HOW TO PREPARE AN OPERATING BUDGET
Presenter

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Agenda

- Introduction
- Purpose
- Annual/UMD Budget Cycle
  - Overview
- UMD Budget Overview
  - What is a budget?
  - Why it's important/purpose?
  - UMD Revenue/Expenses
  - UMD’s Budget Model
- Budget Management Tools
  - Financial Systems
- Budget Process
  - How to Prepare an Operating Budget
  - Identify Revenue, Expenses & Non-Mandatory Transfers
  - KFS/BPM Reports
- Resources
  - Reference Guide
  - Glossary of Terms
  - Useful Links
Purpose

- The purpose of this training is to provide campus units with a high-level overview of the State of Maryland annual budget cycle, along with UMD budget cycle.

- In addition, we will cover the information needed to prepare a basic operating budget that will assist in preparing the annual working budget.
Annual Budget Cycle: Overview

- As a State Agency, certain budget priorities for UMD are set by State of Maryland and Board of Regents. For example Tuition and Salary Increases.

- The University of Maryland coordinates with USM in developing and presenting the annual operating budget to the Board of Regents (BOR), the Department of Budget and Management (DBM) and Department of Legislative Services (DLS).

- The Maryland State Legislature approves UMD Annual Capital & Operating budget.
Annual Budget Cycle: Overview

State Government

Department of Budget and Management (DBM)

University System of Maryland (USM)

University of Maryland (UMD)

Department of Legislative Services (DLS)

Working Budget Approved

Governor Signs

January - Revised budgets, now known as the "DBM Governor's Budget", are submitted to the Legislature for DLS Review.

April - Legislative session ends, campuses begin internal distribution of budget now known as "Working Budget".

June - Governor signs the budget bill. The University's budget is finalized.

September - UMD submits budget request known as the "Asking Budget" (3 month process). USM staff reviews budget requests and forwards to DBM for their review and approval.
The UMD Working Budget Cycle: February - June

February/March
- Units should start analyzing accounts by reviewing prior fiscal year end data and forecasting current fiscal year data to help assist in preparing the future fiscal year budget.

April/May
- The Budget Preparation & Maintenance (BPM) system opens to all users.

May/June
- The Budget Preparation & Maintenance (BPM) system closes around late-May so the Budget office can complete the final review.

*The UMD Budget Fiscal Period is July – June*
Budget Overview: Budget & Purpose

What is a Budget?
- A budget can be defined as an estimate of expected income and expenses for a specified future period of time and based on the prioritized needs of an organization. It is monitored on a periodic basis and re-evaluated on an annual basis.

What is the purpose of a budget?
- To Plan – preparing for the future
- To Communicate – operational/programmatic expectations
- To Allocate – amongst competing demands within an organization
The University of Maryland’s budget is supported by revenue from a variety of sources which include:

**Unrestricted Funds**
- State Appropriation
- Tuition & Fees
- Government & Private Gifts/Grants
- Auxiliary
- Sales & Service of Educational Activities
- Other Sources

**Restricted Funds**
- Federal Grants & Contracts
- Private Gifts, Grants & Contracts
- State & Local Grants & Contracts
Budget Overview: UMD Expenses

University of Maryland’s operating expenses are grouped into the following expense types:

- Salaries, Wages & Benefits
- Contractual Services & Fixed Charges
- Scholarship, Fellowships & Grants
- Equipment/Supply Purchases & Vehicle Operations
- Land & Structures
- Travel & Communication
- Fuel & Utilities
The University of Maryland follows an Incremental Budgeting method

- Incremental Budgeting is a base budget determined or carried forward from the prior year. It is then adjusted incrementally up or down depending on changes in operating costs as well as expected additional needs driven by enrollment increases or plans for new or expanded services.

- The UMD Annual budget includes **Unrestricted** accounts (Subfunds that begin with 40).

