
February 1999

AGENCY PERFORMANCE PLANS

Examples of Practices That Can Improve Usefulness to Decisionmakers





United States
General Accounting Office
Washington, D.C. 20548

General Government Division

B-279902

February 26, 1999

The Honorable Fred Thompson
Chairman, Committee on Governmental Affairs
United States Senate

Dear Mr. Chairman:

The Government Performance and Results Act of 1993 seeks to improve the effectiveness, efficiency, and accountability of federal programs by establishing a system for agencies to set goals for program performance and to measure results. Under the Act, agencies are to prepare annual performance plans to systematically provide decisionmakers with information on the results to be achieved for a proposed level of resources. These plans are to reinforce the connection between the long-term strategic goals outlined in agencies' strategic plans and the day-to-day activities of their program managers and staff. In so doing, the annual performance plans provide a basis for establishing accountability for results.

Fiscal year 1999 marks the first time agencies across the federal government were to prepare annual performance plans covering each program activity in their budgets.¹ As requested by several members of the congressional leadership, we reviewed the performance plans of the 24 agencies covered by the Chief Financial Officers (CFO) Act. After briefing congressional staff, we issued separate reports on each of the 24 agencies' fiscal year 1999 performance plans.² In September 1998, we issued a report that summarized our observations on the agencies' plans and noted that substantial further development is needed for these plans to be useful in a significant way to congressional and other decisionmakers.³ That report identified opportunities to improve the usefulness of future performance plans. These opportunities include (1) better articulating a results orientation, (2) coordinating crosscutting programs, (3) clearly showing how strategies will be used to achieve goals, (4) showing performance consequences of budget decisions, and (5) building capacity within agencies to gather and use performance information.

¹The term "program activity" refers to the listing of projects and activities in the appendix portion of the Budget of the United States Government. Program activity structures are intended to provide a meaningful representation of the operations financed by a specific budget account.

²See appendix I for the list of reports on fiscal year 1999 performance plans.

³Managing for Results: An Agenda to Improve the Usefulness of Agencies' Annual Performance Plans (GAO/GGD/AIMD-98-228, Sept. 8, 1998).

As you requested, this report builds on those improvement opportunities by (1) identifying and describing practices that were applied in some plans that might, if consistently applied, improve the usefulness of all agencies' annual performance plans; and (2) providing examples from agencies' fiscal year 1999 performance plans that illustrate each practice. A forthcoming report that you also requested will provide additional information and examples related to one of those practices—showing the relationship of budgetary resources to performance goals.

Results

Taken as a whole, some of the fiscal year 1999 annual performance plans contain practices that, if consistently applied, should help improve the usefulness of subsequent agency performance plans to congressional and other decisionmakers. These practices are shown in table 1.

Table 1: Summary of Opportunities to Improve the Usefulness of Annual Plans and Applied Practices

Opportunities to improve the usefulness of annual plans	Applied practices
Better articulate a results orientation.	1. Create a set of performance goals and measures that addresses important dimensions of program performance and balances competing priorities. 2. Use intermediate goals and measures to show progress or contribution to intended results. 3. Include explanatory information on the goals and measures. 4. Develop performance goals to address mission-critical management problems. 5. Show baseline and trend data for past performance. 6. Identify projected target levels of performance for multiyear goals. 7. Link the goals of component organizations to departmental strategic goals.
Coordinate crosscutting programs.	8. Identify programs that contribute to the same or similar results. 9. Set complementary performance goals to show how differing program strategies are mutually reinforcing and establish common or complementary performance measures, as appropriate. 10. Describe—briefly or refer to a separate document—planned coordination strategies.
Show how strategies will be used to achieve goals.	11. Link strategies and programs to specific performance goals and describe how they will contribute to the achievement of those goals. 12. Describe strategies to leverage or mitigate the effects of external factors on the accomplishment of performance goals. 13. Discuss strategies to resolve mission-critical management problems. 14. Discuss—briefly or refer to a separate document—plans to ensure that mission-critical processes and information systems function properly and are secure.
Show performance consequences of budget and other resource decisions.	15. Show how budgetary resources relate to the achievement of performance goals. 16. Discuss—briefly and refer to the agency capital plan—how proposed capital assets (specifically information technology investments) will contribute to achieving performance goals. 17. Discuss—briefly or refer to a separate plan—how the agency will use its human capital to help achieve performance goals.
Build the capacity to gather and use performance information.	18. Identify internal and external sources for data. 19. Describe efforts to verify and validate performance data. 20. Identify actions to compensate for unavailable or low-quality data. 21. Discuss implications of data limitations for assessing performance.

Source: GAO analysis of agency performance plans.

The applied practices and examples illustrating how these practices were incorporated into certain agencies' fiscal year 1999 performance plans are discussed in the individual sections accompanying this report.

Objectives, Scope, and Methodology

At your request, the objectives of this review were to (1) identify and describe practices to improve the usefulness of agencies' annual performance plans and (2) provide examples from agencies' fiscal year 1999 performance plans that illustrate each practice.

To meet both of our objectives, we contacted selected House and Senate congressional staff—representing appropriation, authorization, budget, and oversight committees that reviewed the 24 CFO Act agencies' annual plans—to solicit their views on the features they found to be particularly useful in the plans. We also reviewed our individual and summary reports on agencies' fiscal year 1999 plans; the Results Act requirements for agency annual performance plans; guidelines contained in the Office of Management and Budget (OMB) Circular No. A-11, Part 2; fiscal year 1999 performance plans of the 24 CFO Act agencies; our guides to assist agencies and Congress to effectively implement the Results Act;⁴ and our work over the last several years examining agencies' efforts to implement the Results Act. Appendix II provides references to the Results Act; OMB Circular No. A-11, Part 2; and our recently issued related products and is arranged by the sections discussed in this report.

We did our work from March 1998 to January 1999 in Washington, D.C., in accordance with generally accepted government auditing standards. We did not seek agency comments on this report because much of the analysis was drawn from our review of the fiscal year 1999 performance plans on which the agencies had already commented. However, we asked officials in each of the agencies profiled to verify the accuracy of the information presented on their respective agencies' fiscal year 1999 performance plans, and we incorporated their comments where applicable. We did not independently verify the accuracy of the information contained in the agencies' fiscal year 1999 performance plans.

⁴The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans, Version 1 (GAO/GGD-10.1.20, Apr. 1998); Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking, Version 1 (GAO/GGD/AIMD-10.1.18, Feb. 1998); Agencies' Strategic Plans Under GPRA: Key Questions to Facilitate Congressional Review, Version 1 (GAO/GGD-10.1.16, May 1997); and Executive Guide: Effectively Implementing the Government Performance and Results Act (GAO/GGD-96-118, June 1996). See also GPRA Performance Reports (GAO/GGD-96-66R, Feb. 14, 1996).

We are sending copies of this report to the Ranking Minority Member of the Senate Committee on Governmental Affairs; the House Majority Leader; the Chair and Ranking Minority Member of the House Committee on Government Reform; other interested congressional committees; and to the Director, Office of Management and Budget. We will also make copies available to others on request.

The major contributors to this report are listed in appendix III. If you have any questions concerning this report, please contact me on (202) 512-8676.

Sincerely yours,

A handwritten signature in black ink, reading "J. Christopher Mihm". The signature is written in a cursive, flowing style. The first letter "J" is large and prominent, followed by "C" and "h" which are connected. "ristopher" is written in a smaller, more compact cursive, and "Mihm" is written at the end with a large, looped "M" and a trailing "h".

J. Christopher Mihm
Associate Director, Federal Management and Workforce Issues

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Abbreviations

CFO Act	Chief Financial Officers Act
GPRA	Government Performance and Results Act
OMB	Office of Management and Budget
ONDCP	Office of National Drug Control Policy
OPM	Office of Personnel Management

Better Articulate a Results Orientation

Annual performance plans could be more useful documents in helping to guide decisions and, subsequently, assess actual performance if the plans consistently showed how the agency was adopting a results orientation. Table 1.1 identifies practices that can help agencies articulate a results orientation.

Table 1.1: Applied Practices to Address a Results Orientation

A performance plan that better articulates a results orientation includes the following practices:	
	1. Create a set of performance goals and measures that addresses important dimensions of program performance and balances competing priorities.
	2. Use intermediate goals and measures to show progress or contribution to intended results.
	3. Include explanatory information on the goals and measures.
	4. Develop performance goals to address mission-critical management problems.
	5. Show baseline and trend data for past performance.
	6. Identify projected target levels of performance for multiyear goals.
	7. Link the goals of component organizations to departmental strategic goals.

1. Create a set of performance goals and measures that addresses important dimensions of program performance and balances competing priorities.

