

G A O
Accountability · Integrity · Reliability

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.](#)

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To view the e-supplement online, click [GAO-10-83SP](#)

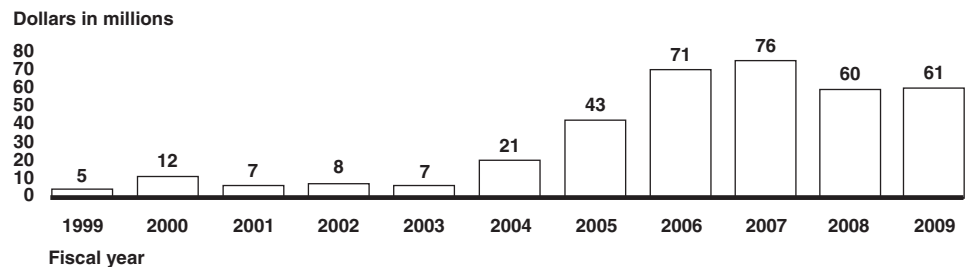
U.S. DEPARTMENT OF AGRICULTURE

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.