These accounts as well as **Restricted** accounts are further broken down by Federal Function code (program). It is important to budget in the applicable *Subfund and Federal Function code. Examples of federal function codes used by an academic unit would be:

- 1 – Instruction
- 2 – Research
- 3 – Public Service
- 4 – Academic Support

* For more information on Subfund Groups and Federal Function Codes, please refer to the reference guide at the end of the presentation.
HOW TO PREPARE AN OPERATING BUDGET
Budget Management Tools

Prior to starting the budget process, please verify that you have access to the following systems:

1. Budget Preparation & Maintenance System (BPM) - (Required)
2. Kuali Financial System (KFS) - (Required)
3. PHR- Payroll & Human Resources System*
4. USM Foundation Dashboard*
5. UMCP Foundation*

* Based off your departmental needs, evaluate which of these additional systems will require access.
Preparing An Operating Budget

At the University of Maryland we budget at the Account level by Object code (subcode), and once complete the budget must balance to zero. Also, all budgets should be created at the account level that you plan to expend the funds.

The first steps to preparing your operating budget is as follows:

- Identify Sources of Revenue

- Identify Expenses
  - Actual Operating Expenses (KFS)
  - Identify Budget Data (BPM)

- Identify Non-Mandatory Transfers
Identify Sources of Revenue

The most common sources of revenue include the following:

- State Funds
  - State Appropriation
- Auxiliary Funds
- Grant Funds
  - State, Federal, Internal
- Student Fees
- Gifts (Foundation Funding/Spendable Income)
- Registration/Program Fees
- Growth/Use of Fund Balance

* Please note there are a variety of Revenue codes, we are just identifying a few of the most common ones used amongst Divisions.
How To Identify Sources of Revenue: KFS Overview Reports

Identify Sources of Revenue: Budget & Actuals

- Run KFS report by Object Code to obtain Revenue
- Chart - Select the University you are associated with (ex. 01- College Park UM)
- Account - Type in the “Account Number”
- Select – Fiscal Period
- View – Select Object Code
  This will allow you to view all your revenue for this specific account.
Activity

Now using the KFS 090: Account Overview, locate the sources of revenue for your particular account.

- Run KFS report by Object Code to **Identify Revenue**
  - **Chart** - Select the University you are associated with
    - (ex. 01- College Park UM)
  - **Account** - Type in the “Account Number”
  - **Select** – Fiscal Period
  - **View** – Select “Object Code”
Identify Expenses

The most common Expense types include the following:

**People**  
*(Faculty, Staff, GA’s etc.)*  
Salaries & Wages are the largest % of most units budgets  
- Who? (Full Time or Part-Time) GA (9.5/12 month)  
- How many? # of Budgeted FTE’s  
- How much?  
  - Annual Salary/Stipend  
  - Recruitment/Retention  
  - Merit/COLA  
  - Fringe Benefits

**Technology**  
- Computer (laptop/desktop)  
- Printer  
- Telephone  
- Department specific needs

**Facility**  
- Utilities  
- Trash Removal  
- Uniforms  
- Cleaning Supplies  
- Telephone  
- Preventative maintenance  
- Landscape

**Other**  
- Advertising/Marketing  
- Supplies (office and program)  
- Memberships/Dues  
- Honorariums  
- Room/AV Rental  
- Food Service  
- Campus Overhead

* Please note there are a of variety Expense object codes, we are just identifying a few of the most common ones used amongst Divisions.
How To Identify Expenses: KFS Overview Reports

Identify Expenses: Budget & Actuals

- Run KFS report by Object Code to obtain Expenses
  - **Chart** - Select the University you are associated with (ex. 01- College Park UM)
  - **Account** - Type in the “Account Number”
  - **Select** – Fiscal Period
  - **View** – Select Object Code

This view will allow you to view all your expenses for this specific account.
How To Identify Budget Data: BPM Reports

Identify Budget Data using BPM Reports
The most commonly used BPM reports to identify prior/future year budget data are as follows:

- **Budget Summary, Subcode Summary, Itemized Position Detail and Detail Budget**

Please note there are additional Reports, we are just identifying a few of the most common ones used amongst Divisions.

