

October 2009

U.S. DEPARTMENT
OF AGRICULTURE

Internal Control
Would Improve
Accountability for
Certain Centrally
Provided (Greenbook)
Programs



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Highlights

Highlights of [GAO-10-82](#), a report to congressional committees

Why GAO Did This Study

The Senate report accompanying the U.S. Department of Agriculture's (USDA) fiscal year 2008 appropriations expressed concern that USDA's Greenbook charges—the transfer of funds authority USDA used to charge the appropriations accounts of its agencies and staff offices for programs to centrally provide certain services—had grown excessively. USDA's Office of the Chief Financial Officer (OCFO) oversees Greenbook charges. The report directed GAO to review these charges and USDA to report on them. This report identifies the agencies and offices assessed Greenbook charges, the amounts of the charges, and the programs supported by Greenbook charges for fiscal years 1999 through 2009. It also (1) assesses how USDA selected programs and monitored Greenbook charges and (2) describes the benefits of the programs, as reported by USDA. GAO reviewed and assessed USDA budget and program documents and discussed processes with officials.

What GAO Recommends

GAO is recommending that USDA establish and document control activities for managing Greenbook programs and charges and track the benefits of Greenbook programs to its agencies and offices. In commenting on a draft of this report, USDA agreed with the recommendations and said the report provided valuable insights to help improve management of the programs.

View [GAO-10-82](#) or [key components](#). For more information, contact Lisa Shames at (202) 512-3841 or shamesl@gao.gov. To view the e-supplement online, click [GAO-10-83SP](#)

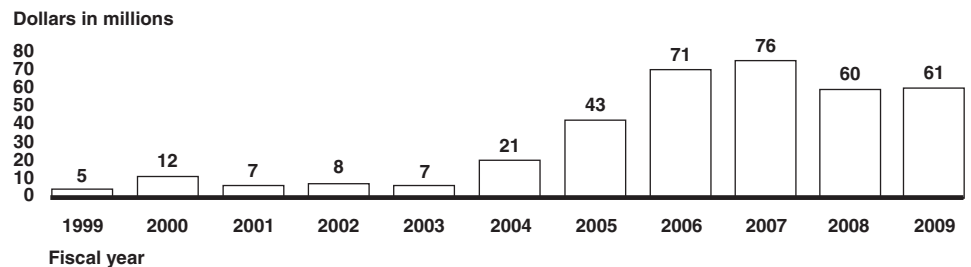
U.S. DEPARTMENT OF AGRICULTURE

Internal Control Would Improve Accountability for Certain Centrally Provided (Greenbook) Programs

What GAO Found

From fiscal years 1999 through 2009, all 15 USDA agencies and 12 staff offices were charged more than \$372 million in Greenbook charges—less than 1/1000 of a percent of USDA's funding for the period. Greenbook charges and programs have increased substantially—from about \$5.4 million for 5 programs in 1999 to an estimated \$61.2 million for 30 programs in 2009. Because charges for most programs are based on the number of staff, three agencies—Forest Service, Food Safety and Inspection Service, and Natural Resources Conservation Service—were charged about half of all Greenbook charges; while, three E-government programs accounted for about 52 percent of all Greenbook charges.

Greenbook Charges in Constant 2009 Dollars, Fiscal Years 1999-2009



Source: GAO analysis of USDA data.

Note: Fiscal year 2009 charges are estimated.

USDA's process for selecting Greenbook programs and monitoring Greenbook charges is not documented. According to OCFO, representatives from five offices and one agency contract out or provide Greenbook programs in-house and handle billing agencies and offices for Greenbook charges. They annually nominate new and continuing Greenbook programs. Senior managers then discuss the proposed programs in light of USDA's overall funding and recommend a list of programs to the Office of the Secretary for approval. However, decisions were not consistently documented to explain what was done and why, and OCFO could locate only half the annual lists of approved programs and funding. Under federal internal control standards, agencies are to have control activities for the accurate and timely recording of transactions and events and appropriate documentation of transactions and internal control. USDA's recent initiatives to obtain information for reporting Greenbook charges to Congress are important, but they do not include the documentation required by the federal control standards to help ensure the integrity of OCFO's process for selecting programs and monitoring Greenbook charges.

OCFO has not tracked the benefits of Greenbook programs. Under federal control standards, managers are to compare actual program performance to planned or expected results and analyze significant differences.

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Abbreviations

FTE	full-time equivalent
IT	information technology
OBPA	Office of Budget and Program Analysis
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
OIG	Office of the Inspector General
USDA	U.S. Department of Agriculture

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United States Government Accountability Office
Washington, DC 20548

October 20, 2009

The Honorable Herb Kohl
Chairman
The Honorable Sam Brownback
Ranking Member
Subcommittee on Agriculture, Rural Development,
Food and Drug Administration, and Related Agencies
Committee on Appropriations
United States Senate

The Honorable Rosa DeLauro
Chair
The Honorable Jack Kingston
Ranking Member
Subcommittee on Agriculture, Rural Development,
Food and Drug Administration, and Related Agencies
Committee on Appropriations
House of Representatives

Federal agencies receive funding through appropriations that are for a specific purpose and amount, and need specific statutory authority to transfer or share resources across appropriations accounts. Many agencies, including the U.S. Department of Agriculture (USDA), have such authority available to them through a working capital fund, which is a funding mechanism used to finance businesslike activities, such as purchasing office supplies and telephone and networking services. USDA also has transfer of funds authority that allows it to charge the appropriations accounts of its agencies and staff offices in order to provide certain programs centrally that benefit those agencies and offices.¹ USDA uses these charges, known as “Greenbook” charges, to support several e-government, educational, and presidential initiatives and the USDA visitors’ information center, and to fund programs that provide activities and services that USDA’s agencies and staff offices would otherwise have to obtain individually, such as sign language interpreter services and a drug testing program.

¹Pub. L. No. 89-106, § 8, 79 Stat. 431, 432 (1965) (codified at 7 U.S.C. § 2263).

USDA's Office of the Chief Financial Officer (OCFO) has primary responsibility for Greenbook charges. OCFO officials told us that USDA used this transfer of funds authority for a period in the 1970s and 1980s but, following a departmental review, the programs were eliminated or moved to another funding source, such as USDA's working capital fund. According to the officials, USDA began using Greenbook charges again in fiscal year 1999, primarily to facilitate the collection of billing information from USDA agencies and staff offices at a time when USDA was implementing a new accounting system.

The Senate report accompanying USDA's fiscal year 2008 appropriations, as reported out by the Senate Appropriations Committee,² expressed concern that Greenbook charges have grown excessively over the last few years. Noting that the disclosure of these charges to Congress has been limited and that the charges may affect the delivery of agencies' mission-related programs, the Senate report directed that we review USDA's Greenbook charges. Additionally, the Senate report directed that USDA report Greenbook charges—including previous and current fiscal year charges and a description of how the charges are assessed—in future annual budget justifications.

This report identifies USDA's Greenbook charges, the USDA agencies and offices that have been assessed Greenbook charges, the amount of the charges, and the programs supported by Greenbook charges for fiscal years 1999 through 2009. We also (1) assessed how USDA selected programs and monitored Greenbook charges and (2) described the benefits of the programs, as reported by USDA. Appendix I provides a list of programs supported by Greenbook charges by their common names and with brief descriptions; and appendix IV provides two tables summarizing (1) Greenbook charges by program for fiscal years 1999 through 2009 and (2) total annual Greenbook charges by agencies and staff offices for the period. In addition, a complete listing of Greenbook charges by program for the individual USDA agencies and staff offices that were charged Greenbook charges for the period is provided in an electronic supplement to this report.³

²S. Rep. No. 110-134, at 7 (2007).

³GAO, *U.S. Department of Agriculture: Charges to Agencies and Offices for Centrally Provided (Greenbook) Programs for Fiscal Years 1999 through 2009*, [GAO-10-83SP](#) (Washington, D.C.: Oct. 20, 2009).

