



DATE: February 19, 2010

TO: Agency Fiscal Officers

FROM: Mary F. Leonard, Assistant Director
General Accounting Division

SUBJECT: Biennial Fees and User Charges Report for Fiscal Year 2010

We are requesting information for the Fiscal Year 2010, **Biennial Fees and User Charges Report**. Instructions and blank forms for this year's report are available at <http://compnet.comp.state.md.us/gad>. We have attached the information provided by your department/agency, used to complete the preceding report dated December 1, 2008. Please review the narrative information carefully. The original forms, marked with revisions, or completed blank forms should be returned to the General Accounting Division by March 31, 2010. Please do not submit financial data for fiscal year 2010 or partial data for fiscal year 2010. If there are no changes or additions, indicate this by printing "NO CHANGES" on the previous edition pages. The completed and revised forms will be returned to you in June for inclusion of the final revenue and expenditure amounts after the completion of the fiscal year 2010 Year-End-Close.

If you have any questions, please call George Cherupil 410-260-7888, or email: gcherupil@comp.state.md.us or Priscilla Wicker 410-260-7352, email: pwicker@comp.state.md.us.

MFL:bb

Instructions for Completing Biennial Fees and User Charges Report

- A. **Purpose:** The purpose of this form is to accumulate all revenues derived by the State from fees and user charges and to document the nature and amount of associated expenditures. The Fees and User Charges Report will be completed by each agency (unit of state government) and submitted to the Comptroller's General Accounting Division (GAD) for preparation and submission of a report to the Governor and General Assembly as required by State Finance and Procurement Article, Section 2-107 and COMAR 03.09. **If your agency does not administer any fees and user charges, follow instructions for form COT/GAD-X50 only.**
- B. **Due Date:** The Fees and User Charges Report forms and instructions will be distributed by the GAD to each state agency in June of even calendar years. The forms must be completed and returned to the GAD no later than September 15, of the even calendar year. The data submitted will reflect revenues and expenditures for only the even fiscal year ending June 30, and not cumulative amounts for the two year period. The statewide fees and user charges report must be submitted by the GAD to the Governor and General Assembly by December 1, of the even calendar year.
- C. **Forms:** The Fees and User Charges Report forms COT-GAD-X50 and COT/GAD-X51 will be used to communicate the requested fees and user charges data to the GAD. **NOTE: GAD intends to use the Fees and User Charges Report dated December 2008, as the basis for the agency COT/GAD-X51 data. Enclosed are preliminary forms, which must be returned by March 31, 2010, to update this data for the first mailing in June 2010.** The data on these forms must be updated as necessary to reflect current information. Blank COT/GAD-X51 forms have also been provided for use as required. Agencies not receiving a previously prepared report must submit the information using the blank COT/GAD-X51 forms.
- D. **Instructions:** Reference the attached completed sample forms.
- 1.) **Form COT/GAD-X50** cover/control sheet:
- Form COT/GAD-X50 will be used to transmit the completed form packet to GAD. This form must be typed and signed.
- a). **REPORT FISCAL YEAR AND REPORT COMPLETION DATE.** Enter the date submitted to GAD.
- b). **AGENCY TITLE AND MAILING ADDRESS.** Enter the agency title. Reference AGENCY on form COT/GAD-X51 or GAD mailing label.
- c). **NAME, TITLE, TELEPHONE NUMBER, SIGNATURE, AND DATE SIGNED BY FISCAL OFFICER.** Enter information requested.

d). NUMBER OF FORMS COT/GAD-X51 AND PAGES SUBMITTED. Enter number of forms (one for each fee and user charge category) and total number of pages submitted.

e). MESSAGE SPACE. Enter any special instructions or comments in the space provided. Enter "NONE" in this space and for item d) above, if your agency does not administer fees and user charges.

2.) Form COT/GAD-X51 text data:

Enter or update changes on form COT/GAD-51. If updating previously reported data, strike through data to be deleted or changed and indicate the replacement data or new data as you would for a typist to follow, indicating deletes, changes, and new data. Make sure all data are legible and easy for a typist to read and enter. Blank COT/GAD-X51 sheets may be used to communicate completely new or revised data and must be typed. A form COT/GAD-X51 is required to be completed for each category of fee and user charge. (A category may be as "detailed or summarized" as desired by the agency; however, if summarized, the detailed listing of the fee and user charges must be included on a supplemental COT/GAD-X51 form).

a). AGENCY. Enter or update changes to the title of your agency. The agency title will simply be the name of the unit of government organization responsible for administering the reported fees and user charges. Agency code is the three digit agency code to identify the administering agency or department. Information should be updated to reflect R*STARS coding structure.

b). DESCRIPTION OF FEE(S). Enter or update changes to any fees and user charges.

c). STATUTORY AUTHORITY, REGULATION CITATION, METHOD TO CHANGE. Reference statutory and regulation authority and method used to change fees and user charges.

d). RATE OF AMOUNT OF FEE(S), DATE FEE(S) FIRST AUTHORIZED, DATE AND AMOUNT OF LAST CHANGE. Enter or update data requested using forms provided or by attaching a typed supplemental sheet. NOTE: **All supplemental sheets must contain cross-reference to agency title and description of fees.**

e). PURPOSE OF FEE(S). Enter or update changes to the purpose of the fees and user charges.

