

### 3.3 – CARRYOVER BALANCES

#### Introduction

GDUFA fees collected, appropriated, and not obligated at the end of the fiscal year remain available to FDA in future fiscal years. These funds are referred to as carryover balances, and are available solely for the GDUFA program. The operations in FY 2016 resulted in a net decrease of the carryover balance of \$56,998,884 from \$230,674,059 to \$173,675,175 (25 percent). The decrease in carryover is due to FDA's hiring efforts in order to meet the increasing workload associated with the GDUFA program.

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 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 \$916,219 in GDUFA deobligations.

#### Data

Table 3 captures FDA's carryover balances since the enactment of GDUFA in FY 2013.

**TABLE 3: HUMAN GENERIC DRUG USER FEE COLLECTIONS, OBLIGATIONS, AND CARRYOVER BALANCES BY FISCAL YEAR**

Program	Fiscal Year	Beginning Carryover	Net Collection	Obligations	Year-End Carryover
GDUFA	2013	\$0	\$297,722,245	\$121,280,100	\$176,442,145
	2014	\$176,442,145	\$327,219,493	\$226,128,860	\$277,532,778
	2015	\$277,532,778	\$285,221,700	\$332,080,419	\$230,674,059
	2016	\$230,674,059	\$315,321,396	\$372,320,280	\$173,675,175

Numbers have been rounded to the nearest dollar