

## Checklist - Request to Establish/Modify a State Operating Account

State Operating Accounts are unrestricted state-supported accounts other than Ledger 2 Maryland Industrial Partnerships<sup>1</sup> (MIPS Ledger 2) (accounts that begin with 292) or Cost Shares<sup>2</sup> (accounts that begin with 22 or 23). When requesting a new state operating account, please complete this document and ensure it gets forwarded to the Budget Office by attaching to the KFS account create or modification document. Please add the College/Divisional Business Officer as an ad-hoc approver to the request. The Budget Office **will not create or modify** the account unless the **CBO's/DBO's approval or his/her designee's approval** is obtained first.

The Budget Office will use the information below to help in its determination of whether the account should be set up as fringe bearing or fringe reimbursable. The checklist is one input as well as other factors unique to the account's circumstances and activity. The fringe reimbursable status, once determined, is subject to periodic review for appropriateness. If fringe reimbursable, the Budget Office will add the account to the monthly reimbursement automated journal entry and will change the "fringe reimbursable" code on the account from N/A to a reimbursable code. By default, the account will be fringe bearing (or N/A) unless this form is received with the account request/modification. Please check the following that applies to this account:

Applies to this Account	Is this Account....?	Fringe Reimbursable Yes or No
	Funded by already existing state base funds within the college or division?	Yes
	Funded by Entrepreneurial Graduate Tuition Revenues?	Yes
	Funded by College Revenues other than UGRAD Tuition Differential or Entrepreneurial Graduate Tuition Revenues?	Yes
	Funded for Distinguished University Professors (DUP)?	Yes
	Funded by new enhancement, MPower, or other special funds provided by the Provost or General University?	No
	Funded by Undergraduate Tuition Differential Revenues?	No
	An account set up to track fellowships?	No
	Other---Please Explain Below	To Be Determined

Explanation of Other:

If your account fits into a category that is Fringe Exempt "yes" or "no" and you believe it should be different, please explain why.

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<sup>1</sup> All MIPS Ledger 2 accounts are fringe reimbursable. The Budget Office will automatically add MIPS accounts to the reimbursement automated journal entry (AJEs) and update the fringe reimbursable code.

<sup>2</sup> Please see the document "Guidelines to Establish or Modify a State-Supported Account" for instructions on fringe reimbursement on these accounts.