

3.3 – CARRYOVER BALANCES

Introduction

At the end of a fiscal year, MDUFA fees collected and appropriated, but not obligated (referred to as “carryover balances”), remain available, with certain exceptions, to FDA in future fiscal years. The operations in FY 2016 resulted in a net increase of the carryover balance of \$10,517,503 resulting in a year-end carryover balance of \$103,152,912. Not all of this is available to FDA, as there are anticipated claims on this balance as described in section 3.5, Table 5.

Data

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

Table 3 also 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 2015 and FY 2016 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 \$44,557 in MDUFA deobligations.

TABLE 3: MEDICAL DEVICE USER FEE COLLECTIONS, OBLIGATIONS, AND CARRYOVER BALANCES BY FISCAL YEAR

Program	Fiscal Years	Beginning Carryover	Net Collection	Obligations	Year-End Carryover
MDUFA I	2003-2007	\$0	\$144,018,382	\$133,155,510	\$10,862,872
MDUFA II	2008-2012	\$10,862,872	\$312,851,252	\$270,497,394	\$53,216,730
MDUFA III	2013	\$53,216,730	\$104,927,586	\$91,729,400	\$66,414,916
	2014	\$66,414,916	\$122,672,633	\$106,941,722	\$82,145,827
	2015	\$82,145,827	\$141,006,826	\$130,517,244	\$92,635,409
	2016	\$92,635,409	\$150,051,730	\$139,534,228	\$103,152,912

Numbers have been rounded to the nearest dollar