Performance goals and measures that successfully address important and varied aspects of program performance are key aspects of a results orientation. To illustrate, the Department of Transportation’s general goal to advance highway safety was included in its performance plan and was accompanied by various goals and measures to depict the complex performance they are intended to assess. For example, although the department’s performance goals and measures on the highway-related fatality rate and highway-related injury rate are the primary gauges of safety, they are complemented by other goals and measures that contribute to those results. Specifically, the plan includes a goal to

increase the percentage rate of seat belt usage by front seat occupants, a key element in reducing overall highway-related fatalities and injuries.

Federal programs are designed and implemented in dynamic environments where competing program priorities and stakeholders' needs must be balanced continuously and new needs must be addressed.¹ As a result, programs are often forced to strike difficult balances among priorities that reflect competing demands, such as timeliness, service quality, customer satisfaction, program cost, and other stakeholder concerns. Sets of performance goals and measures could provide a balanced perspective of the intended performance of a program's multiple priorities. In its performance plan, for example, the Department of Commerce's National Oceanic and Atmospheric Administration defined its expected performance to improve the timeliness and accuracy of short-range environmental predictions that have immediate impact on individuals and many sectors of the economy. The relationship between "timeliness" and "accuracy" can represent competing demands because the accuracy of predictions could be improved as the weather event comes closer to a vicinity. However, the closer the weather event to a vicinity, the shorter and less timely the warning or lead time to the public in that vicinity. For fiscal year 1999, the agency set a lead time of 11 minutes for tornado warnings with 70-percent accuracy. The agency also reported that it set a lead time of 10 minutes with 59-percent accuracy in fiscal year 1997 and 10 minutes with 65-percent accuracy in fiscal year 1998. (See fig. 1.1.)

¹Performance and Accountability Series: Major Management Challenges and Program Risks: A Governmentwide Perspective ([GAO/OCG-99-1](#), Jan. 1999).

Figure 1.1: Excerpt From the Department of Commerce's Fiscal Year 1999 Annual Performance Plan Featuring the National Oceanic and Atmospheric Administration

Chapter 4-A: Economic Infrastructure - Performance Measures

8.2 Improve short-term warning and forecast products and services to enhance public safety and the Nation's economic productivity by enhancing the ability to observe, understand, and model the environment, and effectively disseminate products and services to users.

8.2.1 *Maintain modernized National Weather Service operations to continue improving the timeliness and accuracy of short-range environmental predictions which have immediate impact on individuals and many sectors of the economy; improve customer service to the public, emergency managers, the media, and private forecasters through effective communication and utilization of critical weather data and information necessary for protection of life and property. (NOAA)*

	FY 97	FY 98	FY 99
Flash flood warning			
Lead time (min.)	40	40	42
Accuracy (%)	83	83	85
No lead time (%)	27	27	27
Severe Thunderstorm Warnings			
Lead time (min)	18	18	19
Accuracy (%)	84	84	84
Tornado Warnings			
Lead time (min.)	10	10	11
Accuracy (%)	59	65	70

Program cost is another important factor to be considered. In crafting the Results Act, Congress expected that agencies, whenever possible, would develop performance measures that correlate the level of program activity with program costs, such as costs per unit of result, costs per unit of

service, or costs per unit of output. Agencies were expected to assign a high priority to developing these types of unit cost measures. The successful implementation of the managerial cost accounting standards recommended by the Federal Accounting Standards Advisory Board and issued by OMB and GAO are vital to providing agencies the program cost information needed to develop such performance measures. Effective for fiscal year 1998, these standards are to provide decisionmakers with information on the costs of all resources used and the costs of services provided by others to support activities or programs, thus allowing decisionmakers to compare the costs of various programs and activities with their performance outputs and results.

2. Use intermediate goals and measures to show progress or contribution to intended results.

Intermediate goals and measures, such as outputs or intermediate outcomes, can be used to show progress or contribution to intended results. For instance, when it may take years before an agency sees the results of its programs, intermediate goals and measures can provide information on interim results. Also, when program results could be influenced by external factors, agencies can use intermediate goals and measures to identify the programs' discrete contribution to a specific result.

As an example, the Department of Health and Human Services' Centers for Disease Control and Prevention reported in its performance plan that heart disease is the nation's number one killer among men and women of all racial and ethnic groups. However, because of the long latency period of chronic diseases, such as heart disease, health outcome measures do not provide a complete picture of the agency's annual performance. To address the burden of heart disease, the Centers for Disease Control and Prevention intends, among other things, to focus on the prevention of risk factors, such as tobacco use. The plan explained that comprehensive state programs have been shown to be effective in reducing the prevalence of tobacco use. To show a nationwide reduction in morbidity and mortality attributable to behavioral risk factors in tobacco use, the plan presented an output measure to increase the number of state programs with tobacco prevention capacities from 17 in 1996 to 30 in 1999. The Centers for Disease Control and Prevention intends to fund programs in all 50 states.

3. Include explanatory information on the goals and measures.

Explanatory information in a performance plan can help to show the relationship among results-oriented goals, measures, and program outputs and services. Such information is particularly important when an agency uses intermediate goals or has several goals that need to be balanced. In its performance plan, the Centers for Disease Control and Prevention linked its program objectives to its performance goals and measures and to the Department of Health and Human Services' strategic goals. Also included was a rationale for the use of process and output measures to inform the user of the plan about limitations of the data and associated program constraints. As previously illustrated, the section in its performance plan on chronic disease prevention noted that health outcome measures for these programs have been difficult to define for a number of reasons, including the long latency period of chronic diseases like heart disease.

4. Develop performance goals to address mission-critical management problems.

Weaknesses in internal management processes and systems undermine the achievement of program results. Therefore, the value of performance plans could be increased if they more fully included performance goals to address mission-critical management problems that may exist. Discussing the most critical management problems—such as those identified by the administration as a priority management objective in the governmentwide performance plan, the agency's financial audit, and other agency assessments made by external organizations, including our recent performance and accountability and high-risk series²—ensures that those management problems that would have the greatest impact on results receive the most attention. A specific reference to those priority management objectives identified in the governmentwide performance plan can help show an integrated approach to their resolution.

The Department of Education's annual performance plan referred to the priority management objectives identified in the fiscal year 1999 governmentwide performance plan. Specifically, the plan acknowledged that Education's strategic objective on postsecondary student aid delivery and program management relates to the governmentwide performance plan's priority management objective on student aid programs. Education is responsible for the collection of more than \$150 billion in outstanding

²Performance and Accountability Series: Major Management Challenges and Program Risks (GAO/OCG-99-22SET, Jan. 1999) and High-Risk Series: An Update (GAO/HR-99-1, Jan. 1999).

loans, and its data systems track 93 million student loans and 15 million Pell Grants. One of Education's measures for the Federal Family Education Loan and Direct Loan programs was a decline in the percentage of borrowers leaving school who default on their student loans within 2 years. For the Federal Family Education Loan program, the annual plan provided baseline and trend data for the default rate and indicated that the rate declined from 22.4 to 10.4 percent from fiscal years 1990 to 1995. For fiscal year 1999, Education's goal for this program is to reduce the default rate to 10.1 percent of borrowers. According to the plan, future declines are likely to be steady but smaller because of the large number of high-default schools that have already been eliminated from the program.

5. Show baseline and trend data for past performance.

With baseline and trend data, the more useful performance plans provided a context for drawing conclusions about whether performance goals are reasonable and appropriate. Decisionmakers can use such information to gauge how a program's anticipated performance level compares with improvements or declines in past performance.

In addition to baseline and trend data on past performance, the Department of the Treasury's U.S. Customs Service performance plan showed both actual and planned levels of performance for fiscal year 1997. For example, in presenting its goal to maximize trade compliance, Customs reported the extent of actual and proposed compliance with trade laws in key industries. Specifically, in the bearings industry, Customs reported that in fiscal year 1997, it achieved an 85.6 percent level of compliance compared to a planned level of 83 percent; in the automobile and truck parts industry, it achieved an 82.5 percent compliance level compared to a planned level of 86 percent. The proposed performance goals for fiscal year 1999 in both industries are 89 percent. (See fig. 1.2.)

