

# **[OPEN DATA] University System of Maryland**

## **Operating Budget Audit Analysis (University of Maryland, College Park)**

### **Questions to Consider**

#### **A). Enrollment and Program Operations**

- How many programs does each university use/operate during its fiscal year?
  - Why did the university have to fund a particular academic program/type?
- Since all USMD institutions are tax-funded by the state government for its role and missions [this has to be approved by the state and university chambers], which funding type that they revenueed the most (for a particular institution or all for all years or a single fiscal year)?

List all of the following, including these below.

- Academic and University Related Resources
- Comptroller (State Generated Tax for Supply/Resource Needs)
- Service Types for a Particular University Need

#### **B). Funds and Expenditures**

Because each institution has its own set of funds and expenditures, consider how the university or institution operates on its funds through its needs and resources that determines what the goals of its mission or objectives are.

Each institution's funding is split into two parts

- \*Unrestricted Funds: the institutions (by administration or department) commonly use or receive a set of budget sources for its particular need (e.g. staffing to teaching, student activities)
- \*Restricted Funds: the institutions (by administration or department) rarely or use sparingly a set of budget source for its specific need by restrictions (mostly commonly for governmental or university/state/private contractors)

\*Source: Glossary (UMD Finance). <https://finance.umd.edu/glossary>. Retrieved From January 30th, 2026. (Credit: UMD Finance Department).

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- How does a university/institution manage or use its own spending/expenditures?
- Which part of funds does the institution focus on its spending “habits” (or budget behaviors)? [either by all fiscal years or a specific fiscal year]
  - Unrestricted Funds (more so like a “checking” account)
  - Restricted Funds (more so like a “saving” account)

### **C). Budget Trends**

- What changes in budget trends have affected an institution?
  - By each funding/expenditures (Unrestricted and Restricted Funds)
- Give a picture of how (and what reasons) could a specific budget have trends (including those that were increased and decreased by the following categories)
  - Academic and University Related Resources
  - Comptroller (State Generated Tax for Supply/Resource Needs)
  - Service Types for a Particular University Need

Data Information:

[https://opendata.maryland.gov/Budget/Maryland-Operating-Budget-CUR-and-CR/4mca-332u/about\\_data](https://opendata.maryland.gov/Budget/Maryland-Operating-Budget-CUR-and-CR/4mca-332u/about_data)

Data Set and Queries (Specifically UMCP College Park Campus):

[https://opendata.maryland.gov/Budget/Maryland-Operating-Budget-CUR-and-CR/4mca-332u/explore/query/SELECT%0A%20%20%60fiscal\\_year%60%2C%0A%20%20%60agency\\_code%60%2C%0A%20%20%60agency\\_name%60%2C%0A%20%20%60unit\\_code%60%2C%0A%20%20%60unit\\_name%60%2C%0A%20%20%60program\\_code%60%2C%0A%20%20%60program\\_name%60%2C%0A%20%20%60subprogram\\_code%60%2C%0A%20%20%60subprogram\\_name%60%2C%0A%20%20%60object\\_code%60%2C%0A%20%20%60object\\_name%60%2C%0A%20%20%60comptroller\\_subobject\\_code%60%2C%0A%20%20%60comptroller\\_subobject\\_name%60%2C%0A%20%20%60agency\\_subobject\\_code%60%2C%0A%20%20%60agency\\_subobject\\_name%60%2C%0A%20%20%60fund\\_type\\_name%60%2C%0A%20%20%60budget%60%2C%0A%20%20%60organization\\_code%60%2C%0A%20%20%60category%60%2C%0A%20%20%60category\\_title%60%0AORDER%20BY%20%60fiscal\\_year%60%20ASC%20NULL%20LAST%0ASEARCH%20%22University%20of%20Maryland%2C%20College%20Park%20Campus%22/page/filter](https://opendata.maryland.gov/Budget/Maryland-Operating-Budget-CUR-and-CR/4mca-332u/explore/query/SELECT%0A%20%20%60fiscal_year%60%2C%0A%20%20%60agency_code%60%2C%0A%20%20%60agency_name%60%2C%0A%20%20%60unit_code%60%2C%0A%20%20%60unit_name%60%2C%0A%20%20%60program_code%60%2C%0A%20%20%60program_name%60%2C%0A%20%20%60subprogram_code%60%2C%0A%20%20%60subprogram_name%60%2C%0A%20%20%60object_code%60%2C%0A%20%20%60object_name%60%2C%0A%20%20%60comptroller_subobject_code%60%2C%0A%20%20%60comptroller_subobject_name%60%2C%0A%20%20%60agency_subobject_code%60%2C%0A%20%20%60agency_subobject_name%60%2C%0A%20%20%60fund_type_name%60%2C%0A%20%20%60budget%60%2C%0A%20%20%60organization_code%60%2C%0A%20%20%60category%60%2C%0A%20%20%60category_title%60%0AORDER%20BY%20%60fiscal_year%60%20ASC%20NULL%20LAST%0ASEARCH%20%22University%20of%20Maryland%2C%20College%20Park%20Campus%22/page/filter)