

OMB Circular A-11 -- SECTION 240 - ANNUAL PERFORMANCE PLANNING AND REPORTING

The Annual Performance Plan (APP) is a description of the level of performance to be achieved during the fiscal year in which the plan is submitted and the next fiscal year. The plan should also be specific in describing the strategies the agency will follow, explaining why those strategies have been chosen, and identifying performance targets and key milestones that will be accomplished in the current and next fiscal year. It should be comprehensive of the agency’s mission by showing the plan for each strategic objective.

The Annual Performance Plan should align to the agency's strategic goals and objectives, explaining how they will be achieved. Strategic goals are advanced by strategic objectives, which in turn, are supported by specific performance goals and indicators. For each strategic goal, the annual plan should show the supporting strategic objectives and performance goals. The indicators that will be used to track, interpret or improve progress on performance goals must also be included in the performance plan. Agencies should add performance goals as needed to reflect multiple objectives:

- **Mission.** The core functions and activities of Federal agencies that are reflected in statutory requirements or leadership priorities and which serve to drive their efforts in addressing pressing and relevant national problems, needs, and challenges.
- **Service.** The activities that reflect the interaction(s) between individual citizens or businesses and Federal agencies in providing a direct service on behalf of the Federal Government, and which is core to the mission of the agency.
- **Stewardship.** The responsibilities of Federal agencies to provide appropriate safeguards in executing mission and service related activities effectively and efficiently, including minimizing instances of waste, fraud, and abuse. ^ The Annual Performance Plan supports the agency’s budget request by identifying the performance goals and key milestones that an agency will pursue in the coming year. Results of agency progress on strategic objectives and performance goals are presented and discussed in the Annual Performance Report.

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Office of Management and Budget (OMB)

Stakeholder(s):

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Acting Director

Federal Agencies :

Agencies will develop their FY 2022 APP to align with the strategic plan framework of goals and objectives reflected in the agency FYs 2018-2022 Strategic Plan. Agencies will also have an opportunity in the FY 2022 APP to update as needed

performance goals, measures, and targets from the FY 2021 APP to support the agency's strategic objectives and priorities reflected in the agency Strategic Plan. The FY 2023 APP published in February, 2022 will be developed throughout the course of 2021 and aligned to the new Strategic Plan covering FYs 2022-2026.

Mission

To provide guidance on the preparation of annual performance plans and reports.

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240.1. Performance Plans

Describe the level of performance to be achieved during the fiscal year in which the plan is submitted and the next fiscal year.

What is an Annual Performance Plan? The Annual Performance Plan (APP) is a description of the level of performance to be achieved during the fiscal year in which the plan is submitted and the next fiscal year. The plan should also be specific in describing the strategies the agency will follow, explaining why those strategies have been chosen, and identifying performance targets and key milestones that will be accomplished in the current and next fiscal year. It should be comprehensive of the agency's mission by showing the plan for each strategic objective.

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240.2. Purpose

Communicate strategic objectives and performance goals with other elements of budget requests.

What is the purpose of an Annual Performance Plan? Agencies prepare an Annual Performance Plan to communicate the agency's strategic objectives and performance goals with other elements of the agency budget request. The plan describes how the goals will be achieved, identifies priorities among the goals and explains how the agency will monitor progress. The APP also updates the previous APP to reflect changes in plans, funding decisions, and changes in the environment.

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240.3. Strategic Alignment

Align performance plans to strategic goals and objectives.

How does the Annual Performance Plan relate to the Strategic Plan? The Annual Performance Plan should align to the agency's strategic goals and objectives, explaining how they will be achieved. Strategic goals are advanced by strategic objectives, which in turn, are supported by specific performance goals and indicators.

240.3.1. Goals & Objectives

Show the supporting strategic objectives and performance goals

For each strategic goal, the annual plan should show the supporting strategic objectives and performance goals. The indicators that will be used to track, interpret or improve progress on performance goals must also be included in the performance plan. Agencies should add performance goals as needed to reflect multiple objectives:

240.3.1.1. Mission

Include goals for core functions and activities

Mission. The core functions and activities of Federal agencies that are reflected in statutory requirements or leadership priorities and which serve to drive their efforts in addressing pressing and relevant national problems, needs, and challenges.

Stakeholder(s):

Federal Agencies

240.3.1.2. Service

Include goals reflect the interaction(s) between individual citizens or businesses and Federal agencies

Service. The activities that reflect the interaction(s) between individual citizens or businesses and Federal agencies in providing a direct service on behalf of the Federal Government, and which is core to the mission of the agency.

