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As Congress seeks to reduce the cost and improve the performance of government, there is broad consensus that holding agencies accountable for results is a key to better management of programs. The Government Performance and Results Act of 1993 (the Results Act), part of a broad management reform agenda enacted by Congress, seeks to improve federal management by shifting the focus of decisionmaking from more traditional concerns, such as staffing and activities, to the real results of programs.

As one component of the Results Act, agencies are to prepare performance plans that clearly describe (1) annual performance goals and measures, (2) the strategies and resources to achieve those goals, and (3) procedures to verify and validate reported performance.

This guide is a summary of a more detailed guide, Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking (GAO/GGD/AIMD-10.1.18, Feb. 1998), to aid Members of Congress and their staffs in identifying the core questions and critical issues that should be addressed in annual performance plans.

Ordering Information

Copies of GAO's guide, Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking (GAO/GGD/AIMD-10.1.18, Feb. 1998) can be ordered by mail:

U.S. General Accounting Office
P.O. Box 37050
Washington, D.C. 20013

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, D.C. 20548

Orders may also be placed by calling (202)512-6000 or by using fax number (202)512-6061, or TDD (202)512-2537.

For more info on GAO's work on the Results Act, contact J. Christopher Mihm, Associate Director, Federal Management and Workforce Issues, (202) 512-8676. (mihmj.ggd@gao.gov)

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Agencies' Annual
Performance Plans
Under the Results Act

An Assessment Guide
to Facilitate
Congressional
Decisionmaking

A Summary Overview

Annual Performance Plan Issues

Annual Performance Plan Issues

Annual Performance Goals and Measures

Core Question 1: To what extent does the agency's performance plan provide a clear picture of intended performance across the agency?

Issue 1: Defining Expected Performance

To what extent do the annual performance goals and measures provide a succinct and concrete statement of expected performance for subsequent comparison with actual performance?

Issue 2: Connecting Mission, Goals, and Activities

How are the agency's annual performance goals linked to the agency's mission, strategic goals, and program activities in its budget request?

Issue 3: Recognizing Crosscutting Efforts

How are agencies coordinating efforts with related strategic or performance goals?

Strategies and Resources

Core Question 2: How well does the performance plan discuss the strategies and resources the agency will use to achieve its performance goals?

Issue 4: Connecting Strategies to Results

How clear and reasonable are the agency's strategies with respect to its intended performance goals?

Issue 5: Connecting Resources to Strategies

What capital, human, financial, and other resources are being applied to achieve the agency's performance goals?

Verification and Validation

Core Question 3: To what extent does the agency's performance plan provide confidence that its performance information will be credible?

Issue 6: Verifying and Validating Performance

How will the agency ensure that its performance information is sufficiently complete, accurate, and consistent?

Issue 7: Recognizing Data Limitations

To what extent does the performance plan identify significant data limitations and their implications for assessing the achievement of performance goals?