For this report, we analyzed USDA Greenbook charges for fiscal years 1999 through 2008 and estimated charges for fiscal year 2009. Unless stated otherwise, all financial data are expressed in constant 2009 dollars. We use the term “Greenbook programs” throughout the report to refer to programs funded through Greenbook charges. To identify Greenbook charges, agencies and offices that were charged Greenbook charges, the amounts charged, and the programs funded through Greenbook charges, we analyzed publicly reported budget data and OCFO data. We obtained perspectives on changes or trends from OCFO and the Office of Budget and Program Analysis (OBPA), Office of the Chief Information Officer (OCIO), and Office of the Inspector General (OIG). To assess how USDA selected programs and monitored Greenbook charges, we reviewed available documentation on justifications for programs and Greenbook charges; discussed the process used for selecting programs and for monitoring and ensuring the accuracy of charges with officials in OCFO, OBPA, OCIO, and OIG; and compared these activities with the federal standards for internal control.⁴ To describe benefits of programs, as reported by USDA, we (1) reviewed documentation, such as program reports and evaluations; (2) reviewed new program justifications for program descriptions; the specific benefit, impact, or result expected; and the rationale for establishing the program and justifications for funding increases, for information on how additional funding would be used; and (3) discussed efforts to track and document program benefits with OCFO officials.

To assess the reliability of Greenbook data, we reviewed audits performed by USDA’s OIG on USDA’s consolidated financial statements for fiscal years 1999 through 2008, the USDA working capital fund, and Greenbook charges. Over the past 10 years, OIG offered one qualified opinion, three disclaimers of opinion, and six unqualified opinions. None of these opinions cited the Greenbook data as a concern. In addition to reviewing the OIG reports, we performed some quality testing of the data by comparing the Greenbook data to USDA accounting records. The results of our tests indicated that there were discrepancies between some of the Greenbook data and the accounting records, especially in the earlier years. We contacted USDA officials about these discrepancies, and they reported that the data provided to us for fiscal years 1999 through 2001 were actual data obtained from historical records. Since the Greenbook data were

⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: Nov. 1, 1999).

based upon historical records, we were unable to conclude whether the discrepancies were the result of inaccuracies in the Greenbook data or the accounting records. We noted that the discrepancies have diminished over time and that in the last 5 years, the difference between the accounting and Greenbook data has been less than 2 percent of the total Greenbook charges. By the last year of our analysis period, we found no discrepancies between the two data sources. USDA confirmed that the data for fiscal years 2002 through 2008 were obtained from the current USDA accounting system and from agency administered records. Consequently, we determined that the Greenbook data used in this report are sufficiently reliable for our purposes.

We conducted this performance audit from December 2008 through October 2009 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

USDA comprises 15 agencies in seven broad mission areas responsible for, among other things, assisting farmers and rural communities, overseeing the safety of meat and poultry, providing access to nutritious food for low-income families, and protecting the nation's forests. Twelve staff offices support these mission activities. With a workforce of about 105,540 employees across the country, USDA is expected to spend about \$116 billion in fiscal year 2009 to carry out its responsibilities.

USDA uses its working capital fund, which was authorized in 1943,⁵ to support various services (e.g., purchasing office supplies and telephone service) for USDA agencies as well as for a large number of non-USDA entities. For example, USDA is the payroll agent for about 140 federal agencies; the agencies reimburse USDA for the cost of those services. Working capital funds are a form of revolving fund that authorizes an agency to retain receipts and deposit them into the fund to finance the fund's operations. These funds must be created by Congress and are generally self-sustaining. Many agencies use working capital funds. One office will ask to purchase a good or service through the working capital

⁵7 U.S.C. § 2235.

fund and will provide funds to the working capital fund to pay for the good or service.

A number of agencies also use the account adjustment statute,⁶ which provides transfer of funds authority for an agency to charge one appropriation account for some administrative-type activity that benefits more than one account within the agency, and then allocate the costs to the benefiting accounts. Similar to the account adjustment authority, Congress gave USDA transfer of funds authority in 1965.⁷ Specifically:

“Subject to limitations applicable with respect to each appropriation concerned, each appropriation available to the Department of Agriculture may be charged, at any time during a fiscal year, for the benefit of any other appropriation available to the Department, for the purpose of financing the procurement of materials and services, or financing activities or other costs, for which funds are available both in the financing appropriation so charged and in the appropriation so benefited; except that such expenses so financed shall be charged on a final basis, as of a date not later than the close of such fiscal year, to the appropriations so benefited, with appropriate credit to the financing appropriation.”

The OCFO, which has primary responsibility for Greenbook programs and charges, cites this 1965 law as its authority for Greenbook charges.

All USDA Agencies and Staff Offices Have Been Charged Greenbook Charges

USDA’s 15 agencies and 12 staff offices have been charged more than \$372 million in Greenbook charges for fiscal years 1999 through 2009, according to OCFO data. While the number of agencies and offices charged Greenbook charges has remained relatively stable since 1999, the amount of Greenbook charges and number of Greenbook programs have increased substantially—from about \$5.4 million for 5 programs in 1999 to an estimated \$61.2 million for 30 programs in 2009. Greenbook charges peaked in fiscal year 2007 at \$76 million for 30 programs.

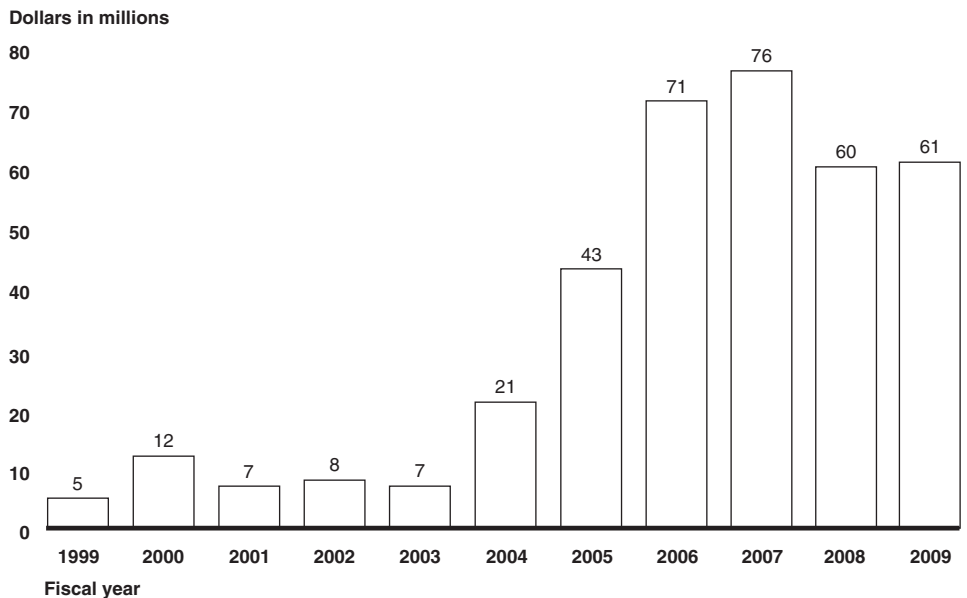
Greenbook charges generally followed an upward trend in fiscal years 1999 through 2007, increasing more than 1,000 percent—from \$5.4 million to about \$76 million—before decreasing by about 20 percent to \$60 million in fiscal year 2008. USDA estimates that charges for fiscal year 2009 will increase to \$61.2 million, or slightly more than the previous year. Total Greenbook charges accounted for less than 1/1000 of a percent of USDA’s

⁶31 U.S.C. § 1534.

⁷Pub. L. No. 89-106 § 8, 79 Stat. 431,432 (1965) (codified at 7 U.S.C. § 2263).

annual funding over this period. Figure 1 shows annual Greenbook charges for fiscal years 1999 through 2009.