Section 1
Better Articulate a Results Orientation

Figure 1.2: Excerpt From the Department of the Treasury's Fiscal Year 1999 Annual Performance Plan Featuring the U.S. Customs Service

United States Customs Service, Salaries and Expenses

Performance Plans for FY 1999 and FY 1998, and Performance Report for FY 1997 Data							
		FY 1995	FY 1996	FY 1997		FY 1998	FY 1999
		Actual	Actual	Plan	Actual	Final Plan	Proposal
Budget Authority (\$000s)		n/a	n/a	n/a	n/a	n/a	\$855,969
Direct FTE		n/a	n/a	n/a	n/a	n/a	10,758 FTE
Performance Plan							
A. Performance Goal: Maximize trade compliance through a balanced program of informed compliance, targeted enforcement actions, and the facilitation of complying cargo.							
Performance Measures:							
1. Compliance Level of all 1,200 Harmonized Tariff Schedules of the United States at the Four Digit Level		80%	82%	85%	82.7%	84%	85%
2. Compliance with Trade Laws in Key (Primary Focus) Industries	Advance (Information) Displays	89%	86%	89%	83.4%	86%	89%
	Agriculture	85%	90%	92%	90.1%	92%	89%
	Automobile Industry						
	Automobiles	85%	91%	92%	97.1%	95%	95%
	Automobile and Truck Parts	82%	81%	86%	82.5%	88%	89%
	Critical Components						
	Bearings	73%	77%	83%	85.6%	89%	89%
	Board Level Products	81%	82%	86%	81.1%	85%	89%
	Fasteners	82%	85%	88%	90.4%	92%	89%
	Production Equipment	73%	71%	79%	74.7%	80%	85%
2. Compliance with Trade Laws in Key (Primary Focus) Industries (cont.)	Steel Mill Products	80%	80%	85%	83.3%	88%	89%

6. Identify projected target levels of performance for multiyear goals.

Where appropriate, an agency can convey what it expects to achieve in the long term by including multiyear performance goals in its performance plan. Such information can provide congressional and other decisionmakers with an indication of the incremental progress the agency expects to make in achieving results. As a start, for example, the

Department of Veterans Affairs' performance plan has an objective for fiscal year 2002 to increase by 20 percent the number of patients (as opposed to visits) of its healthcare system over its fiscal year 1997 baseline. The plan shows that the department projects achieving a 4.4 percent increase in patients treated in fiscal year 1998 and an 8.6 percent increase in fiscal year 1999. (See fig. 1.3.)

Figure 1.3: Excerpt From the Department of Veterans Affairs' Fiscal Year 1999 Annual Performance Plan

Part 3. Performance Measures by Departmental Goals and Objectives

General Goals, Objectives, and Performance Measures

Performance Measure	1995	1996	1997	1998	1999	Strategic Goal
(Strategic goal data pertain to FY 2003 unless otherwise noted. Some goals will be achieved in FY 2000 (**) and some will be achieved in FY 2002 (*).)						

Part I. Honor, Care, and Compensate Veterans in Recognition of their Sacrifices for America

General Goal: Improve the overall healthcare of veterans

Objective: Increase the number of unique patients of the veterans healthcare system by 20 percent

Percent increase from FY 1997 in unique patients treated (FY 1997 baseline = 3,142,000)	N/A	N/A	N/A	4.4%	8.6%	20.0%*
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7. Link the goals of component organizations to departmental strategic goals.

Linking component performance to departmental goals can provide a clear, direct understanding of how the achievement of the components' annual goals will lead to the achievement of the agency's strategic goals. The Centers for Disease Control and Prevention, a component of the Department of Health and Human Services, linked its annual performance goals to the departmentwide strategic goals. For example, the plan set an objective to reduce the case rate of tuberculosis—an infectious disease that was nearly eliminated in the United States in the mid-1980s, only to reemerge strongly in the 1990s with drug-resistant strains. The plan linked

that objective to Health and Human Services' departmentwide goals to reduce major threats to the health and productivity of all Americans. Specific performance goals and measures were included in the plan to reduce the tuberculosis case rate, such as increase to 85 percent the patients who will complete a course of curative treatment within 12 months of initiation of treatment.

Coordinate Crosscutting Programs

A focus on results implies that agencies will coordinate efforts in significant program areas where responsibility for achieving results is shared among agencies. Agencies’ annual performance plans can be useful tools for identifying such crosscutting programs, setting complementary performance goals, and describing planned coordination strategies. Table 2.1 identifies applied practices that can help agencies address coordination of crosscutting programs.

Table 2.1: Applied Practices to Address Crosscutting Programs

A performance plan that addresses coordination of crosscutting programs includes the following practices:	8. Identify programs that contribute to the same or similar results.
	9. Set complementary performance goals to show how differing program strategies are mutually reinforcing and establish common or complementary performance measures, as appropriate.
	10. Describe—briefly or refer to a separate document—planned coordination strategies.

8. Identify programs that contribute to the same or similar results.

Annual performance plans that include listings of programs and agencies that share common results are useful in that they begin to document the range and degree to which those federal programs have shared responsibilities for achieving results. These listings can serve as the prelude to the substantive work and fuller discussion of how agencies’ contributions to the same or similar results are being coordinated. As a first step, the Department of Commerce included in its performance plan a table identifying interagency activities within which the department participates, such as formulating policy proposals. The three themes drawn from Commerce’s mission statement provide the organizational framework for the listing that includes crosscutting activities by bureaus between Commerce and other federal agencies. (See fig. 2.1.)

Section 2
Coordinate Crosscutting Programs

Figure 2.1: Excerpt From the Department of Commerce's Fiscal Year 1999 Annual Performance Plan

Department	Theme 1: Economic Infrastructure	Theme 2: Science/Technology/ Information	Theme 3: Resource and Asset Management and Stewardship
Interior	<u>ITA</u> - TPCC <u>BXA</u> - Short Supply Controls /EAA - National Defense Stockpile Market Impact Committee <u>NOAA</u> - FGDC (data standards) - Spatial reference system and geodetic control - Satellite data - CENR (hazards) - Hydrological (flood) monitoring and forecasting - Seasonal to Interannual climate forecasts - Volcanic ash monitoring - Advanced Hydrological Prediction System - Fire weather - Stream gauging	<u>TA</u> - Agreements for measurement and standards research <u>NOAA</u> - Tsunami Network (coastal hazard warning system) - Columbia River basin study (flood forecasting) - Watershed and River System Management program, Yakima Basin - FGDC (data standards) - CENR (global change, hazards, water) - Satellite data (archive) - Global Climate Data and Information System	<u>NOAA</u> - Protected species management (marine mammal programs & endangered species conservation and management) - Living marine resources habitat conservation program - Aquaculture development - South Florida Ecosystem Restoration - CENR (environmental monitoring) - U.S. Coral Reef Initiative - Radio frequency management (with NTIA) - Interagency Taxonomic Information System <u>NTIA</u> - Spectrum Mgmt. (IRAC)
Justice	<u>BXA</u> - Encryption Export License application review, consultations, and dispute resolution - Encryption Policy Development - Defense Priorities and Allocations - Law enforcement cooperation (Federal Bureau of Investigation, Immigration and Naturalization Services) - Intelligence liaison - Critical Infrastructure Protection Initiative <u>NTIA</u> - Telecommunications Policy Issues	<u>TA</u> Agreements for measurement and standards research and services	<u>NOAA</u> - Marine fisheries enforcement program <u>NTIA</u> - Spectrum Mgmt. (IRAC) <u>PTO</u> - Formulate intellectual property policy proposals.

9. Set complementary performance goals to show how differing program strategies are mutually reinforcing and establish common or complementary performance measures, as appropriate.

After agencies have identified other agencies with which they have a shared responsibility, the next step is to include in their performance plans complementary performance goals to show how differing program strategies are mutually reinforcing and establish common or complementary performance measures, as appropriate. Taking this

further, the usefulness of a performance plan to congressional and other decisionmakers could be enhanced if an agency identifies the results-oriented performance goals that involve other agencies and sets intermediate goals that clarify the specific contribution the agency makes to the common result.

The Department of Health and Human Services' Indian Health Service associated its annual performance goals to the governmentwide goals of Healthy People. Started in 1979, Healthy People is a series of outcome-based public health objectives and measures developed and updated each decade by the U.S. Public Health Service in consultation with other federal agencies, state governments, and national organizations. The objectives for 2000 succeeded the 1990 health objectives that were set in 1980. The Public Health Service has started planning for the 2010 health objectives, which are scheduled to be released in January 2000.

In developing its performance plan, the Indian Health Service reviewed the appropriateness of the Healthy People objectives that focused on the most significant health problems affecting American Indians and Alaska Natives and the essential services that address them. The plan reported that virtually all of the Service's performance goals support the Healthy People objectives for 2000. For example, the Indian Health Service's fiscal year 1999 goal to ensure that the proportion of the American Indian and Alaska Native female population over 40 years of age who have had screening mammography is no lower than the fiscal year 1996 level relates to a Healthy People objective on reducing the number of women who die from breast cancer. The plan also described the approach for meeting this goal, as well as the data sources and baseline data.

The performance plans for both the Department of Transportation and the Department of Justice referenced the Office of National Drug Control Policy (ONDCP) goal framework. Established in 1988, the principal purpose of ONDCP is to establish policies, priorities, and objectives for the nation's drug control program. In conjunction with stakeholders from both the public and private sectors, ONDCP has proposed a system to assess the effectiveness of the national drug control strategy to reduce the use of drugs, their availability, and the damaging consequences associated with drug use and trafficking. The strategic goals and performance measures form a framework that shows how the efforts of more than 50 federal drug control agencies' programs—along with state, local, and foreign governments and the private sector—can contribute to the drug control strategy.