Run BPM report to obtain Budget Data

- **Executive Level**: Select if applicable
- **Division** - Select the appropriate Division for your Department
  - (ex. 31- College of Education)
- **School**: Not applicable
- **Department** – Select the appropriate Department
- **Sub-Department** – Select if applicable
- **KFS Account** – Select if applicable
How To Identify Budget Data: BPM Reports

Budget Summary

Element: All
SubFundGroup: All

<table>
<thead>
<tr>
<th>Itemized &amp; W</th>
<th>Proposed</th>
<th>BPM</th>
<th>PHR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Itemized Faculty (1011, 1012, 1015, 1016)</td>
<td>4,077,550</td>
<td>48.01</td>
<td>37.26</td>
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<tr>
<td>Exempt (1013)</td>
<td>923,841</td>
<td>14.75</td>
<td>13.53</td>
</tr>
<tr>
<td>Non-Exempt (1014)</td>
<td>0</td>
<td>1.75</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Sub-Total Itemized &amp; W</strong></td>
<td><strong>5,011,391</strong></td>
<td><strong>64.51</strong></td>
<td><strong>50.30</strong></td>
</tr>
<tr>
<td>Non-Itemized &amp; W</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lecturers (1018)</td>
<td>616,000</td>
<td></td>
<td>13.52</td>
</tr>
<tr>
<td>Faculty Contractual (2069)</td>
<td>330,000</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Contingent I (2058)</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Graduate Assistants (1020)</td>
<td>1,827,285</td>
<td>40.25</td>
<td></td>
</tr>
<tr>
<td><strong>Sub-Total Non-Itemized &amp; W</strong></td>
<td><strong>2,573,285</strong></td>
<td></td>
<td><strong>53.77</strong></td>
</tr>
<tr>
<td>Other &amp; W</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor &amp; Assistants (2000-2001)</td>
<td>302,482</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe Benefits (1000, 21xx)</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overtime (21xx)</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Turnover &amp; Other (29xx)</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-Total Other &amp; W</strong></td>
<td><strong>302,482</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Salaries &amp; Wages</strong></td>
<td><strong>7,876,958</strong></td>
<td><strong>64.51</strong></td>
<td><strong>104.57</strong></td>
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<tr>
<td>Operating Expenses (3xxx and above)</td>
<td>680,379</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures (1xxx and above)</td>
<td>8,557,337</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue (0xxx)</td>
<td>(8,557,337)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>0</strong></td>
<td><strong>64.51</strong></td>
<td><strong>104.57</strong></td>
</tr>
</tbody>
</table>
Activity

Now using the KFS 090: Account Overview, identify expenses for your particular account.
  • Run KFS report by Object Code to Identify Expenses
    ▪ Chart - Select the University you are associated with
      • (ex. 01- College Park UM)
    ▪ Account - Type in the “Account Number”
    ▪ Select – Fiscal Period
    ▪ View – Select “Object Code”

Now using the BPM Reports Menu: Run one of the recommended reports.
  • Run BPM report to obtain Budget Data
    ▪ Executive Level: Select if applicable
    ▪ Division - Select the appropriate Division for your Department
      • (ex. 23- Libraries)
    ▪ School - Not applicable
    ▪ Department – Select the appropriate Department
    ▪ Sub-Department – Select if applicable
    ▪ KFS Account – Select if applicable
Identify Transfers

The most common Non-Mandatory Transfers include the following:

- Provost Support
- Grad School Support
- Transfer Between Division/College
- Transfer Within Division/College
- Transfer Within Department
- Administrative Overhead Self Supports
- Administrative O/H Entrepreneur Programs
- Plant Projects
- Plant Reserves
- DRIF Funds

* Please note there are a variety of Non-Mandatory Transfer codes, we are just identifying a few of the most common ones used amongst Divisions.
How To Identify Transfers: KFS Overview Reports

Identify Transfers: Budget & Actuals

- Run KFS report by Object Code to obtain Transfers (i.e. 1-3 years)
- Chart - Select the University you are associated with (e.g. 01- College Park UM)
- Account - Type in the “Account Number”
- Select – Fiscal Period
- View – Select Object Code

This view will allow you to view all your expenses for this specific account.
Activity

Now using the KFS 090: Account Overview, identify the transfers for your particular account.