Figure 1: Greenbook Charges in Constant 2009 Dollars, Fiscal Years 1999-2009

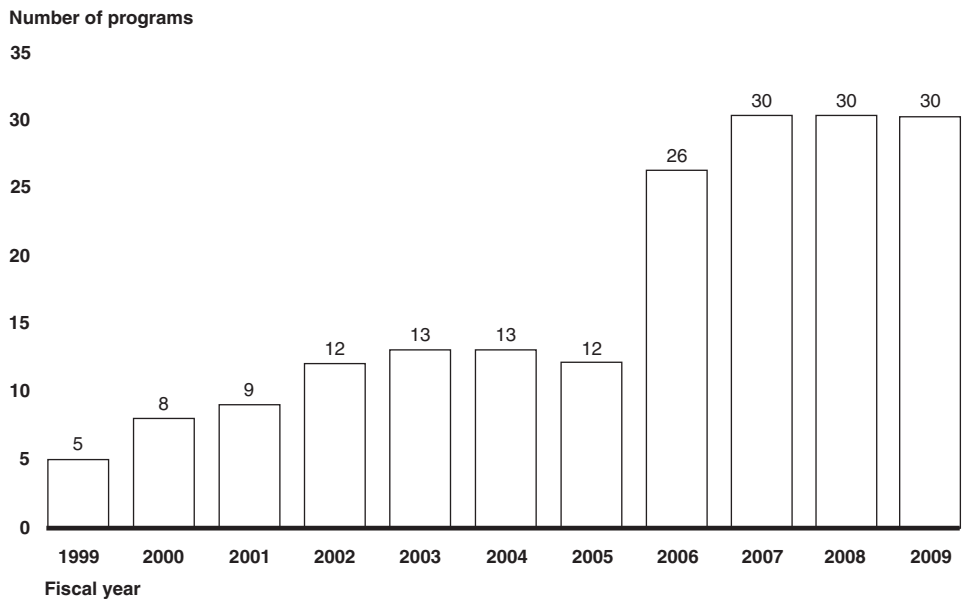


Source: GAO analysis of USDA data.

Note: Fiscal year 2009 charges are estimated.

Likewise, the trend in the number of active programs in each fiscal year since 1999 has been generally upward (see fig. 2). Starting with 5 programs in fiscal year 1999, programs were added and dropped through fiscal year 2005, when the total number reached 12. That number more than doubled—to 26 active programs—in fiscal year 2006. The number increased again—to 30 active programs—in fiscal year 2007 and remained at 30 in fiscal years 2008 and 2009.

Figure 2: The Number of Active Greenbook Programs, Fiscal Years 1999-2009



Source: GAO analysis of USDA data.

Although no more than 30 programs have been active in any 1 year, USDA has introduced a total of 39 Greenbook programs since fiscal year 1999. And once introduced, the majority of programs continued to be funded year after year. Table 1 shows the fiscal year each of the 39 programs was first introduced. As noted in the table, some of the programs never received funding, some were funded for only 1 or 2 years, some were transferred to the working capital fund, and one was absorbed into another program. See appendix I for a description of each of the 39 programs.

Table 1: USDA Greenbook Programs, Fiscal Years 1999 through 2009

Fiscal year	Program	Status
1999	Hispanic Association of Colleges and Universities	Active
	1890 USDA Initiatives	Active
	Sign Language Interpreter Services	Active
	TARGET Center	Active
	Preauthorized Funding	Active
2000	Advisory Committee Liaison Services	Active
	Hispanic Advisory Council	Became part of the Diversity Council in 2001
	Security	Funding stopped in 2001

Fiscal year	Program	Status
2001	Diversity Council	Active
	American Indian Higher Education Consortium	Active
	USDA Visitor Information Center	Active
2002	USDA Secretary Honor Awards	Active
	Employee Express	Funding stopped in 2004
	USDA Drug Testing Program	Active
2003	Senior Executive Service (SES) Candidate Development Program	Funding stopped in 2005
2004	E-Gov Presidential Initiatives	Active
	USDA E-Gov Enablers E-Gov Initiative E-Authentication	Transferred to working capital fund in 2008
2006	USDA Tribal Liaison	Active
	Faith-Based and Community Initiatives	Active
	American Consumer Satisfaction Index	Never received funding
	Sign Language Interpreter Agency Specific Services	Active
	Emergency Operations Center	Active
	Labor and Employee Relations System	Active
	Continuity of Operations Planning	Active
	Federal Biobased Products Procurement Program	Active
	Personnel and Document Security	Active
	Radiation Safety	Active
	Flexible Spending Accounts	Active
	Self Service Dashboard Web Applications	Active
	E-Gov Presidential Initiatives-Homeland Security Presidential Directive (HSPD)12	Active
	USDA Enterprise Contingency Planning Program	Active
	2007	Financial Management Improvement/Modernization Initiative
E-Gov Presidential Initiatives-Content Management		Active
USDA E-Gov Enablers Ag Learn		Transferred to working capital fund in 2008
E-Gov Presidential Initiatives Enterprise Services		Transferred to working capital fund in 2008
2008	Enterprise-wide Time and Attendance	Never received funding
	Enterprise Network Messaging	Active
	USDA IT Infrastructure Security	Active
	E-Gov Enablers-Cyber Security	Active

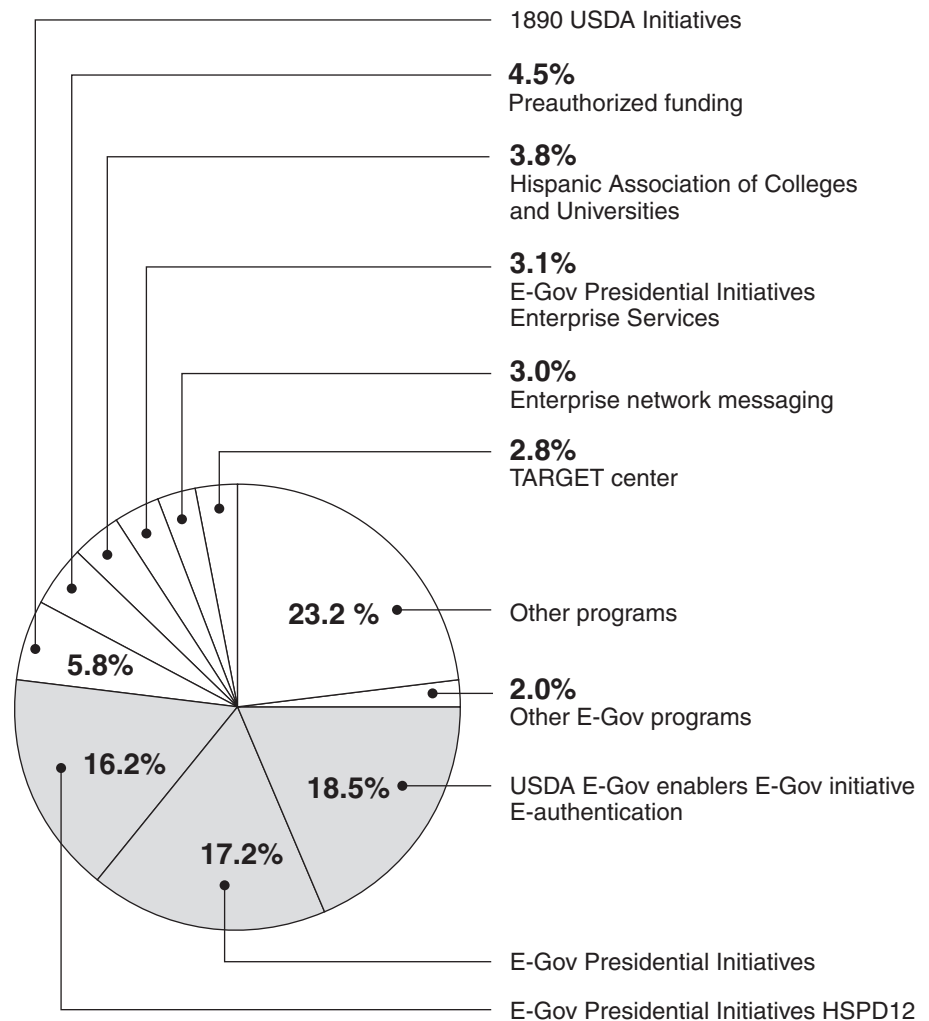
Source: USDA data.