Transportation's performance plan stated that the Coast Guard is working with ONDCP to develop a performance goal and indicator measuring the rate of illegal drug smuggling in noncommercial maritime routes. Justice's performance plan stated it will continue to work with ONDCP and other agencies in developing and implementing an interagency performance measurement system to help gauge the effectiveness of the national drug control strategy.

10. Describe—briefly or refer to a separate document—planned coordination strategies.

The more useful performance plans not only identified crosscutting efforts, they also described how agencies expected to coordinate efforts with other agencies that have similar responsibilities. When interagency coordination is difficult because of disparate or even conflicting missions across agencies, performance plans offer agencies an opportunity to identify statutory or regulatory options for better aligning disparate missions and for identifying initiatives to avoid or mitigate conflicts over strategic and performance goals.

Because progress in coordinating crosscutting programs is still in its infancy, discussions in performance plans of what is being done can contribute to the development of a common base for understanding the strengths and weaknesses of various approaches to coordination. The discussion in the annual performance plans can describe opportunities for interagency coordination that are identified in other agencies' strategic and performance plans, describe the status of coordination efforts, and develop interagency strategies to achieve shared outcome goals in the most efficient and effective manner. As a next step, annual performance plans could discuss how agencies can cooperate in data collection and program evaluation.

For example, the Department of Education's performance plan discussed how it plans to coordinate its programs that share common results and its efforts to cooperate with others to collect data and conduct program evaluations. For its strategic objective that schools are strong, safe, disciplined, and drug-free, the performance plan indicated that the agency will continue to pursue joint prevention activities, such as truancy and hate crimes initiatives, with the Department of Justice. Education intends to develop a database for the President's Report Card on School Violence with the Department of Justice and make maximum use of data from other federal agencies. Education also plans to continue to cooperate on

evaluation projects with Justice and Health and Human Services. (See fig. 2.2.)

Figure 2.2: Excerpt From the Department of Education's Fiscal Year 1999 Annual Performance Plan

Coordination

- **Data.** Implement the President's Report Card on School Violence, with the Department of Justice (DOJ); make maximum use of other agencies' data, e.g., Department of Health and Human Services (HHS) [Monitoring the Future, National Institute on Drug Abuse (NIDA); Youth Risk Behavior Surveillance System, Centers for Disease Control] and DOJ [National Crime Victimization Survey].
- **Evaluation.** Continue to cooperate on evaluation projects with DOJ [e.g., National Study on School Violence, being conducted in cooperation with the National Institute for Justice-sponsored National Study of Delinquency Prevention in Schools] and HHS [e.g., School Health Policies and Program's Study, for which ED is providing consultation].
- **Prevention activities.** Continue to pursue joint projects, such as the truancy and hate crimes initiatives [with DOJ's Office of Juvenile Justice and Delinquency Prevention (OJJDP)]; efforts to provide training and technical assistance to educators, communities, and states [with OJJDP, DOJ's Office for Victims of Crime, HHS's Center for Substance Abuse Prevention, HHS's Maternal and Child Health Bureau, NIDA, and the National Endowment for the Arts]; and support for the HHS Secretary's Initiative on Youth Substance Abuse Prevention [with HHS's Substance Abuse and Mental Health Services Administration, HHS's National Institute on Alcoholism and Alcohol Abuse, NIDA, the Office of National Drug Control Policy, and other agencies].

Show How Strategies Will Be Used to Achieve Goals

The more useful annual performance plans discussed how specific strategies and programs will contribute to achieving performance goals. Agencies can also use their performance plans to articulate their strategies to leverage or mitigate key external factors that will affect program performance and strategies to address mission-critical management problems that threaten the achievement of program results. Table 3.1 identifies applied practices that can help agencies show how strategies will be used to achieve goals.

Table 3.1: Applied Practices to Address Goal Achievement Strategies

A performance plan that shows how strategies will be used to achieve goals includes the following practices:	11. Link strategies and programs to specific performance goals and describe how they will contribute to the achievement of those goals.
	12. Describe strategies to leverage or mitigate the effects of external factors on the accomplishment of performance goals.
	13. Discuss strategies to resolve mission-critical management problems.
	14. Discuss—briefly or refer to a separate document—plans to ensure that mission-critical processes and information systems function properly and are secure.

11. Link strategies and programs to specific performance goals and describe how they will contribute to the achievement of those goals.

The more useful annual performance plans linked the agencies’ strategies and programs to specific performance goals and described how they will contribute to the achievement of those goals. The listings of current programs and initiatives that often were included in agencies’ fiscal year 1999 plans were useful for providing an understanding of what agencies do. However, presentations that more directly explain how programs and initiatives achieve goals will be most helpful to congressional and other decisionmakers in assessing the degree to which strategies are appropriate and reasonable. For example, an agency might state in its performance plan that it will administer grants to states. In order to link this strategy to its intended results, the agency should explain how administering grants to states will help it achieve specific performance goals. Over time and as agencies gain experience in linking strategies to results, agencies will be in

a better position to understand and discuss alternative strategies and program design and the relative contributions these alternatives could make to results. A subsequent discussion of how different governing tools (for example, intergovernmental partnerships, performance-based contracts, financial grants and credits, and direct service provision by the federal government) can be used in achieving goals could further enhance the plans.

The Department of Agriculture's Food Safety and Inspection Service provided a detailed discussion of its strategy to achieve its performance goal of reducing pathogens on raw meat and poultry products. The performance plan proposed to expand in-plant inspections and laboratory testing of meat and poultry samples taken from slaughtering plants. Laboratory personnel will conduct expanded testing of pathogens of samples taken from plants slaughtering cattle, swine, chicken, and turkeys and use upgraded technology to conduct inspections including stethoscopes, thermometers, and computer software programs that are not currently available.

The Federal Emergency Management Agency identified in its performance plan a number of strategies relating to its Project Impact program, which is designed to promote predisaster mitigation. One performance goal for this program is to increase the number of Project Impact communities in each state by at least one. The strategies identified for achieving this goal included working with states and federal agencies to identify candidate communities, providing grants as seed funding, providing technical information, and monitoring progress.

12. Describe strategies to leverage or mitigate the effects of external factors on the accomplishment of performance goals.

The extent to which results are achieved is influenced by a number of external factors, such as economic, social, and technological developments; and the actions of numerous outside entities, including state and local governments. The Results Act requires agencies to identify key external factors in their strategic plans that would affect the degree to which they achieve their strategic goals. The value of performance plans can be augmented by including discussions on the strategies agencies plan to take to leverage or mitigate the influence these factors can have on achieving results. Such discussions can help congressional and other decisionmakers determine if the agency has the best mix of program

strategies in place to achieve its goals, or if additional agency or congressional actions are needed to better meet those goals.

The Department of Agriculture's Food and Nutrition Service discussed external factors as well as strategies to mitigate conditions. The annual performance plan included a performance goal to reduce food stamp trafficking, which is the illegal sale of food stamps for cash. The plan cited the agency's dependence on grocery stores to properly handle food stamps as an external factor that affects the agency's ability to achieve this goal. To mitigate this factor, the plan noted that it has promulgated rules that participating stores must follow and instituted a system of sanctions that may be applied to stores that violate the rules.

13. Discuss strategies to resolve mission-critical management problems.

Performance plans that contain specific strategies to resolve mission-critical management problems provide congressional and other decisionmakers with an understanding of how the agency plans to improve its management. By discussing such activities, plans also provide a basis for accountability. As mentioned earlier, agencies should set goals to address these management problems, such as those identified by the administration as a priority management objective in the governmentwide performance plan, the agency's financial audit, and other agency assessments by external organizations, including our performance and accountability and high-risk series. Annual performance plans can lay out concrete actions the agency plans to resolve mission-critical management problems that threaten the achievement of major program goals.

As a first step, Commerce's performance plan identified major management challenges raised by the Inspector General, such as the department's financial management system, which is also included in our performance and accountability series. The plan stated that the system, the Commerce Administrative Management System, is substantially over its original estimated cost and continues to experience performance shortfalls and schedule delays. The plan identified actions the department will take to reduce expenditures and impose greater control over the project's direction, such as implementing the system as a pilot at the Census Bureau.

14. Discuss—briefly or refer to a separate document—plans to ensure that mission-critical processes and information systems function properly and are secure.

By including information technology issues in annual performance plans, agencies underscore the critical role that technology plays in achieving results. Key information technology issues include the ability to ensure that mission-critical information systems will function properly after the year 1999 and are secure from intrusion and misuse—two of the issues we have identified to be high risk for the federal government.¹ Year 2000-induced failures of one or more mission-critical systems may have a severe impact on agencies' abilities to deliver critical services. Agencies can use their fiscal year 2000 performance plans, which become effective in October 1999, to discuss their final business continuity and contingency plans to reduce the risk of Year 2000 business failures.