• Run KFS report by Object Code to *Identify Transfers*
  • **Chart** - Select the University you are associated with
    • ( ex. 01- College Park UM )
  • **Account** - Type in the “Account Number”
  • **Select** – Fiscal Period
  • **View** – Select “Object Code”
KFS Overview Reports: Analysis

Please Note: In the KFS 090 Account Overview report section under the selection view Object Code the Current Fiscal Year-to-Date versus the Prior Fiscal Year-to-Date data is populated. The Current and Prior Fiscal Year-to-Date data will allow users to complete a variance analysis to more accurately project their operating budget based on actual account activity.
KFS Overview Reports: Analysis (Continued)

To run the Ledger Details report and download the data follow the steps below:

1. On KFS Web go to the KFS 090: Account Overview Report
2. Select the Chart Code - Select the University you are associated with (ex. 01- College Park UM)
3. Type in the “Account Number”
4. Click on the Ledger Details Tab
5. Select a Fiscal Period or a range of Fiscal Periods
6. Once data has populated click download

Once the data is downloaded you can create a Pivot table in Microsoft Excel to analyze your data further. In this example, large variances may be an indicator to re-evaluate how the expenditures were budgeted.
Putting It All Together

With actuals in hand, now is a good time to consult your leadership to discuss the Budget:

- Share previous year(s) expense and revenue actuals

- **Examples of items to review:**
  - Staff changes (i.e., Retirements, hiring, salary changes, merit, vacancies, Consultants)
  - Future travel plans
  - Upcoming seminars/workshops
  - Equipment rentals/purchases
  - Advertising
  - Associations
  - Office Supplies or remodeling
  - Unbudgeted Expenses for the FY
  - Funding received or given to another Department/Unit - Nonmandatory Transfer(s)
  - Miscellaneous or one time expenses
  - State Appropriation
  - Gifts/Foundations
  - Other Revenue (i.e., Fees, Sales, Term Revenue Allocation, Budgeted Growth of Fund Balance)

- Using an Excel spreadsheet to display activity might prove useful. You can use the Excel Spreadsheet downloaded from the KFS 090 Account Overview or you can create your own Excel Spreadsheet.
Ensure that you select SubFunds beginning with 40 only under the **Department Overview** and/or the **Division Overview** in KFS Reports.

Exclude the following four funds as they are project to date accounts and are not budgeted during the annual budget process.

- **Cost Share, State**
- **MIPS**
- **Auxiliary, Conference Visitor Services (CVS)**
- **Cost Share, Designated**
Reference Guide: Unrestricted SubFund Terms

401100 – State Operating
  State-supported accounts are activities that are supported by tuition from ‘for-credit’ programs and state general funds.

401105 – Cost Share, State (not currently budgeted in BPM)
  Accounts set up to show matching funds from the university related to a contract or grant.

401110 – MIPS (not currently budgeted in BPM)
  State-support that is earmarked for a specific State of Maryland initiative.

402100 – Summer Session
  Restricted for Summer Program Use Only

402105 – Winter/Ext Studies
  Restricted for Winter Program Use Only

402110 – Self Support
  Activities that are fully supported by user fees and that are education-related. Examples—Shady Gove, Wind Tunnel.
402115 – Auxiliary
Business like activities that are supported by user fees. Examples-Dining, Dorms.

402120 – Auxiliary, CVS (not currently budgeted in BPM)
Business like activities for CVS project year accounts.

403105 – DRIF
Funds provided to colleges, etc. to provide incentive for research that may not have a C&G sponsor. The source of the funding is indirect costs from contracts and grants.