Note: No programs were added in fiscal year 2009.

Three programs have accounted for about 52 percent of total Greenbook charges: USDA E-Gov Enablers E-Gov Initiative E-Authentication (18.5 percent), which was transferred to the working capital fund in 2008; E-Gov

Presidential Initiatives (17.2 percent); and E-Gov Presidential Initiatives HSPD12 (16.2 percent). Nine programs have accounted for about 75 percent of total Greenbook charges: these three plus the 1890 USDA Initiatives, Preauthorized Funding, Hispanic Association of Colleges and Universities, E-Gov Presidential Initiatives Enterprise Services, Enterprise Network Messaging, and TARGET Center. Figure 3 shows the share of fiscal year 1999 through 2009 Greenbook charges spent on individual programs.

Figure 3: Share of Total Greenbook Charges by Program, Fiscal Years 1999-2009



Source: GAO analysis of USDA data.

Appendix IV presents annual Greenbook charges by program for fiscal years 1999 through 2009. The appendix shows, among other things, that charges for a program may have varied from year to year and that some programs were not active in certain years.

For most programs, Greenbook charges have been allocated on the basis of the number of full-time equivalent (FTE) employees in the agencies and staff offices. As a result, the Forest Service, which has had the largest number of FTEs, has been charged the largest percentage—about 32 percent—of Greenbook charges every fiscal year from 1999 through 2009. The top three agencies in terms of the number of FTEs—the Forest Service, Natural Resources Conservation Service, and Food Safety and Inspection Service—have together been charged from 42 to 56 percent of Greenbook charges annually during this period. Table 2 shows the amount and percentage of Greenbook charges that have been assessed against the appropriations of each USDA mission-oriented agency and staff office for fiscal years 1999 through 2009. The Forest Service has been charged nearly \$120 million of the approximately \$372 million in total Greenbook charges for this period.

Table 2: Greenbook Charges to USDA’s Agencies and Offices, Fiscal Years 1999 through 2009

Agencies and offices	Greenbook charges	Percentage of total Greenbook charges
Forest Service	\$119,695,489	32.2%
Farm Service Agency	40,272,423	10.8%
Natural Resources Conservation Service	34,506,025	9.3%
Food Safety and Inspection Service	28,126,579	7.6%
Agricultural Research Service	26,838,649	7.2%
Animal and Plant Health Inspection Service	26,265,246	7.1%
Rural Development	23,808,277	6.4%
Office of the Chief Information Officer	21,074,004	5.7%
Agricultural Marketing Service	8,921,305	2.4%
Food and Nutrition Service	7,124,722	1.9%
Foreign Agricultural Service	6,552,889	1.8%
Office of the Chief Financial Officer	5,523,535	1.5%
National Agricultural Statistics Service	4,406,856	1.2%
Grain Inspection, Packers and Stockyards Administration	3,232,980	0.9%

Agencies and offices	Greenbook charges	Percentage of total Greenbook charges
Office of the Inspector General	2,740,328	0.7%
Cooperative State Research, Education and Extension Service	2,449,178	0.7%
Risk Management Agency	2,268,463	0.6%
Departmental Administration	2,206,674	0.6%
Economic Research Service	1,562,884	0.4%
Office of Chief Economist	1,485,835	0.4%
Office of General Counsel	1,200,430	0.3%
Office of Civil Rights	491,994	0.1%
Office of Communications	419,741	0.1%
National Appeals Division	377,935	0.1%
Office of the Secretary	310,055	0.1%
Office of Budget and Program Analysis	269,835	0.1%
Office of Executive Secretary	130,962	0.0%
Total	\$372,263,295	^a

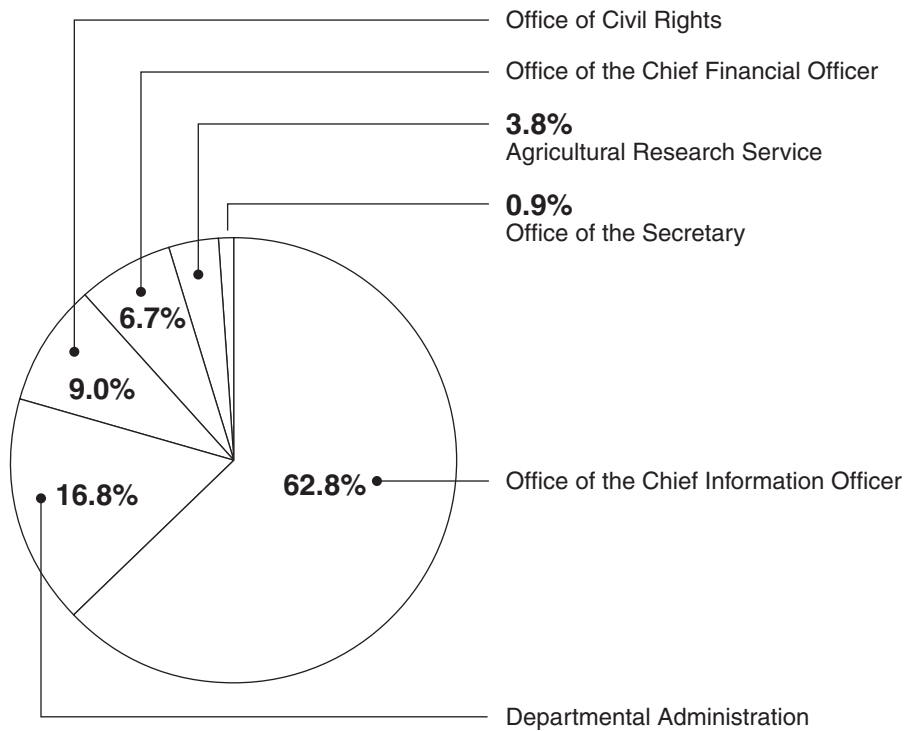
Source: USDA data.

Note: Charges for fiscal year 2009 are estimated.

^aPercentage does not add to 100 percent because of rounding.

According to OCFO, the Agricultural Research Service, Departmental Administration, OCFO, and the offices of the Secretary, the Chief Information Officer, and Civil Rights serve as sponsors for the Greenbook programs. They may contract for the services or activities of the program or use their own staff to provide the services or activities. As shown in figure 4, the Greenbook programs sponsored in the Office of the Chief Information Officer have accounted for about 63 percent of all Greenbook charges—about \$233 million—for fiscal years 1999 through 2009.

Figure 4: Percentage of Greenbook Charges Billed, Fiscal Years 1999-2009.



Source: GAO analysis of USDA data.

For additional details on Greenbook charges, see appendixes IV and the e-supplement.⁸ Appendix IV provides total annual Greenbook charges by the agencies and staff offices for fiscal years 1999 through 2009. The e-supplement contains separate tables for each of USDA's 15 mission-related agencies and 12 staff offices, showing annual Greenbook charges for the individual programs in which they participated, for fiscal years 1999 through 2009.

⁸GAO-10-83SP.