As a start, the Social Security Administration reported in its performance plan that it expects that by January 1999 all of its mission-critical systems will have the ability to operate properly in 2000. It reported that it is also preparing a Year 2000 contingency plan that addresses how core business processes will be supported if planned conversion activities experience unforeseen disruptions.

Despite the sensitivity and criticality of federal information systems, they are not being adequately protected from unauthorized access.² Although advances in the use of electronic data promise to streamline federal operations and improve the delivery of federal services, security weaknesses can create serious pervasive risks for the federal government, such as potential disclosure of sensitive data, loss of assets worth billions of dollars due to fraud, and disruption of critical operations. The annual performance plan could discuss the agency's ability to ensure the integrity and availability of information resources supporting mission-critical operations and the confidentiality of sensitive information.

As a first step, the Department of Transportation's fiscal year 1999 performance plan stated that a key component of continued security of its information system is the education of the workforce. By the end of fiscal year 1998, the plan stated that the agency will develop information systems security training for various elements of the workforce. A fiscal year 1999

¹High-Risk Series: An Update ([GAO/HR-99-1](#), Jan. 1999).

²Information Security: Serious Weaknesses Place Critical Federal Operations and Assets at Risk ([GAO/AIMD-98-92](#), Sept. 23, 1998).

Section 3
Show How Strategies Will Be Used to
Achieve Goals

milestone is that 100 percent of senior management, 75 percent of system administrators, and 60 percent of end users will be trained.

In its performance plan, the Office of Personnel Management discussed plans to enhance its information security program by conducting internal and external evaluations of its systems, such as engaging the assistance of the National Security Agency to review its security capabilities and implementing appropriate recommendations to improve its security. In addition to training staff, the agency will have in place a tested disaster recovery capability for general support and major financial, benefits, and workforce information application systems.

Show Performance Consequences of Budget and Other Resource Decisions

The more useful annual performance plans related the performance consequences of budget and other resource decisions by indicating how the funding from agencies’ program activities will be allocated to a discrete set of performance goals. Table 4.1 identifies applied practices that can help agencies show performance consequences of budget and other resource decisions.

Table 4.1: Applied Practices to Address Budget and Resource Decisions

A performance plan that shows performance consequences of budget and other resource decisions includes the following practices:	15. Show how budgetary resources relate to the achievement of performance goals.
	16. Discuss—briefly and refer to the agency capital plan—how proposed capital assets (specifically information technology investments) will contribute to achieving performance goals.
	17. Discuss—briefly or refer to a separate plan—how the agency will use its human capital to help achieve performance goals.

15. Show how budgetary resources relate to the achievement of performance goals.

A key expectation of the Results Act is that Congress will gain a clearer understanding of what is being achieved in relation to what is being spent. Therefore, plans are more useful when they convey the requested funding level associated with achieving a discrete set of performance goals and identify where that funding was included in the structure of agencies’ budget requests. With such information, decisionmakers can better compare planned levels of accomplishments with the resources requested. Decisionmakers can then consider how significant changes from the requested amounts for these goals could affect performance. Our forthcoming report on this practice provides additional information on the variety of approaches agencies used to connect budget resources with results.

The Results Act gives agencies the flexibility to aggregate, disaggregate, or consolidate the budget’s program activities so that they align with the performance goals. If an agency takes one of these approaches, its performance plan will be more useful if it includes a crosswalk that shows how the program activities in its budget request relate to the program activities in its annual performance plan. In addition to this flexibility, an

agency may propose a change to its budget account or program activity structures to facilitate an understanding of performance.

The Department of Health and Human Services' Indian Health Service has taken the first step in its performance plan to aggregate program activities for the purposes of performance planning. The plan includes a crosswalk that aligns its budget activities with its performance in four areas identified as Results Act (GPRA) aggregated program activities: Treatment; Prevention; Capital Programming/Infrastructure; and Partnerships, Consultation, Core Functions, and Advocacy. The crosswalk indicates that from two separate budget accounts—Services and Facilities—the Indian Health Service consolidated program activities (6, 7, 8, and 9 from the Services budget account and 21 and 22 from the Facilities budget account) in the area of Prevention. The crosswalk also shows that budget program activities 21 and 22 support GPRA program activities 2, 3, and 4 (Prevention; Capital Programming/Infrastructure; and Partnerships, Consultation, Core Functions, and Advocacy). (See fig. 4.1.) The Indian Health Service's intended performance in the Prevention area includes such things as increasing childhood immunization rates, reducing deaths by unintentional injuries, and reducing childhood obesity.

Section 4
Show Performance Consequences of Budget
and Other Resource Decisions

Figure 4.1: Excerpt From the Department of Health and Human Services' Fiscal Year 1999 Annual Performance Plan Featuring the Indian Health Service

INDIAN HEALTH SERVICE		Table I APPENDIX	GPRA AGGREGATION
Detail of Change Table	Budget of the United States	Program Activities*	
SERVICES:	SERVICES:		
1 Hospitals & Health Clinics		1 Treatment (1,2,3,4,5,10,11,12,14,15,24)	
2 Dental Services		2 Prevention (6,7,8,9,21,22)	
3 Mental Health		3 Capital Programming/Infrastructure (16-23)	
4 Alcohol & Substance Abuse		4 Partnerships, Consultation, Core Functions, and Advocacy (13,20,21,22)	
5 Contract Health Services	1 Clinical Services (1-5)		
Total, Clinical Svcs			
6 Public Health Nursing			
7 Health Education	2 Preventive Health (6-9)		
8 Comm Health Reps	3 Urban Health (10)		
9 Immunization AK	4 Indian Health Professions (11)		
Total, Prev Hlth	5 Tribal Management (12)		
10 Urban Health	6 Direct Operations (13)		
11 Indian Health Professions	7 Self Governance (14)		
12 Tribal Management	8 Contract Support Costs (15,24)		
13 Direct Operations	Total, Services		
14 Self Governance			
15 Contract Support Costs			
Total, Services			
FACILITIES	FACILITIES		
16 Maint. & Improvement	9 Maint. & Improvement (16)		
Sanitation Facilities			
17 New/Renovated			
18 Existing			
Total Sanitation			
19 Hlth Care Facs. Constr.	10 Hlth Care Facs. Constr. (17-19)		
Facil. & Envir. Hlth Sup	11 Facil. & Envir. Hlth Sup (20-22)		
20 Fac. Support			
21 Env. Health Support			
22 OEHE Support			
Total, F&EHS			
23 Equipment	12 Equipment (23)		
24 Contract Support Costs			
Total, Facilities	Total, Facilities		
(24) Total, IHS	(12) Total, IHS	(4) Total, IHS	

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The Environmental Protection Agency proposed changes to its program activity structure to better align its budget resources with performance goals. The agency proposed a uniform program activity structure across all of its accounts in which each program activity represents one of the agency's strategic goals. Using this realigned program activity structure in its annual plan, the agency showed, by account, the funding it requested in order to achieve each strategic objective and the supporting annual performance goals. For example, it requested almost \$22 million in fiscal year 1999 to meet its strategic objective related to the reduction of acid rain. This request is associated with performance goals relating to emissions of sulfur dioxide (SO₂) and nitrogen oxides (NO_x) that react in the atmosphere and fall to earth as acid rain. The request for the acid rain strategic objective was related to three accounts from the "clean air" program activity: Environmental Program and Management, Science and Technology, and State and Tribal Assistance Grants. (See fig. 4.2.)

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Figure 4.2: Excerpt From the Environmental Protection Agency's Fiscal Year 1999 Annual Performance Plan

Objective by Appropriation (Dollars in Thousands)		1998 Pres Bud	1998 Enacted	1999 Pres Bud
Obj. 04	Acid Rain	\$21,794.1	\$20,800.3	\$21,565.8
	Environmental Program & Management	\$13,264.1	\$11,770.3	\$13,035.8
	Science and Technology	\$4,000.0	\$4,500.0	\$4,000.0
	State and Tribal Assistance Grants	\$4,530.0	\$4,530.0	\$4,530.0
	Total FTE	92.0	92.0	92.0

1999 Annual Performance Goals

- In 1999, maintain 4 million tons of SO₂ emissions reductions from utility sources.
- In 1999, maintain 300,000 tons of NO_x reductions from coal-fired utility sources.
- Launch the NO_x Emissions and Allowance Tracking System for the Ozone Transport Region.

The acid rain program will complete its rule revisions, thus streamlining implementation of the program for industry and the Agency, and also process all quarterly emissions reports and verify annual compliance of affected sources with SO₂ and NO_x limitations. Achieving these performance goals will lead to the attainment of our programmatic objectives: in 2000, the reduction of ambient nitrates and total nitrogen deposition by up to 10% from 1980 levels, and the beginning of the Phase II SO₂ reductions which will culminate in a reduction of ambient sulfates and total sulfur deposition of up to 40% from 1980 levels by the year 2010.