f). FY XXXX REVENUES. Enter or update FY(XXXX). The FY will be the even fiscal year closed as of June 30. Enter or update revenue total for the even fiscal year. Amounts may be rounded to nearest thousands.

g). FUND THAT REVENUES ARE CREDITED TO. Indicate fund codes and fund titles as requested.

h). OTHER REVENUE SOURCES FOR THE SPECIAL FUND. If special fund code is budgeted, indicate detail revenue source. Indicate other special fund sources of revenue used to support associated expenditures.

i). AMOUNT AND NATURE OF ASSOCIATED EXPENDITURES. Indicate description of expenditure and amount for the even fiscal year ended June 30.

j). AMOUNT OF OTHER GENERAL OR SPECIAL FUNDS USED FOR SAME EXPENDITURES. If the fee or user charge is insufficient to fund the related expenditures, indicate the nature and source of other revenues and other amounts expended, if any, to provide the services for which the fee or user charge is part of funding. Amounts may be rounded to nearest thousands.

k). SUPPLEMENTAL DATA. Indicate changes as required.

E. Assembly and Distribution: **Assemble forms in order by form COT/GAD-X50 and forms COT/GAD-X51. Keep a copy for your records and send an original and one copy to the General Accounting Division, P.O. Box 746, Annapolis, Maryland 21404-0746, Attention: Fees and User Charges. Direct all questions to George Cherupil, email: gcherupil@comp.state.md.us at 410-260-7888 or Priscilla Wicker 410-260-7352, email: pwicker@comp.state.md.us.**

F: **COMAR 03.09:** 01. General Regulations.

.01 Definitions

A. “Fees” means payment asked or given for services rendered.

B. “Function” means a definable or specific work activity.

C. “Port tariff” means the published list of approved fees and charges issued by the Maryland Port Administration.

D. “Service” means work done or completed for which the fee or user charge was derived.

E. “Unit of state government” means any administration, agency, association, authority, board, bureau, college, commission, council, foundation, fund, department, institute, public corporation, service trust, university, or other unit of the Executive, Judicial, or Legislative branches of the State government and includes any sub-unit within any of these units.

F. “Up-to-date data” means the accumulation and reporting of fees and user charge data for the most recent fiscal year closed as of June 30.

- G. “User charges” generally means fees directly associated with work performed and beneficial to a specific requester and not to the public at large.

.02 Reports

- A. Each unit of state government that imposes fees or user charges of any kind shall accumulate and report up-to-date data to the Comptroller as specified by this regulation. The data accumulated will be reported in the format prescribed by the Comptroller and will be reported to the Comptroller’s General Accounting Division once every two fiscal years.
- B. The format prescribed to report up-to-date data will be contained in the biennial reporting instructions distributed to each unit of state government by the Comptroller’s General Accounting Division. These instructions will be distributed in June of each even calendar year and will be used by the unit of state government to report up-to-date fees and user charges for the even fiscal year ending June 30.
- C. Each unit of state government is responsible for providing the Comptroller with up-to-date data no later than September 1, of each even calendar year.
- D. From the up-to-date data so reported, the Comptroller shall prepare a Fees and User Charges Biennial Report.
- E. The Fees and User Charges Biennial Report will contain for each fee and user charge, the description of services or functions provided and a comparison of the actual revenue generated and total costs of providing the service or function.
- F. Data required for the Maryland Port Administration of the Department of Transportation shall be the data included in the port tariff.
- G. The Maryland Aviation Administration and the Maryland Port Administration shall disclose aggregate information on fees and costs, provided that such disclosure does not include information that is proprietary in nature, and
- H. Any unit of state government which collects fees or user charges that may contain privileged or proprietary information may aggregate or standardize the information submitted as needed to preserve the sensitive nature of the information.

SAMPLE PAGE

Comptroller of Maryland
General Accounting Division
Fees and User Charges Biennial Report Cover Sheet

DATE: _____

TO: Comptroller of Maryland
General Accounting Division
P.O. Box 746
Annapolis, Maryland 21404-0746
ATTN: Fees & User Charges

FROM: Agency: _____

Address: _____

Fiscal Officer's Name: _____

Signature & Telephone No.: _____

SUBJECT: Fees and User Charges Biennial Report for Fiscal Year _____
Completion Date _____

The subject report is being submitted as requested. If you have any questions, please contact the individual referenced above.

Number of forms COT/GAD-X51 submitted: _____

Number of forms COT/GAD-X51 pages submitted: _____

Message (special instructions): _____

Comptroller of Maryland
General Accounting Division
Fees and User Charges Biennial Report Cover Sheet

DATE: _____

TO: Comptroller of Maryland
General Accounting Division
P.O. Box 746
Annapolis, Maryland 21404-0746
ATTN: Fees & User Charges

FROM: Agency: _____
Address: _____

Fiscal Officer's Name: _____
Signature & Telephone No.: _____

SUBJECT: Fees and User Charges Biennial Report for Fiscal Year ____
Completion Date _____

The subject report is being submitted as requested. If you have any questions, please contact the individual referenced above.

Number of forms COT/GAD-X51 submitted: _____
Number of forms COT/GAD-X51 pages submitted: _____
Message (special instructions): _____

COT/GAD-X50