USDA's Process for Selecting Greenbook Programs and Monitoring Greenbook Charges Is Not Documented, and Control Activities Would Help Ensure Accountability

USDA's process for selecting Greenbook programs and monitoring Greenbook charges is not documented. According to OCFO officials, as noted above, representatives from the Agricultural Research Service, Departmental Administration, OCFO, and the offices of the Secretary, the Chief Information Officer, and Civil Rights have served as contact points for the individual Greenbook programs and charges. These representatives

- identify and nominate new programs, and their funding levels, cost allocation methods, and the agencies and staff offices that should participate, for consideration for Greenbook funding for the next fiscal year;
- identify the active programs that should be continued, and any adjustments needed to funding level, cost allocation method, or participants;
- contract for services or provide staff for the active programs; and
- handle the billing of Greenbook charges to the agencies and staff offices that participate in the programs.

A group composed of senior managers, representing the undersecretaries and assistant secretaries from the department's seven mission areas and its larger staff offices, and chaired by the CFO, meets at least annually to consider the nominations for new Greenbook programs and the proposals for changes in active programs. According to OCFO officials, this group of senior managers discusses and considers the proposals in the context of USDA's overall funding picture to develop a recommendation for Greenbook programs to fund for the next fiscal year. This recommendation, which includes proposed levels of funding, cost allocation methods, and the agency and staff office participants, goes to the Office of the Secretary for approval. Then, officials in the Office of the Secretary review, and may further revise, the recommendation from the senior managers and give it to the Secretary or his/her designee, for final approval. The final approved lists of programs and funding details are sent out to USDA's agencies and staff offices in a memo from the Office of the Secretary.

According to OCFO, this process has been in place since the beginning of fiscal year 2006. Prior to that time, OCFO did not have a process for approving new Greenbook programs or requests for increases in funding for existing programs. Those decisions were made by the Deputy Secretary; the group of senior managers was not involved.

Even with the current process in place, however, decisions about Greenbook programs and charges have not been consistently documented to explain what was done and why. Under the federal internal control standards, agencies are to employ control activities, such as accurate and timely recording of transactions and events and the appropriate documentation of transactions and internal control. Without such control activities, agencies do not have the necessary framework to provide reasonable assurance that they are operating effectively and efficiently and that program results will be achieved. Examples of control activities relevant to USDA's Greenbook processes include the following:

- *Accurate and timely recording of transactions and events.* OCFO has not documented the events involved in selecting programs and monitoring Greenbook charges and funding levels. Because the events were not documented, OCFO officials could not tell us how representatives and senior managers identified programs that should continue and nominated new programs. In addition, OCFO could not find all memos from the Office of the Secretary documenting the final approved Greenbook programs and funding levels for each fiscal year. In fact, about half of the memos were missing for the 11-year period reviewed. Also, OCFO has not maintained documentation on the mid-year funding adjustments to Greenbook charges issued when, for example, USDA was operating under a continuing budget resolution. Such documentation would help OCFO ensure that the programs and charges for the year were consistent with what had been approved.
- *Appropriate documentation of transactions and internal control.* OCFO does not specify the controlling operations on Greenbook charges and programs in management directives, administrative policies, or operating manuals. Such directives, with criteria to consider in nominating and recommending Greenbook programs and monitoring Greenbook charges, would help inform decisions and help OCFO ensure it has documentation on decisions that are reached on Greenbook programs and charges. In contrast, OCFO has a management directive for the working capital fund that includes internal control activities to help ensure accountability in identifying and monitoring programs supported through the fund that could serve as a model.

OCFO officials told us they have relied on their undocumented process and professional accounting and financial standards to manage Greenbook programs and charges. However, under federal standards, control activities need to be an integral part of any program planning, implementing, and reviewing endeavor. USDA's OIG recently reported that USDA agencies have a history of reacting to individual control issues

rather than addressing the overall weaknesses of their internal control systems. Noting that internal control weaknesses continued to impair the utility of USDA's financial information, the OIG reported that the department needed to improve internal controls over financial management systems and processes to ensure that accurate financial data were available to managers administering and operating USDA programs.⁹ When we met with OCFO officials in May 2009 to discuss our preliminary findings, they told us that in the current budget climate they need to take every measure to reduce costs, and that controls such as written policies and procedures for selecting programs and overseeing Greenbook charges would probably help ensure, among other things, that unspent Greenbook charges are returned to participating agencies and staff offices or to the U.S. Treasury.

OCFO has implemented initiatives to develop the data it will need to report Greenbook charges in future annual budget justifications, as Congress directed in 2007. Specifically:

- OCFO has developed an Excel spreadsheet to collect information on new programs, such as the programs' cost allocation methods and proposed staffing, and budget justifications for funding increases. However, our review of the information submitted on new and continuing programs for fiscal year 2007 and later found that the information was not filled in consistently or completely. The data OCFO required included justifications for programs added in 2007. No new program justifications were provided for 2008 and no programs added for 2009.
- OCFO has issued guidelines for collecting information for fiscal years 2008 and 2009 on hardware and software costs in all USDA's information technology (IT) programs, including in Greenbook programs. According to OCFO officials, USDA is to use this information to create a snapshot of IT-related investments department-wide.

OCFO also started an internal Web site in 2004 where USDA agencies and staff offices can view their estimated Greenbook charges and enter information on the Greenbook programs.

While these initiatives are important, they do not include the documentation required by the federal internal control standards to help

⁹USDA, *U.S. Department of Agriculture Office of Inspector General: Management Challenges* (Washington, D.C.: Aug. 1, 2008).

ensure the integrity of OCFO's process for selecting programs and monitoring Greenbook charges.

OCFO Has Not Tracked the Benefits of Greenbook Programs

According to OCFO officials, USDA has not tracked program benefits to be sure the Greenbook programs continue to benefit participating agencies and staff offices and do so at appropriate costs. OCFO has not established program evaluation metrics for Greenbook programs, such as the extent to which agencies and staff offices would use the programs and the benefits they should expect to gain. It also has no information on planned program benefits and comparisons with alternative programs, whether prior programs have achieved desired results, and whether a Greenbook program would replace an existing comparable program within an agency or staff office.

Under the federal standards for internal control, managers are to compare actual program performance to planned or expected results and analyze significant differences. Such assessments help managers identify problems in a program's design and delivery and make timely decisions to correct or replace the program. Information on such assessments would allow OCFO to determine whether a Greenbook program was operating as intended—that is, that it efficiently and effectively achieved planned or expected results—or that it was not doing so.

OCFO officials told us that periodic program assessments to ensure programs continue to provide benefits at an appropriate cost would be worthwhile, but they did not indicate whether they planned to track these assessments. Tracking program benefits would help ensure accountability for Greenbook programs and funding and could facilitate USDA-wide Greenbook funding decisions among worthy programs.

In the September 30, 2009, Conference Report accompanying USDA's fiscal year 2010 appropriations, Senate and House Appropriations Committee conferees reiterated their concern about USDA's handling of Greenbook charges and programs.¹⁰ This concern focused on both the level of spending for Greenbook programs and the lack of transparency in funding Greenbook activities. The conferees noted their expectation that USDA will comply with any recommendations we make and implement them in a timely manner. The conferees directed USDA to provide a report

¹⁰H.R. Rep. No. 111-279, at 53 (2009).

to the Committees on the steps being taken to implement our recommendations and the actions to increase transparency into the funding and decision-making mechanisms associated with the Greenbook process. USDA's report is to also highlight steps being taken to evaluate the performance of ongoing Greenbook activities to determine the benefit to the Department of continuing such activities, and include a discussion of returning assessments to levels consistent with fiscal years 2001 through 2003.

Conclusions

The numbers of Greenbook programs and the charges have increased over the last 11 years. Yet, OCFO does not have control activities for managing these programs and charges, including appropriate documentation of transactions and internal control and the accurate and timely recording of transactions and events. Nor does OCFO track the benefits of the programs to determine whether they are operating as intended. Documentation for Greenbook programs would help OCFO oversee the effective and efficient use of Greenbook charges and the benefits of Greenbook programs.