Stakeholder(s):

Citizens

Federal Agencies

Businesses

240.3.1.3. Stewardship

Include goals related to safeguards in executing mission and service related activities effectively and efficiently

Stewardship. The responsibilities of Federal agencies to provide appropriate safeguards in executing mission and service related activities effectively and efficiently, including minimizing instances of waste, fraud, and abuse.

Stakeholder(s):

Federal Agencies

240.3.2. Budget Requests

Identify the goals and milestones to be pursued in the coming year

The Annual Performance Plan supports the agency's budget request by identifying the performance goals and key milestones that an agency will pursue in the coming year. Results of agency progress on strategic objectives and performance goals are presented and discussed in the Annual Performance Report.

240.3.3. Strategic Plans

Align performance plans with the goals and objectives in the agency FYs 2018-2022 strategic plans

Agencies will develop their FY 2022 APP to align with the strategic plan framework of goals and objectives reflected in the agency FYs 2018-2022 Strategic Plan. Agencies will also have an opportunity in the FY 2022 APP to update as needed performance goals, measures, and targets from the FY 2021 APP to support the agency's strategic objectives and priorities reflected in the agency Strategic Plan. The FY 2023 APP published in February, 2022 will be developed throughout the course of 2021 and aligned to the new Strategic Plan covering FYs 2022-2026.

240.3.4. Additions & Deletions

Identify performance measures that are added or dropped

Agencies may choose to drop or add measures in the Annual Performance Plan, in consultation with OMB. Agencies should include a consolidated list or summary of changes in the FY 2022 APP that identifies performance measures that are added or dropped. Agencies should still report FY 2020 results of any performance goals and indicators that will be discontinued in the FY 2022 APP; targets for dropped measures no longer need to be set as part of the FY 2021 APP.

240.4. Budget Justifications

Use the performance plan to structure budget submissions.

What is the relationship between the Annual Performance Plan, Annual Performance Report and Congressional Budget Justification? Section 51 outlines agency budget justification requirements. The performance plan may be used to structure the budget submission, or at minimum, be part of the agency's budget submission to OMB and to Congress.

240.4.1. Changes

Reflect changes to the program activities in the budget request

Changes in the plan should reflect changes to the program activities in the budget request.

240.4.2. Consolidation

Consolidate the Annual Performance Plan with the Annual Performance Report

To reduce duplication and to communicate future plans in the context of historical trends, agencies are strongly encouraged to consolidate the Annual Performance Plan with the Annual Performance Report to deliver them concurrent with the Congressional Budget Justification and on Performance.gov.

240.4.3. Consultation

Consult with relevant congressional appropriations committees

Agencies should consult with relevant congressional appropriations committees to confirm their support for modifications to the format of the Congressional Budget Justification.

Stakeholder(s):

Congressional Appropriations Committees

240.5. Priority Goals

Include contributions to Cross-Agency Priority (CAP) goals as well as establish performance goals, measures, and targets in management and policy priority areas required by Executive Orders or OMB memoranda and guidance.

Does the agency Annual Performance Plan include contributions to the Cross-Agency Priority Goals and other Administration priorities or initiatives? Yes, as applicable, agency Annual Performance Plans shall, include contributions to Cross-Agency Priority (CAP) goals as well as establish performance goals, measures, and targets in management and policy priority areas required by Executive Orders or OMB memoranda and guidance. In developing the APP, agency PIOs should coordinate across the organization to ensure the APP is comprehensive of the agency's mission, including identified policy or management priorities the agency is working to achieve. For example:

240.5.1. Environment & Infrastructure

Include goals related to the completion of environmental reviews and authorization for infrastructure projects

Per Executive Order 13807, agencies with environmental review, authorization, or consultation responsibilities for infrastructure projects shall include in the agency's Annual Performance Plan agency performance goals related to the completion of environmental reviews and authorization for infrastructure projects consistent with the CAP Goal on Infrastructure Permitting Modernization; and

240.5.2. Regulatory Reform

Establish goals and indicators related to regulatory reform

Per OMB Memorandum M-17-23, agencies are required to establish performance goals and associated indicators related to regulatory reform accountability under E.O. 13777.

240.5.3. Real Property

Incorporate goals and metrics related to capital planning for real property

Per OMB Memorandum M-20-03, all landholding agencies, beginning within their FY 2022 Annual Performance Plan, should incorporate performance goals and metrics developed as part of the agency's capital planning for real property.

Stakeholder(s):

Landholding Agencies

240.5.4. CAP Goals

Develop reporting to support progress on CAP goals

Instances where CAP Goals teams, as part of the goal's implementation strategy, have developed specific reporting to support goal progress (e.g., Category Management). See sections 210 and 220 for additional details on how to incorporate these policy and management priority areas in the APP.