The program will also begin operation of the NO_x Allowance Tracking System for the Ozone Transport Region. Achieving this performance goal will assist the 12 Northeastern states to attain and maintain the ozone standard.

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In addition to aligning budget resources with performance goals and including trend data and target levels of performance, the Department of the Treasury's Internal Revenue Service displayed in its performance plan the budget amounts that corresponded with the performance actually achieved in a given fiscal year. Specifically, the agency showed that for fiscal year 1997, it received budget authority of almost \$795 million in its Submission Processing Activity to achieve a set of performance goals: Improve Customer Service, Increase Compliance, and Increased Productivity. The performance level that it achieved in fiscal year 1997 to Improve Customer Service included, among other things, a timeliness refund rate of 14.5 days for electronic filings, an improvement over the rates in previous years of 15.5 days in fiscal year 1996 and 21 days in fiscal year 1995. (See fig. 4.3.)

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Figure 4.3: Excerpt From the Department of the Treasury's Fiscal Year 1999 Annual Performance Plan Featuring the Internal Revenue Service

Internal Revenue Service, Processing, Assistance, and Management

Activity: 10. Submission Processing

Functions: This activity provides for the salaries, benefits, and related costs to process tax returns and supplemental documents, account for tax revenues, issue refunds and tax notices, develop and print tax returns and publications, and support Area Distribution Centers for the distribution of publications and tax forms to taxpayers. Also included are resources to: process information returns such as wage, dividend, and interest statements; provide for payment of refunds and the offset of refunds against debts owed the government; issuance of notices that payments are overdue; identification of possible non-filers for investigation; and, provide tax returns for audits. This includes the offices of the Service Center Directors and Submission Processing functions; the Chief, Taxpayer Service; Assistant Commissioner (Forms and Submission Processing); Assistant Commissioner (Electronic Tax Administration); three Area Distribution Centers; and, Field Publishing Sites.

Performance Plans for FY 1999 and FY 1998, and Performance Report for FY 1997 Data						
	FY 1995 ^{1/}	FY 1996 ^{1/}	FY 1997 ^{1/}		FY 1998	FY 1999
	Actual	Actual	Plan	Actual	Final Plan	Proposal
Budget Authority (\$000s)	\$814,128	\$780,512	\$788,138	\$794,950	\$850,787	\$888,408
Direct FTE	21,307	20,460	15,481	15,396	15,105	15,113
Performance Plan						
A. Performance Goal: Improve Customer Service						
Performance Measure(s):						
1. Total Number of Individual Refunds Issued (millions) ^{2/}	88.7	85.5	84.6	87.9	89.6	93.3
2. Refund Timeliness--Paper (days)	36	38	40	38	40	40
3. Refund Timeliness--Electronic Filing (days)	21	15.5	21	14.5	21	21
4. Processing Accuracy Rate--Paper Filing	95%	95%	95%	95.2%	95%	95%
5. Processing Accuracy Rate--Electronic Filing	99%	99%	99%	99.3%	99%	99%
6. Notice Accuracy	98.2	98.1%	N/A	98.6%	98.5%	98.5%
7. Number of Telefile Returns (millions)	.7	2.8	N/A	4.7	5.5	5.9
B. Performance Goal: Increase Compliance						
Performance Measure(s):						
8. Number of Primary Returns Processed (millions) ^{2/}	193.15	196.2	197.9	202.6	208.4	211.8
C. Performance Goal: Increased Productivity						
Performance Measure(s):						
9. Percent of Individual Returns Filed Electronically	8.0%	10.2%	13.0%	15.9%	17%	19.5%
10. Percent of Dollars Received Electronically			24.7%	40.6%	48.4%	78.2%
11. Percent of Dollars Received via Third Party Processors (Lockbox) ^{3/}			65.3%	70.9%	70.9%	70.9%

^{1/} As part of the restructure of FY 1998, Service Center Adjustments moved to the Customer Service activity. FY 1997 has been restructured to mirror the FY 1998 structure; FY 1995 and FY 1996 are in the old budget structure.

^{2/} Not a measure, but a projection for budget purposes. Not used in Business Review.

^{3/} No additional payments are planned to migrate to Lockbox.

16. Discuss—briefly and refer to the agency capital plan—how proposed capital assets (specifically information technology investments) will contribute to achieving performance goals.

The federal government's spending on major physical capital investment is projected to total over \$68 billion in fiscal year 1999. Capital assets include information technology; equipment; land; structures; and intellectual property, such as software. With federal agencies facing increasing demands to improve performance, the importance of making the most effective capital acquisition choices—choices that are linked to results—will also intensify. A number of laws are beginning to propel agencies toward improving their capital decisionmaking practices. For example, Title V of the Federal Acquisition Streamlining Act of 1994 was designed to foster the development of measurable cost, schedule, and performance goals and incentives for acquisition personnel to reach these goals. The Paperwork Reduction Act of 1995 and the Clinger-Cohen Act of 1996 put in place statutory requirements for agencies to better link their information technology plans and decisions to their missions and programmatic goals.

OMB has taken an active leadership role in seeking to link capital decisionmaking to program results. OMB developed a Capital Programming Guide that provides agencies with the key elements for producing effective plans and investments.¹ OMB's Guide drew on our work on best practices used by leading private sector and state and local governments, which was subsequently published.² Consistent with these best practices, OMB has required agencies to submit 5-year capital spending plans and justifications—thus encouraging a longer-term consideration of agency capital needs and alternatives for addressing them. OMB's Guide provides a basic reference on principles and techniques, including appropriate strategies for analyzing benefits and costs, preparing budget justifications, and managing capital assets once they are in place. In addition, OMB has worked closely with the President's Commission to Study Capital Budgeting, which is expected to issue its report and recommendations soon.

In this regard, a more useful performance plan describes the processes, technologies, and types of resources, including capital, that are needed to achieve performance goals. Further, performance plans provide agencies with the opportunity to show how a proposed capital asset will, for

¹Capital Programming Guide, Version 1, July 1997 (Executive Office of the President, OMB).

²Executive Guide: Leading Practices in Capital Decision-Making (GAO/AIMD-99-32, Dec. 1998).

example, decrease costs, improve service quality, or increase productivity. For example, the Department of the Treasury's U.S. Customs Service performance plan explained that continuing the acquisition and installation of the Land Border automation equipment is needed to allow inspectors to perform more careful screening and questioning of vehicle occupants, which should help to achieve Customs' goal of improving its efficiency at targeting arriving vehicles for enforcement purposes.

17. Discuss—briefly or refer to a separate plan—how the agency will use its human capital to help achieve performance goals.

In an era that demands improved performance at reduced costs, an agency's success depends upon its ability to assemble the human capital with the right blend of talents and skills. Thus, human capital planning must be an integral part of an organization's strategic and program planning; human capital itself should be thought of not as a cost to be minimized but as an asset to be enhanced. To show that the vital integration of human capital and program planning is in place, the more useful annual performance plans could discuss the size and composition—in terms of knowledge, skills, and abilities—of the human capital needed to support the achievement of performance goals and explain the workforce planning methods by which these needs were determined. Also, the more useful plans could describe how strategies—in such areas as recruitment and hiring, retention and separation, training and career development, and employee incentives and accountability systems—could meet workforce needs and support the achievement of annual performance goals.

The U.S. Agency for International Development stated in its performance plan that its direct-hire workforce has been trimmed by hiring freezes, early retirements, and a reduction-in-force in 1996. In the wake of these events, the plan recognized that the agency must identify critical skills needed to achieve its goals. Its Office of Human Resources is examining issues and changes in workforce planning and is focusing, among other things, on improving basic personnel operations, such as assignments and employee evaluations.

Build the Capacity to Gather and Use Performance Information

In order to successfully measure progress toward intended results, agencies need to build the capacity to gather and use performance information. Under the Results Act, agencies are to discuss in their annual performance plans how they will verify and validate the performance information that they plan to use to show whether goals are being met. The usefulness of agencies’ plans could increase if they identify data sources, describe efforts to verify and validate data, identify actions to compensate for unavailable data or low-quality data, and discuss implications of data limitations for assessing performance. Table 5.1 identifies applied practices that can help agencies describe their capacity to gather and use performance information.

Table 5.1: Applied Practices to Address Performance Information Capacity

A performance plan that describes an agency’s capacity to gather and use performance information includes the following practices:	18. Identify internal and external sources for data.
	19. Describe efforts to verify and validate performance data.
	20. Identify actions to compensate for unavailable or low-quality data.
	21. Discuss implications of data limitations for assessing performance.

18. Identify internal and external sources for data.

The usefulness of performance data ultimately depends on the degree of confidence that users have in that data. The more informative annual performance plans can provide decisionmakers with confidence in the agency’s ability to report on its performance goals and measures by identifying existing internal and external data sources. In those instances when performance data do not exist, a description in the performance plan of efforts by the agency to identify relevant data sources could inform decisionmakers of actions the agency is taking in order to measure performance.

