

Schedule of Charges Tools

- Schedule of Charges (SOC) PPM 6085: <http://www.k-state.edu/policies/ppm/6085.html>
- Policy on Sales of Products and Services PPM 6080: <http://www.k-state.edu/policies/ppm/6080.html>
- FIS Instructions (PCA Codes) PPM 6030: <http://www.k-state.edu/policies/ppm/6030.html>
- Use the forms available on Eforms under “Inventory”
- State appropriated funds should not be used to support SOC activity; all expenses (including salaries) and revenue should post to the same FIS account

Salaries, Wages & Benefits

- 12 Month Employee = 2,080 Hours/Year
- 9 Month Employee = 1,600 Hours/Year
- Benefit Rates: <http://www.k-state.edu/research/preaward/fringe.htm>

Equipment Depreciation (Items \$5,000 or more and with a useful life > 1 year)

(only applicable when sales are not made primarily to grant or contract accounts; other restrictions may apply)

- Use FIS Discoverer Report “ZFA Fixed Assets” for: Property Number, Purchase Date, Object Code, Acquisition Code (Use Acquisition Code to verify equipment was purchased with non-federal funds)
- Property Management PPM 6510: <http://www.k-state.edu/policies/ppm/6510.html>
- Item may not be fully depreciated using Board of Regents Useful Life when first included in a SOC.

Depreciable Life:

Object Code & Equipment Type	Useful Life
4010 Agricultural	8
4020 Household	8
4030 Office	8
4040 Professional & Scientific	8
4050 Automobiles	5
4060 Trucks & Mobile	5
4080 Shop & Maintenance	8
4090 Other	8
4091 Art Collection	5
4100 Livestock	8
4110 Books	5
4120 Reprographic	8
4130 Microcomputer Systems	3
4160 Information Processing	3
4180 System Software	8
4610 Telecom Terminal	8
4620 Telecom Switch	8
4630 Telecom Transmiss	8
4640 Radio – Portable	8
4650 Radio – Fixed	8
4660 Data Communication	8
4980 Intangible Software	8

The above Depreciable Lives are in compliance with Kansas Board of Regent’s Depreciation Policy. Another depreciable life is allowable, however, must meet industry averages and requires justification and documentation.