Recommendations for Executive Action

To help ensure accountability in selecting programs, overseeing Greenbook charges, and achieving program benefits, we are recommending that the Secretary of Agriculture direct OCFO to take the following two actions:

- establish and document control activities for managing Greenbook programs and charges, and
- track the benefits of Greenbook programs to the agencies and staff offices that are charged Greenbook charges.

Agency Comments and Our Evaluation

We provided a draft of this report to USDA for review and comment. In written comments from the Chief Financial Officer, USDA stated that our report provided valuable insights and recommendations to help USDA improve management of its Greenbook programs.

USDA also agreed with our recommendations. With respect to our recommendation to establish and document control activities for managing Greenbook programs and charges, USDA stated that, for the sake of transparency, a documented decision process would be beneficial. USDA commented that it will develop guidelines for the decision-making

process related to funding Greenbook programs and document the decisions that are made. USDA further commented that it has already taken steps to document and provide a more formal process for the annual budget review.

Regarding our recommendation to track the benefits of Greenbook programs to the agencies and staff offices that are charged Greenbook charges, USDA acknowledged that its most recent efforts fell short but it will continue its efforts. USDA issued formal budget requirements for fiscal year 2011—with budget guidance that provided specific requirements for performance measures and analysis of the benefits of Greenbook activities. Based on the budget submissions, USDA stated that this was an area that will need to be developed more fully to measure the value of individual Greenbook programs. USDA also stated that it plans to issue guidelines for making decisions related to adding or removing programs from Greenbook that will strengthen oversight of those activities and require that decisions made during the budget process are documented.

USDA's written comments appear in appendix II. USDA also provided technical comments, which we incorporated in the report as appropriate.

We are sending copies of this report to the Secretary of Agriculture and other interested parties. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-3841 or shamesl@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix III.



Lisa Shames
Director, Natural Resources and Environment

Appendix I: Greenbook Programs Introduced Since Fiscal Year 1999

Short program title	Program description
1890 USDA Initiatives (1890 Programs)	Attracts students to careers in agriculture and related fields, including food and agricultural sciences and, among other things, increases the involvement of the eighteen 1890 Land Grant Universities in the delivery of U.S. Department of Agriculture (USDA) programs.
Advisory Committee Liaison Services	Provides guidance and direction to USDA agencies on advisory committees and boards.
American Consumer Satisfaction Index	Supports rating USDA's Web site home page, to meet an Office of Management and Budget requirement to measure and report customer satisfaction.
American Indian Higher Education Consortium (1994 Program)	Promotes, fosters, and encourages the implementation of programs for improving postsecondary and higher education opportunities for American Indians, and establishes information centers for those education institutions.
Continuity of Operations Planning (COOP)	Ensures that USDA has in place a comprehensive and effective program to ensure the survival of the constitutional form of government and continuity of essential federal functions under all circumstances and provides for USDA COOP activities, including awareness training, exercises, and COOP plan reviews
Diversity Council	Enhances the recruitment and retention of a diverse workforce in USDA through a broad range of program forums designed to, among other things, discuss and resolve barriers, implement mandatory diversity training, and support groups that provide the Secretary ongoing advice on matters affecting their communities.
E-Gov Presidential Initiative HSPD12	Supports the implementation of the Homeland Security Presidential Directive 12—the Common Identification Standard for Federal Employees and Contractors to create a common standard form of identification and facilitate issuance to USDA employees and contractors.
E-Gov Presidential Initiatives	Assists with improving information technology (IT) planning by expanding electronic government to deliver significant productivity and performance gains across all federal departments. USDA participates in 30 Presidential Initiatives and Lines of Business.
E-Gov USDA Enablers – Ag Learn	Provides a centralized infrastructure for deploying enterprise-wide and agency-specific courses, and enables employees and supervisors to manage learning functions (e.g., registration, course delivery, and skills assessment). Moved to the working capital fund in 2008.
E-Gov USDA Enablers – Cyber Security	Administers Cyber Security Assessment and Management, a comprehensive compliance tool to enable federal agencies to identify threats and vulnerabilities through use of the embedded National Institute for Standards and Technology control requirements for IT systems, and supports the President's Management Agenda by, among other things, providing better risk management tools.
E-Gov Presidential Initiatives – Content Management	Supports the conversion to Enterprise Content Management from USDA's legacy correspondence management application (Staff Action), to facilitate the sharing of documents and access to information.
USDA Enterprise Contingency Planning Program (ECP)	Enhances the department's critical infrastructure recovery and reconstitution capabilities through the development, maintenance, and use of contingency plans for all USDA critical infrastructure; combines the Contingency Planning Suite software, processes, and USDA staff to meet contingency planning required in legislative and executive mandates.
E-Gov Presidential Initiatives – Enterprise Services	Provides a suite of technology tools and accompanying business processes that enable USDA to achieve its goals and objectives for leveraging its e-Government investments and delivering government services in a more citizen-center manner. Moved to the working capital fund in 2008.

**Appendix I: Greenbook Programs Introduced
Since Fiscal Year 1999**

Short program title	Program description
Emergency Operations Center	Provides a highly trained and secure emergency operations capability on a 24/7 basis. Center provides critical communications and coordination systems.
Employee Express	Allows USDA employees to use the system to make changes in their federal health benefit plan and thrift savings plan enrollments.
Enterprise Network Messaging	Provides a transport mechanism to provide information or data to end users.
Enterprise-wide Time and Attendance	Implements a single, standard enterprise-wide time and attendance system that will offer cost savings, resource reductions, training, and helpdesk support.
Faith-Based and Community Initiatives	Provides departmental oversight of the USDA efforts in this area and supports the White House Office of Faith-Based and Community Initiatives regional outreach conferences.
Federal Biobased Products Preferred Procurement Program	Supports the completion of a model procurement plan, the development of a unified bio-based Web site, and the establishment of a bio-based research center to provide information resources to public and federal agencies.
Financial Management Improvement / Modernization Initiative	Supports beginning procurement for a new Core Financial Management System through the Financial Management Modernization Initiative.
Flexible Spending Accounts	Administers the Federal Flexible Benefits Plan.
Hispanic Advisory Council	Provides leadership on Hispanic issues. Became part of the Diversity Council in 2001.
Hispanic Association of Colleges and Universities	Fosters educational excellence in the Hispanic community and promotes Hispanic participation in fulfilling the USDA mission through recruitment and educational efforts.
Labor and Employee Relations System	Supports the department-wide Web-based Labor and Employee Relations Case Tracking and Reporting System. (The system is scheduled to be absorbed into the EmpowHR system.)
Personnel and Document Security	Ensures the proper protection of classified national security information.
Preauthorized Funding	Provides a funding mechanism for reimbursable activities that cost less than \$100,000.
Radiation Safety	Implements a comprehensive radiation safety and radiological emergency response coordination program that ensures the safe use of radioactive materials in departmental programs.
Security	Provides protective operations and guard services for the physical security of the headquarters building and owned and leased facilities.
Self Service Dashboard Web Application	Serves as an e-authenticated single sign-on portal for several USDA human resource systems that enables employees to calculate several retirement scenarios.
Senior Executive Service Candidate Development Program	Prepares future executives to assume key positions in targeted occupational areas.
Sign Language Interpreter Agency Specific Services	Provides sign language interpreting services upon agency request, and the costs are paid by the agency.
Sign Language Interpreter Services	Provides sign language interpretive services to facilitate communications between USDA employees who are deaf or hard of hearing and their hearing co-workers.
TARGET (Technology Accessible Resources Gives Employment Today) Center	Provides information to ensure equal access to electronic technologies and automated systems essential to today's jobs for people with visual, hearing, speech, mobility, or dexterity impairments in support of USDA's workforce diversity and Federal Workforce 2001 policies.
USDA Drug Testing Program	Helps ensure a drug-free work place through random testing, testing with reasonable suspicion and after an accident, and testing for volunteers and job applicants.