The Department of Justice identified in its performance plan specific sources of performance data for many of its performance measures. According to its plan, data are already collected and reported through existing statistical series and internal Justice data systems, such as the department’s Bureau of Justice Statistics—the primary source of justice

statistics on crime, criminal offenders, victims of crime, and the operation of the justice system at all levels of government.

As another example, the Small Business Administration recognized in its performance plan its need for data from external sources, such as the Federal Procurement Data System. This system provides information relating to the agency's goal to help increase the share of federal procurement dollars awarded to small firms. Specifically, the Federal Procurement Data System provides the agency with data on the percentage of federal procurement dollars awarded to small businesses, women-owned businesses, and small disadvantaged businesses.

19. Describe efforts to verify and validate performance data.

Performance plans are to include descriptions of the procedures that will be used to verify and validate the measured values of actual performance. The procedures should be credible and specific to ensure that performance information is sufficiently complete, accurate, and consistent to document performance and support decisions on how best to manage programs. Information in the performance plan about the procedures to be used to verify and validate the data—such as scope, methodology, and timing—can reinforce an agency's ability to generate reliable and timely performance data.

To ensure the accuracy and reliability of reported data, the Department of Justice stated in its performance plan that it will (1) examine and analyze data to identify anomalies or inconsistencies, (2) make comparisons to other data series measuring the same or similar variables, (3) require the submitting entities to certify the accuracy and completeness of data and to identify any data limitations, (4) institute appropriate quality control checks, (5) conduct periodic data audits, and (6) obtain independent audits of its financial statements. Justice expects that its component organizations will independently pursue several of these initiatives, consistent with their individual data requirements.

As part of its efforts to underscore that program managers are to use performance data to make decisions, the Department of Education has decided to hold program managers accountable for the quality of the performance data related to their programs. In its performance plan, the Department of Education established accountability for data quality with its program managers as one of its strategies for ensuring high-quality information. Specifically, program managers will attest that the data used

for their program's performance measurement are reliable and valid, or they will submit plans for data improvement. To validate program managers' assertions to the quality of their data, Inspector General audits and program evaluations will be used. Education will support this strategy through guidance to managers on developing and monitoring quality data systems and using data to manage program performance.

In addition to the procedures used to verify and validate performance data, the use of program evaluations is important for assessing how well a program is working, identifying the factors affecting performance, and pinpointing improvement opportunities. In its performance plan, the Department of Transportation recognized that program evaluation will help it set meaningful performance goals by quantifying the relationship between program efforts and levels of outcomes. The plan further identified specific program evaluations planned for fiscal years 1998 and 1999. The department also noted that it is developing a method to both plan and track program evaluations, as well as to develop the skills and resources sufficient to conduct evaluations throughout its organization.

20. Identify actions to compensate for unavailable or low-quality data.

When data are unavailable or existing data contain significant limitations, providing credible data may require new information systems or major changes to existing systems. We recently reported, for example, that some agencies developed or adopted standardized data collection systems to obtain data not readily available to them or to fill information gaps.¹ However, an agency's ability to collect and generate data often needs to be weighed against several factors, such as cost or the burden on respondents. The more informative annual performance plans provide a vehicle for discussing where the agency struck such a balance and the implications for the quality of the data—including accuracy, reliability, and timeliness—and the cost of collection.

The Department of Education recognized that to effectively report the performance of the department in achieving its strategic plan goals and objectives requires developing some new data systems and fixing old ones. For example, Education stated in its performance plan that its student aid delivery system has suffered from significant data quality problems. The plan outlined several steps that Education plans to take to address these

¹Managing for Results: Measuring Program Results That Are Under Limited Federal Control (GAO/GGD-99-16, Dec. 11, 1998).

problems, including improving data accuracy by establishing industrywide standards for data exchanges, receiving individual student loan data directly from lenders, expanding efforts to verify data reported to the National Student Loan Data System, and preparing a systems architecture for the delivery of federal student aid.

21. Discuss implications of data limitations for assessing performance.

Performance plans could be more useful if they recognize and identify significant data limitations and their implications for assessing performance. Plans can identify known data limitations from internal and external sources, such as quality or timeliness of the data; indicate what actions will be taken to compensate for the limitations; and report when those actions will be taken. The more informative performance plans also identify implications for decisionmaking arising from data limitations on reported results.

The Department of Transportation stated in its performance plan that one of the most significant limitations of both internal and external data is timeliness. One way the department will deal with this limitation is to compile preliminary estimates from the portion of data that is available in time to report on the performance measures. According to the plan, fatality data from the first 6 months of the year could be compared with data from the first 6 months of the previous year for an initial performance measurement.

GAO Products on Fiscal Year 1999 Performance Plans

Managing for Results: An Agenda to Improve the Usefulness of Agencies' Annual Performance Plans ([GAO/GGD/AIMD-98-228](#), Sept. 8, 1998).

The Results Act: Assessment of the Governmentwide Performance Plan for Fiscal Year 1999 ([GAO/AIMD/GGD-98-159](#), Sept. 8, 1998).

Managing for Results: Measuring Program Results That Are Under Limited Federal Control ([GAO/GGD-99-16](#), Dec. 11, 1998).

Departments

Results Act: Observations on the U.S. Department of Agriculture's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-212R](#), June 11, 1998).

Results Act: Observations on the Department of Commerce's Annual Performance Plan for Fiscal Year 1999 ([GAO/GGD-98-135R](#), June 24, 1998).

Results Act: DOD's Annual Performance Plan for Fiscal Year 1999 ([GAO/NSIAD-98-188R](#), June 5, 1998).

The Results Act: Observations on the Department of Education's Fiscal Year 1999 Annual Performance Plan ([GAO/HEHS-98-172R](#), June 8, 1998).

Results Act: Observations on DOE's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-194R](#), May 28, 1998).

The Results Act: Observations on the Department of Health and Human Services' Fiscal Year 1999 Annual Performance Plan ([GAO/HEHS-98-180R](#), June 17, 1998).

Results Act: Observations on the Department of Housing and Urban Development's Fiscal Year 1999 Annual Performance Plan ([GAO/RCED-98-159R](#), June 5, 1998).

Results Act: Department of the Interior's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-206R](#), May 28, 1998).

Observations on the Department of Justice's Fiscal Year 1999 Performance Plan ([GAO/GGD-98-134R](#), May 29, 1998).

Results Act: Observations on Labor's Fiscal Year 1999 Performance Plan ([GAO/HEHS-98-175R](#), June 4, 1998).

The Results Act: Observations on the Department of State's Fiscal Year 1999 Annual Performance Plan ([GAO/NSIAD-98-210R](#), June 17, 1998).

Results Act: Observations on the Department of Transportation's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-180R](#), May 12, 1998).

Results Act: Observations on Treasury's Fiscal Year 1999 Annual Performance Plan ([GAO/GGD-98-149](#), June 30, 1998).

Results Act: Observations on VA's Fiscal Year 1999 Performance Plan ([GAO/HEHS-98-181R](#), June 10, 1998).

Independent Agencies

Results Act: EPA's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-166R](#), Apr. 28, 1998).

Results Act: Observations on the Federal Emergency Management Agency's Fiscal Year 1999 Annual Performance Plan ([GAO/RCED-98-207R](#), June 1, 1998).

Results Act: Observations on the General Services Administration's Annual Performance Plan ([GAO/GGD-98-110](#), May 11, 1998).

Managing for Results: Observations on NASA's Fiscal Year 1999 Performance Plan ([GAO/NSIAD-98-181](#), June 5, 1998).

Results Act: NSF's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-192R](#), May 19, 1998).

Results Act: NRC's Annual Performance Plan for Fiscal Year 1999 ([GAO/RCED-98-195R](#), May 27, 1998).

Results Act: Observations on the Office of Personnel Management's Annual Performance Plan ([GAO/GGD-98-130](#), July 28, 1998).

Results Act: Observations on the Small Business Administration's Fiscal Year 1999 Annual Performance Plan ([GAO/RCED-98-200R](#), May 28, 1998).

The Results Act: Observations on the Social Security Administration's Fiscal Year 1999 Performance Plan ([GAO/HEHS-98-178R](#), June 9, 1998).

Appendix I
GAO Products on Fiscal Year 1999
Performance Plans

The Results Act: Observations on USAID's Fiscal Year 1999 Annual Performance Plan ([GAO/NSIAD-98-194R](#), June 25, 1998).

Related Guidance on Annual Performance Plans

This is a compilation of related guidance, including the Results Act, OMB Circular A-11, and GAO reports and is arranged by the sections discussed in this report.

Section 1: Better Articulate a Results Orientation

Government Performance and Results Act (Results Act), 5 U.S.C. 306(c), 31 U.S.C. 1115(a)(1), 1115(a)(2), 1115(a)(4), and 1115(a)(5).

