

3.3 – CARRYOVER BALANCES

Introduction

ADUFA fees collected, appropriated, and not obligated at the end of a fiscal year remain available to FDA for use in future fiscal years. These funds are referred to as carryover balances. The operations in FY 2016 resulted in a net increase of the carryover balance of \$2,052,864, resulting in a year-end carryover balance of \$23,118,065. The recent increase in the carryover balance is a result of over collections in the program.

Data

Table 3 captures FDA’s carryover balances at the beginning and end of the 5-year authorization period for ADUFA I and ADUFA II, and for each fiscal year in ADUFA III.

Table 3 reflects the amount of fees collected net of any refunds or other adjustments that occurred during each fiscal year, for all cohort years combined, and the amount obligated during the fiscal year. The numbers do not include any accounts receivable. Therefore, the numbers for FY 2016 in this table are different from the numbers in Table 1 in section 3.1 – User Fee Collections, which reflect the total net collections for the cohort years only.

Obligations in Table 3 include any recoveries and deobligations from prior years, which may cause differences from Tables 2 and 7. In FY 2016, FDA recovered \$13,563 in ADUFA deobligations.

TABLE 3: ANIMAL DRUG USER FEE COLLECTIONS, OBLIGATIONS, AND CARRYOVER BALANCES BY FISCAL YEAR

Program	Fiscal Years	Beginning Carryover	Net Collection	Obligations	Year-End Carryover
ADUFA I	2004-2008	\$0	\$49,077,860	\$45,048,048	\$4,029,812
ADUFA II	2009-2013	\$4,029,812	\$89,279,716	\$81,350,206	\$11,959,322
ADUFA III	2014	\$11,959,322	\$25,455,281	\$19,699,833	\$17,714,770
	2015	\$17,714,770	\$24,889,466	\$21,539,034	\$21,065,201
	2016	\$21,065,201	\$25,058,121	\$23,005,257	\$23,118,065

Numbers have been rounded to the nearest dollar