**Appendix I: Greenbook Programs Introduced
Since Fiscal Year 1999**

Short program title	Program description
USDA E-Gov Enablers E-Gov Initiative E-Authentication	Provides single sign-on capability for access to Web applications, management of user credentials, and verification of identity for employees and customers. Moved to the working capital fund in 2008.
USDA IT Infrastructure Security	Provides security tools to monitor and detect and report information in agency systems, to monitor changes in network security baseline configurations, and to reverse changes if needed.
USDA Secretary Honor Awards	Recognizes significant accomplishments of USDA employees at all grade levels as well as private citizens for their support of the USDA mission through the department's highest honor awards program.
USDA Tribal Liaison Services	Provides for travel for the national program director, support for an intern or other personnel, and other services and related programs.
USDA Visitor Information Center	Presents information on USDA programs and initiatives and provides program-related literature when requested via the mail.

Source: USDA data.

Appendix II: Comments from the U.S. Department of Agriculture



United States
Department of
Agriculture

Office of the Chief
Financial Officer

1400 Independence
Avenue, SW

Washington, DC
20250

Ms. Lisa Shames
Director, Natural Resources and Environment
Government Accountability Office
441 G Street, NW
Washington, D.C. 20548

OCT 15 2009

Dear Ms. Shames:

Thank you for the opportunity to comment on the Government Accountability Office (GAO) draft report, GAO-09-914, "Internal Control Would Improve Accountability for Certain Centrally Provided (Greenbook) Programs." The Office of the Chief Financial Officer (OCFO) generally agrees with GAO's findings and recommendations in the draft report.

This report identifies the agencies and staff offices assessed "Greenbook" charges for reimbursable programs at the U.S. Department of Agriculture (USDA). GAO reviewed the amount of the charges and the reimbursable programs supported by "Greenbook" charges for Fiscal Years (FY) 1999 through 2009. However, for most reimbursable programs, charges are allocated based on the number of full-time equivalent employees in the USDA agencies or staff offices.

GAO recommended that USDA establish and document control activities for managing reimbursable program charges. It added that the Department should track the benefits from these programs.

The Department agrees that for the sake of transparency, a documented decision process would be beneficial. The Department will develop guidelines for the decision-making process related to the funding of "Greenbook" reimbursable activities. It will document the decisions that are made.

The Department has already taken steps to document and provide a more formal process for the annual budget review. USDA has issued formal budget requirements for the FY 2011 budget. The FY 2011 budget guidance provided specific requirements for performance measures and analysis of the benefits of "Greenbook" activities. Based on the budget submissions, this is an area that will need to be developed more fully to measure the value of the individual activities to USDA.

AN EQUAL OPPORTUNITY EMPLOYER

Ms. Lisa Shames

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This year, an interagency review board, consisting of representatives appointed by the seven USDA mission area Under Secretaries, chaired by the Deputy Assistant Secretary for Administration, was established to review the FY 2011 budgets for the "Greenbook" reimbursable activities. The Board held a series of budget review meetings. Reimbursable program managers presented their budget and responded to questions from the Board members. The Board has completed its review and will submit its recommendations via the Chief Financial Officer to the Assistant Secretary for Administration for use in making final funding decisions.

The Department plans to continue building on the progress that has been made this year in developing the "Greenbook" budgets. While working with its agencies, USDA will issue guidelines for decision-making related to activities that are added to or removed from the "Greenbook." These guidelines will strengthen the oversight of the activities and will require that decisions made during the budget process are documented.

We appreciate GAO's time and efforts during this audit to provide valuable insights and recommendations to help USDA improve management of its reimbursable programs.

If you have any further questions, please contact me at (202) 720-5539, or have a member of your staff contact Kathy Donaldson, OCFO Audit Liaison Officer at, (202) 720-1893.

Sincerely,



Evan J. Segal
Chief Financial Officer

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Lisa Shames, (202) 512-3841 or shamesl@gao.gov

Staff Acknowledgments

In addition to the contact named above, Erin Lansburgh (Assistant Director), Les Mahagan, and Carol Herrnsstadt Shulman made key contributions to this report.

Other team members, including Aldoria (Camille) Adebayo, Karen Burke, Robert Lunsford, and Ellery Scott, made important contributions to producing this report and the accompanying electronic supplement.

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

This appendix contains two summary tables. The first, table 3, has Greenbook charges to USDA's agencies and staff offices for fiscal years 1999 through 2009. The second, table 4, has annual Greenbook charges by program for the period. The amounts shown for fiscal years 1999 through 2008 are actual, while those for fiscal year 2009 are estimates. All amounts are expressed in constant 2009 dollars.

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Table 3: Greenbook Charges by Program in Constant 2009 Dollars for Fiscal Years 1999 through 2009

Program	Fiscal year											Total
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Hispanic Association of Colleges and Universities	\$1,041,857	\$1,102,530	\$1,068,512	\$1,084,298	\$1,086,509	\$1,093,782	\$1,670,825	\$1,611,673	\$1,574,489	\$1,449,217	\$1,442,000	\$14,225,692
1890 USDA Initiatives	2,708,827	2,250,615	2,104,783	2,214,378	389,944	610,252	2,384,720	2,204,260	1,992,434	2,412,195	2,425,000	21,697,407
Sign Language Interpreter Services	285,208	164,048	158,932	161,440	138,078	164,088	162,627	193,696	230,614	225,948	231,000	2,115,680
TARGET Center	744,927	721,812	1,040,393	1,056,588	1,058,257	1,021,454	1,030,352	928,264	969,614	917,914	927,000	10,416,577
Preauthorized funding	651,160	757,146	611,277	240,262	644,960	567,813	818,163	584,821	6,436,207	2,867,405	2,600,000	16,779,213
Advisory Committee Liaison Services	0	201,905	146,706	214,450	88,016	201,955	214,337	200,000	202,584	190,395	199,000	1,859,349
Hispanic Advisory Council	0	474,459	0	0	0	0	0	0	0	0	0	474,459
Security	0	6,753,738	0	0	0	0	0	0	0	0	0	6,753,738
Diversity Council	0	0	1,057,509	1,737,287	1,586,206	1,541,337	1,155,578	439,125	521,924	480,051	513,000	9,032,017
American Indian Higher Education Consortium	0	0	133,096	160,235	161,269	163,320	161,513	158,007	384,790	420,107	580,000	2,322,338
Visitors Center	0	0	424,226	430,105	415,115	239,020	170,585	118,428	254,789	188,963	268,000	2,509,230
Honor Awards	0	0	0	154,211	129,218	153,074	0	47,024	83,868	75,528	80,000	722,923
Employee Express	0	0	0	451,791	470,860	0	0	0	0	0	0	922,651
Drug Testing Program	0	0	0	163,849	176,820	194,597	138,951	127,682	82,209	85,042	100,000	1,069,150

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Program	Fiscal year											Total
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Senior Executive Service Candidate Development Program	0	0	0	0	631,990	177,728	0	0	0	0	0	809,718
E-GOV Presidential Initiatives	0	0	0	0	0	10,550,375	9,551,095	11,479,280	9,446,934	11,733,253	11,185,000	63,945,937
USDA E-Gov Enablers E-Gov Initiative E-Authentication	0	0	0	0	0	4,800,123	25,423,013	27,055,647	11,546,253	0	0	68,825,036
USDA Tribal Liaison	0	0	0	0	0	0	0	75,322	55,537	67,833	69,000	267,692
Faith-Based Initiatives	0	0	0	0	0	0	0	245,717	252,324	357,820	400,000	1,255,861
American Consumer Satisfaction Index	0	0	0	0	0	0	0	0	0	0	0	0
Sign Language Interpreter Agency Specific Services	0	0	0	0	0	0	0	562,607	614,650	637,130	505,000	2,319,387
Emergency Operations Center	0	0	0	0	0	0	0	1,981,120	1,985,987	2,206,007	2,205,000	8,378,114
Labor and Employee Relations Case Tracking and Reporting System	0	0	0	0	0	0	0	80,480	73,362	20,080	72,000	245,922
Continuity of Operations Planning	0	0	0	0	0	0	0	1,061,689	1,684,612	1,539,131	1,820,000	6,105,432
Federal Biobased Products Preferred	0	0	0	0	0	0	0	414,729	357,200	350,053	350,000	1,471,982