403100 – Cost Share, Designated (not currently budgeted in BPM)

403110 – E&G, Designated
Accounts that are generally self-supporting from sales and services of educational activities. These generally have multiple types of funding or are set up to make use of KFS’s capability to track carryover funding at the account level. Examples include revolving funds, faculty start-up accounts, conferences, consortiums, publications, and Study Abroad.

404100 – E&G, Non-Budgeted
90XXXX accounts are used primarily by Student Affairs for Student Activity accounts. 013XXX accounts are used as clearing accounts.
Reference Guide: Federal Function

Budgets and Actuals can be viewed based on Federal Function within the **Department Overview** and/or the **Division Overview** in KFS Reports.

![KFS Reports Screenshot]

**Federal Function Table**

<table>
<thead>
<tr>
<th>Federal Function</th>
<th>Original Budget</th>
<th>Revised Budget</th>
<th>Actual Current Month</th>
<th>Actual Fiscal Year</th>
<th>Project To Date</th>
<th>Encumbrances</th>
<th>Budget Balance Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 - Instruction</td>
<td>0.00</td>
<td>-757.44</td>
<td>0.00</td>
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<td>-179,685.68</td>
<td>0.00</td>
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<tr>
<td>02 - Research</td>
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<td>-580,135.38</td>
<td>-3,934.79</td>
<td>-436,262.19</td>
<td>-21,398.38</td>
<td>0.00</td>
<td>-122,474.81</td>
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<tr>
<td>03 - Public Service</td>
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<td>-1,429,613.61</td>
<td>-732.58</td>
<td>-47,666.99</td>
<td>-1,707,442.13</td>
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<td>281,143.52</td>
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<tr>
<td>04 - Academic Support</td>
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<td>-35,672.96</td>
<td>-36,934,936.77</td>
<td>-4,876,041.13</td>
<td>0.00</td>
<td>5,092,606.16</td>
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</tbody>
</table>

**Expenses**

<table>
<thead>
<tr>
<th>Account Group</th>
<th>Original Budget</th>
<th>Revised Budget</th>
<th>Actual Current Month</th>
<th>Actual Fiscal Year</th>
<th>Project To Date</th>
<th>Encumbrances</th>
<th>Budget Balance Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 - Instruction</td>
<td>47,275.31</td>
<td>54,007.75</td>
<td>829.05</td>
<td>3,671.18</td>
<td>283,904.53</td>
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<tr>
<td>02 - Research</td>
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<td>708,624.38</td>
<td>5,204.66</td>
<td>262,985.45</td>
<td>119,083.04</td>
<td>41,495.15</td>
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<tr>
<td>03 - Public Service</td>
<td>435,922.00</td>
<td>2,140,559.16</td>
<td>19,482.18</td>
<td>124,881.23</td>
<td>1,743,306.07</td>
<td>135,076.10</td>
<td>260,070.58</td>
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<tr>
<td>04 - Academic Support</td>
<td>36,507,045.50</td>
<td>36,566,575.50</td>
<td>1,964,107.28</td>
<td>25,198,165.94</td>
<td>4,293,212.85</td>
<td>10,885,254.27</td>
<td>-3,600,130.94</td>
</tr>
</tbody>
</table>

**Non-Mandatory Transfers**

<table>
<thead>
<tr>
<th>Account Group</th>
<th>Original Budget</th>
<th>Revised Budget</th>
<th>Actual Current Month</th>
<th>Actual Fiscal Year</th>
<th>Project To Date</th>
<th>Encumbrances</th>
<th>Budget Balance Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 - Instruction</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>-58,068.70</td>
<td>0.00</td>
<td>56,068.70</td>
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<tr>
<td>02 - Research</td>
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<td>-25,601.01</td>
<td>-97,684.66</td>
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<tr>
<td>03 - Public Service</td>
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<td>-159,351.43</td>
<td>-8,525.00</td>
<td>-23,230.00</td>
<td>-470,511.63</td>
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<td>311,160.20</td>
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<tr>
<td>04 - Academic Support</td>
<td>78,300.00</td>
<td>78,300.00</td>
<td>-57,060.10</td>
<td>-12,926.61</td>
<td>159,831.04</td>
<td>0.00</td>
<td>-72,398.10</td>
</tr>
</tbody>
</table>
In the Budget Preparation and Maintenance System (BPM), under the Reports Menu the filter option of Program (federal function code) is displayed.

