

Performance Reporting Requirements and Where to Find Them in Our Report

The Government Performance and Results Act of 1993 requires each Federal agency to report, no later than 180 days following the close of each fiscal year, to the President and the Congress on its performance for the previous fiscal year.

According to the OMB Circular No. A-11 Part 2, Section 230, dated July, 2001, pp. 539-541, each report must include the following elements⁴:

- *“A comparison of your actual performance with the projected levels of performance as set out in the performance goals in your annual performance plan (see section 232.4);*
- *An explanation, where a performance goal was not achieved, for why the goal was not met (see section 232.6);*
- *A description of the plans and schedules to meet an unmet goal in the future, or alternatively, your recommended action regarding an unmet goal where you have concluded it is impractical or infeasible to achieve the goal (see section 232.7);*
- *An evaluation of your performance plan for the current fiscal year, taking into account the actual performance achieved in the fiscal year covered by your report (see section 232.8);*
- *Eventually, actual performance information for at least four fiscal years (see section 232.9); and*
- *An assessment of the reliability and completeness of the performance data included in the report (see section 232.10).”*

Other features as they apply to the agency⁵:

- Program evaluations;
- Information on use of non-Federal parties;
- Classified appendices not available to the public;
- Description of the quality of the reported performance information;
- Budget information;
- Analysis of tax expenditures; and
- Waivers of administrative requirements.

⁴ The first five of these elements are provided with each goal discussed in our report. The last element is discussed in Section VIII.

⁵ Information on program evaluations is given in Appendices I. and II. Quality of reported performance information is discussed in Section VIII. The other features are discussed in Section XI.