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Program	Fiscal year										Total	
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		2009
Procurement Program												
Personnel and Document Security	0	0	0	0	0	0	0	1,141,013	1,641,658	1,648,706	1,648,000	6,079,376
Radiation Safety	0	0	0	0	0	0	0	953,220	944,693	931,640	927,000	3,756,553
Flexible Spending Accounts FSAFEDS	0	0	0	0	0	0	0	1,554,359	1,611,788	2,075,399	2,065,065	7,306,611
Self Service Dashboard and Retirement Processor Web Application	0	0	0	0	0	0	0	368,061	343,202	339,686	338,000	1,388,948
E-Gov Presidential Initiatives HSPD12	0	0	0	0	0	0	0	15,905,227	16,634,085	14,877,243	12,783,000	60,199,554
USDA Enterprise Contingency Planning Program	0	0	0	0	0	0	0	1,242,733	884,756	878,806	880,000	3,886,295
Financial Management Improvement Initiative	0	0	0	0	0	0	0	0	1,309,187	1,980,680	5,000,000	8,289,866
E-Gov Presidential Initiatives - Content Management	0	0	0	0	0	0	0	0	1,333,067	1,316,556	1,500,000	4,149,624
USDA E-Gov Enablers Ag Learn	0	0	0	0	0	0	0	0	991,127	0	0	991,127

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Program	Fiscal year											Total	
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		
E-GOV Presidential Initiatives Enterprise Services	0	0	0	0	0	0	0	0	0	11,546,253	0	0	11,546,253
Enterprise-wide Time and Attendance	0	0	0	0	0	0	0	0	0	0	0	0	0
Enterprise Network Messaging	0	0	0	0	0	0	0	0	0	5,508,427	5,500,000		11,008,427
USDA IT Infrastructure Security	0	0	0	0	0	0	0	0	0	3,015,015	3,000,000		6,015,015
E-Gov Enablers- Cyber Security	0	0	0	0	0	0	0	0	0	1,527,137	1,593,000		3,120,137
Total	\$5,431,980	\$12,426,254	\$6,745,434	\$8,068,894	\$6,977,241	\$21,478,918	\$42,881,759	\$70,734,184	\$75,990,201	\$60,323,365	\$61,205,065		\$372,263,295

Source: GAO's analysis of USDA budget data.

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Table 4: Greenbook Charges to USDA Agencies and Offices in Constant 2009 Dollars for Fiscal Years 1999 through 2009

Agency	Fiscal year											Total
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Office of the Secretary	\$6,462	\$67,539	\$6,491	\$7,513	\$7,522	\$10,799	\$17,936	\$72,267	\$36,921	\$44,257	\$32,348	\$310,055
Agricultural Marketing Service	203,131	710,637	263,310	284,620	224,767	434,768	894,486	1,585,653	1,618,849	1,339,444	1,361,641	8,921,305
Agricultural Research Service	446,312	1,057,506	537,932	674,621	570,958	1,122,932	2,468,736	5,034,129	5,532,439	4,677,216	4,715,868	26,838,649
Rural Development	398,449	996,810	360,972	550,599	438,211	1,667,959	3,491,475	4,826,026	4,246,917	3,388,782	3,442,075	23,808,277
Risk Management Agency	31,529	96,407	144,529	45,853	36,668	144,918	427,842	514,091	302,256	260,894	263,476	2,268,463
Foreign Agricultural Service	57,839	572,193	91,442	131,959	89,152	341,248	710,814	1,210,824	1,290,369	1,027,379	1,029,671	6,552,889
Forest Service	1,904,088	2,929,457	2,363,276	2,901,329	2,257,251	7,371,085	13,092,384	22,308,462	25,055,945	19,579,624	19,932,588	119,695,489
Office of Communications	9,513	101,379	9,667	10,791	8,176	16,081	47,083	78,031	54,823	41,840	42,357	419,741
Office of General Counsel	25,080	177,125	26,746	29,097	89,619	52,219	92,525	186,450	193,758	163,065	164,747	1,200,430
Natural Resources Conservation Service	611,938	1,158,120	783,926	879,101	755,600	2,276,039	3,746,771	6,504,049	6,605,559	5,563,734	5,621,189	34,506,025
Economic Research Service	43,647	71,273	41,123	47,436	62,645	75,961	193,008	294,491	282,244	223,799	227,257	1,562,884

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Agency	Fiscal year											Total
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
National Agricultural Statistics Service	70,388	310,184	82,517	109,336	127,841	275,747	581,223	824,955	739,860	631,658	653,146	4,406,856
Cooperative State Research, Education and Extension Service	32,027	212,771	51,006	49,122	72,275	154,430	332,838	510,756	412,374	310,615	310,965	2,449,178
Office of the Inspector General	55,126	205,304	52,202	60,394	74,517	100,262	249,963	515,977	494,166	463,431	468,986	2,740,328
Food and Nutrition Service	112,209	144,870	132,343	137,718	165,532	435,366	845,605	1,629,974	1,395,112	1,046,959	1,079,035	7,124,722
Animal and Plant Health Inspection Service	349,357	581,806	471,248	584,366	659,756	1,446,422	2,633,447	4,046,944	5,865,437	4,772,648	4,853,816	26,265,246
Grain Inspection, Packers and Stockyards Administration	44,506	83,880	56,031	74,266	68,997	106,009	201,163	1,291,871	542,376	378,476	385,406	3,232,980
Food Safety and Inspection Service	532,472	1,167,187	648,603	764,737	679,047	1,784,785	3,390,929	4,544,160	5,529,530	4,544,545	4,540,585	28,126,579
Office of Chief Economist	4,522	41,288	7,778	5,909	8,512	21,357	38,227	946,650	234,264	87,019	90,307	1,485,835
Office of Budget and Program Analysis	5,454	55,219	5,302	6,176	7,637	10,584	19,823	68,624	32,968	28,886	29,163	269,835
Office of the Chief Financial Officer	88,809	193,076	115,635	134,845	115,774	304,169	451,359	765,541	1,316,140	1,016,954	1,021,233	5,523,535

Appendix IV: Greenbook Charges and Program Funding for Fiscal Years 1999-2009

Agency	Fiscal year											Total
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Departmental Administration	52,460	494,777	57,742	62,301	55,238	244,806	97,337	358,909	315,050	248,686	219,369	2,206,674
Office of Civil Rights	0	0	0	0	0	16,316	48,468	112,350	120,839	97,681	96,339	491,994
Office of Executive Secretary	1,680	17,322	1,599	1,931	1,538	1,464	1,879	76,360	11,746	7,679	7,764	130,962
Farm Service Agency	320,388	880,694	404,810	479,206	367,481	1,474,571	4,120,256	6,790,803	9,664,229	7,818,366	7,951,619	40,272,423
Office of the Chief Information Officer	16,706	89,235	20,133	24,930	24,103	1,565,098	4,625,241	5,542,075	4,038,130	2,512,229	2,616,124	21,074,004
National Appeals Division	7,888	10,197	9,071	10,739	8,423	23,523	60,943	93,762	57,903	47,495	47,991	377,935
Total	\$5,431,980	\$12,426,254	\$6,745,434	\$8,068,894	\$6,977,241	\$21,478,918	\$42,881,759	\$70,734,184	\$75,990,201	\$60,323,365	\$61,205,065	\$372,263,295

Source: GAO's analysis of USDA budget data.

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