Senate Committee on Governmental Affairs Report accompanying the Results Act (Senate Report 103-58, June 16, 1993), pp. 15-16, “Performance Plans”; pp. 27-28, “Federal Government Performance Plan”; p. 28, “Agency Performance Plans”; p. 29, “Performance Goals”; and pp. 29-30, “Performance Indicators.”

OMB Circular A-11(1998), secs. 210.4, 220.1, 220.3, 220.4, 220.5(a), 220.5(b), 220.5(c), 220.5(f), 220.6(a), 220.6(b), 220.6(d), 220.7(a), 220.7(b), 220.7(c), 220.7(d), 220.7(f), 220.9(a), 220.9(b), 220.9(c), 220.9(d), 220.9(e), 220.13, 220.15, 220.16, 221.1(a), 221.1(b), 221.1(c), 221.2(a), 221.2(b), 221.2(c), 221.2(d), 221.2(e), and 221.3.

Managing for Results: Measuring Program Results That Are Under Limited Federal Control ([GAO/GGD-99-16](#), Dec. 11, 1998).

Managing for Results: An Agenda to Improve the Usefulness of Agencies’ Annual Performance Plans ([GAO/GGD/AIMD-98-228](#), Sept. 8, 1998).

The Results Act: Assessment of the Governmentwide Performance Plan for Fiscal Year 1999 ([GAO/AIMD/GGD-98-159](#), Sept. 8, 1998).

The Results Act: An Evaluator’s Guide to Assessing Agency Annual Performance Plans, Version 1 ([GAO/GGD-10.1.20](#), Apr. 1998).

Agencies’ Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking, Version 1 ([GAO/GGD/AIMD-10.1.18](#), Feb. 1998).

The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven ([GAO/GGD-97-109](#), June 2, 1997).

Managing for Results: Analytic Challenges in Measuring Performance ([GAO/HEHS/GGD-97-138](#), May 30, 1997).

Measuring Performance: Strengths and Limitations of Research Indicators ([GAO/RCED-97-91](#), Mar. 21, 1997).

Executive Guide: Effectively Implementing the Government Performance and Results Act ([GAO/GGD-96-118](#), June 1996).

GPRA Performance Reports ([GAO/GGD-96-66R](#), Feb. 14, 1996).

Implementation of the Government Performance and Results Act (GPRA), A Report on the Chief Financial Officer's Role and Other Issues Critical to the Governmentwide Success of GPRA, Chief Financial Officers Council, GPRA Implementation Committee, May 1995.

Section 2: Coordinate Crosscutting Programs

OMB Circular A-11(1998), secs. 220.7(e) and 220.9(f).

Managing for Results: An Agenda to Improve the Usefulness of Agencies' Annual Performance Plans ([GAO/GGD/AIMD-98-228](#), Sept. 8, 1998).

The Results Act: Assessment of the Governmentwide Performance Plan for Fiscal Year 1999 ([GAO/AIMD/GGD-98-159](#), Sept. 8, 1998).

The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans, Version 1 ([GAO/GGD-10.1.20](#), Apr. 1998).

Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking, Version 1 ([GAO/GGD/AIMD-10.1.18](#), Feb. 1998).

Managing for Results: Using the Results Act to Address Mission Fragmentation and Program Overlap ([GAO/AIMD-97-146](#), Aug. 29, 1997).

The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven ([GAO/GGD-97-109](#), June 2, 1997).

Section 3: Show How Strategies Will Be Used to Achieve Goals

Results Act, 31 U.S.C. 9703.

Senate Committee on Governmental Affairs Report accompanying Results Act (Senate Report 103-58, June 16, 1993), pp. 15-16, "Performance Plans"; pp. 17-18, "Managerial Flexibility Waivers"; and pp. 34-36, "Section 5. Managerial Accountability and Flexibility."

OMB Circular A-11 (1998), secs. 220.5(d), 220.5(e), 220.9(b), 220.9(d), 220.11(a), 220.11(b), 220.11(c), 220.11(d), and 220.11(e).

Year 2000 Computing Crisis: A Testing Guide (GAO/AIMD-10.1.21, Nov. 1998).

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The Results Act: Assessment of the Governmentwide Performance Plan for Fiscal Year 1999 (GAO/AIMD/GGD-98-159, Sept. 8, 1998).

Year 2000 Computing Crisis: Business Continuity and Contingency Planning (GAO/AIMD-10.1.19, Aug. 1998).

Executive Guide: Information Security Management (GAO/AIMD-98-68, May 1998).

The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans, Version 1 (GAO/GGD-10.1.20, Apr. 1998).

Executive Guide: Measuring Performance and Demonstrating Results of Information Technology Investments (GAO/AIMD-98-89, Mar. 1998).

Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking, Version 1 (GAO/GGD/AIMD-10.1.18, Feb. 1998).

Year 2000 Computing Crisis: An Assessment Guide (GAO/AIMD-10.1.14, Sept. 1997).

The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven (GAO/GGD-97-109, June 2, 1997).

Managing for Results: Analytic Challenges in Measuring Performance (GAO/HEHS/GGD-97-138, May 30, 1997).

Business Process Reengineering Assessment Guide, Version 3 (GAO/AIMD-10.1.15, Apr. 1997).

Privatization: Lessons Learned by State and Local Governments (GAO/GGD-97-48, Mar. 14, 1997).

Executive Guide: Effectively Implementing the Government Performance and Results Act ([GAO/GGD-96-118](#), June 1996).

Section 4: Show Performance Consequences of Budget and Other Resource Decisions

Results Act, 31 U.S.C. 1115(a)(3) and 1115(c).

Senate Committee on Governmental Affairs Report accompanying Results Act (Senate Report 103-58, June 16, 1993), pp. 15-16, "Performance Plans"; pp. 18-19, "Performance Budgeting"; pp. 29-30, "Performance Indicators"; and p. 31, "Coverage of Program Activities."

OMB Circular A-11 (1998), secs. 220.1, 220.8(a), 220.8(b), 220.8(c), 220.8(d), 220.8(e), 220.9(d), 220.10(a), 220.10(b), 220.10(c), 220.11(a), 220.11(d), 221.1(a), 221.1(b), 221.1(c), and Part 3.

OMB Capital Programming Guide, v. 1.0 (July 1997).

Executive Guide: Leading Practices in Capital Decision-Making ([GAO/AIMD-99-32](#), Dec. 1998).

Managing for Results: An Agenda to Improve the Usefulness of Agencies' Annual Performance Plans ([GAO/GGD/AIMD-98-228](#), Sept. 8, 1998).

Performance Management: Aligning Employee Performance With Agency Goals at Six Results Act Pilots ([GAO/GGD-98-162](#), Sept. 4, 1998).

The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans, Version 1 ([GAO/GGD-10.1.20](#), Apr. 1998).

Acquisition Reform: Implementation of Key Aspects of the Federal Acquisition Streamlining Act of 1994 ([GAO/NSIAD-98-81](#), Mar. 9, 1998).

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The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven ([GAO/GGD-97-109](#), June 2, 1997).

Performance Budgeting: Past Initiatives Offer Insights for GPRA Implementation ([GAO/AIMD-97-46](#), Mar. 27, 1997).

Assessing Risks and Returns: A Guide for Evaluating Federal Agencies' IT Investment Decision-making, Version 1 (GAO/AIMD-10.1.13, Feb. 1997).

Information Technology Investment: Agencies Can Improve Performance, Reduce Costs, and Minimize Risks ([GAO/AIMD-96-64](#), Sept. 30, 1996).

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Budget and Financial Management: Progress and Agenda for the Future ([GAO/T-AIMD-96-80](#), Apr. 23, 1996).

Section 5: Build the Capacity to Gather and Use Performance Information

Results Act 31 U.S.C. 1115 (a)(6).

Senate Committee on Governmental Affairs Report accompanying Results Act (Senate Report 103-58, June 16, 1993), p. 30, “Verification and Validation.”

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Agencies’ Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking, Version 1 ([GAO/GGD/AIMD-10.1.18](#), Feb. 1998).

Managing for Results: Regulatory Agencies Identified Significant Barriers to Focusing on Results ([GAO/GGD-97-83](#), June 24, 1997).

The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven ([GAO/GGD-97-109](#), June 2, 1997).

Managing for Results: Analytic Challenges in Measuring Performance ([GAO/HEHS/GGD-97-138](#), May 30, 1997).

Measuring Performance: Strengths and Limitations of Research Indicators ([GAO/RCED-97-91](#), Mar. 21, 1997).

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Acknowledgments

The examples used in this report are drawn from the assessments of the individual agency annual performance plans that were done by staff across GAO. Thus, in addition to the individuals noted above, the staff who worked on the individual agency plan assessments and summary assessment also made important contributions to this report. These individuals are identified in the separate reports on agency fiscal year 1999 plans.

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