fab	N/A	not available; track in DFF	Manual
Govt Owned Deliverable: continued access / space hardware	No	Non-Capital	Fabrication	Fab: Govt Deliverable	N/A	not available; track in DOFF	No
Other Owned Deliverable: continued access / Space hardware	No	Non-Capital	Fabrication	Fab: Other Deliverable	N/A	not available; track in DFF	No
Govt Owned Deliverable: no access	Yes	Non-Capital	Research	Fab: Govt Deliverable	N/A	not available; track in DFF	No
Other Owned Deliverable: no access	Yes	Non-Capital	Research	Fab: Other Deliverable	N/A	not available; track in DFF	No

### Notes

#### Difference between Govt / Other owned fabrication and Govt or other owned deliverable

Government or Other owned fabrications will remain at a Caltech site when placed in service; Deliverables will not remain at Caltech.

#### Renovations to fixtures and fittings / facility Improvements

A different threshold (\$100, 000) applies to fabrication of equipment that is permanently affixed to a building and facility improvements or rehabs. Institute Finance should be consulted in the set up of such fabrications.

#### Capital vs. Non-Capital

A fabrication should be classified as capital if it will belong to Caltech and included in Caltech's Financial Statements upon being placed in service. Costs are held in a work in process account until the item is placed in service. Thereafter the item is included as an asset on Caltech's balance sheet and annual depreciation is included in the Operating Statement.

When Caltech does not hold title, equipment may not be included in Caltech's balance sheet. Instead, costs are expensed as they are incurred. Depending on the circumstances overhead may be applicable.