Once a selection of program (federal function code) is made, any report selected will populate data based on that program.

For example, the top of the Budget Summary displays program Instruction based on the selection from Report Menu.
Reference Guide: Federal Function Codes

01 – Instruction: activities that are part of an institution’s instructional program. It also includes departmental research and sponsored instruction.

02 – Research: activities specifically organized and separately budgeted to produce research outcomes.

03 – Public Service: activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.

04 – Academic Support: support services for the institution’s primary missions: instruction, research, and public service. (i.e libraries and academic computing services).

05 – Student Service: activities whose primary purpose is to contribute to the student’s emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program.

06 – Institutional Support: activities concerned with management and long-range planning of the entire institution. (i.e finance, administrative data processing, employee personnel).

07 – Operation and Maintenance of Plant: operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations.

08 – Auxiliary Enterprises: an entity that exists to furnish goods or services to students, faculty, or staff for a fee.

17 – Scholarships and Fellowships: includes expenses for scholarships and fellowships provided to students to aid in the pursuit of their studies.
**Glossary of Terms**

**Unrestricted Funds:** are resources provided to the institution with no restrictions on their use.

- **State Funds** – Departments supported mainly by tuition revenues and state appropriations. These funds are used to support instruction, academic, and student programming along with administrative processing departments such as Budget, Payroll, HR, and Controllers.

- **Auxiliary Funds** – Departments that are considered self-supporting through the generation of fees and other revenue sources such as Athletics, Dining Services, Housing, and Student Center. Please note these departments follow the same budget development process as state funds.

**Restricted Funds:** Funds generated by external sources that established limitations or stipulations placed on the use of the funds. Sources of funds are federal grants and contracts, state grants and special appropriations, and gifts and grants from private sources, and restricted distributions from endowments. *(These funds are not budgeted in BPM)*

- **Grant & Contracts** - Revenues from governmental agencies (federal, state, or local) received or made available from grants, contracts and cooperative agreements that are not considered contributions.
Glossary of Terms

**Fund Balance**: The net or cumulative revenues received in excess of expenditures for a given fund. Fund balances often result from (a) differences in the timing of budget appropriations, expenses, and revenues or (b) incurring lower expenditures than initially budgeted.

**FTE (Full Time Equivalent)**: A method of calculating employment, workloads, enrollments or caseloads to adjust for part-time or part-year participation.

**DRIF (Designated Research Initiative Fund)**: A formulaic distribution of the F&A (overhead) produced by a program’s sponsored research activity. To be used for research related activity.
Useful Links

UNIVERSITY BUDGET OFFICE
The following links can be used to access additional resources and training guides.

- Finance - https://finance.umd.edu/budget/budget-planning-resources
- BFA - http://otcads.umd.edu/bfa/

ACCESS

- Kuali Financial Reports (KFS) on Administrative Reporting Portal https://adminreports.umd.edu/
  - Request Security Access – Complete KFS Access Request Form
  - Any questions contact KFS Support – Email: kfs@umd.edu

- Payroll & Human Resources Reports (PHR) on Administrative Reporting Portal https://adminreports.umd.edu/
  - Request Security Access - Email: phrserv@umd.edu

  - Request Security Access - Email: bfa@umd.edu

- University Of Maryland College Park Foundation- http://umcpf.org/board/homepage.php
  - Request Security Access Complete Form
  - Email: umcpffinance@umd.edu

- University System of Maryland Foundation- http://usmf.org/
  - Request Security Access - Email: usmf-business-support@usmd.edu