Stakeholder(s):

CAP Goals Teams

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240.6. Resources

Link resources to performance plans.

How will agencies be expected to link resources to the performance plan this year?

240.6.1. Budgets

Inform agency budget decisions

Performance information in the Annual Performance Plan (APP), especially the goals, indicators of past performance and other evidence such as evaluations, should inform agency budget decisions, complementing other factors considered in the budget process. The funding proposed in agency FY 2022 final budget submissions should reflect funding levels the agency believes are needed to meet proposed FY 2022 targets. The performance goals in Annual Performance Plans should be consistent with those set through agency strategic and performance planning processes.

240.6.2. Updating

Update FY 2022 performance plans to reflect budgeted resources as well as other policies or directives provided to the agency

As funding levels are finalized through the Budget Process, agencies must update their FY 2022 APP as applicable to reflect budgeted resources as well as other policies or directives provided to the agency through OMB Passback. In addition to incorporating budget policies or other guidance provided in Passback, current fiscal year performance goals should also be updated to reflect final congressional action on appropriations and other changes in external conditions or management priorities as necessary.

240.6.3. Programs

Include goals and objectives for all program activities

Program activities are a key organizing component that connects budget and funding requests as part of the coordinated strategies for achieving goals and objectives in the agency Strategic Plan. Thus, strategic goals and objectives in the performance plan should capture efforts for all program activities in the budget request, and support the implementation strategies for achieving strategic objectives and performance goals.

240.6.4. Aggregation & Disaggregation

Aggregate, disaggregate, or consolidate program activities as appropriate

Agencies may aggregate, disaggregate, or consolidate program activities for the purposes of aligning performance information and resources as appropriate for the agency size, except that any aggregation or consolidation may not omit or minimize the significance of any program activity constituting a major function or operation for the agency.

240.7. Content

Include the specified content in annual performance plans.

What content should be included in the Annual Performance Plan and how will it be published? The content table in section 210 establishes what information must be included in the Annual Performance Plan. This section should be considered in conjunction with section 51, on Basic Justification Materials as well as section 210 which describes requirements for publication of the plan on Performance.gov. Agencies that are required to establish FYs 2020–2021 Agency Priority Goals on Performance.gov will also be expected to publish Annual Performance Plan information on Performance.gov. The FY 2022 Annual Performance Plan will be developed to align with Administration policies and should reflect, where applicable, the agency's FYs 2020-2021 APGs. The FY 2022 Annual Performance Plan will be published concurrent with the agency's final FY 2022 congressional budget justification, with all agencies producing a full agency performance plan for posting on the agency's website with all required content. The agency's congressional committees may also require additional information for the performance plan that is submitted to Congress.

240.7.1. Machine-Readability

Produce performance plans and reports in searchable, machine-readable format.

Machine-Readable. To more fully implement provisions of the GPRA Modernization Act of 2010 that require agency plans and reports be produced in a searchable, machine-readable format, OMB will continue to work with a small subset of Federal agencies on an exploratory initiative to produce machine-readable components or portions of the FY 2022 Annual Performance Plans and FY 2020 Annual Performance Reports. Producing agency performance plans and reports in a machine-readable format improves accessibility of agency performance data contained within the APP and APR, as well as enhances transparency through advanced data visualization tools. This machine-readable initiative for agency performance plans and reports will be conducted in conjunction with OMB and agency efforts that is also focused on exploring the production of machine-readable components of congressional budget justifications as part of the Budget cycle (see section 22.6). The purpose of the effort will be to identify processes, resources, and best practices in order to inform a timeline and additional guidance for full implementation of machine-readable performance plans and reports required by all Federal agencies in future Budget and Performance Planning and Reporting cycles.

240.8. Management Challenges

Report performance improvement actions for major management challenges.

How should agencies report performance improvement actions for items identified as major management challenges in the Annual Performance Plan? The GPRA Modernization Act of 2010 (Pub. L. No. 111-352) requires agencies to describe the major management challenges the agency faces as part of the Agency Annual Performance Plan. Major management challenges are programmatic or management functions, within or across agencies, and may have greater vulnerability to waste, fraud, abuse, and mismanagement (such as issues the Government Accountability Office identifies as high risk or issues that an Inspector General (IG) identifies) or where failure to perform well could seriously affect the ability of an agency or the Federal Government to achieve its mission or goals.

240.8.1. IG Recommendations

Consider IG recommendations on serious management and performance challenges

Agencies may consider IG recommendations on serious management and performance challenges as well as management issues and risks or areas most critical to the agency's mission delivery when developing performance goals as part of performance planning, or as an input to the agency's enterprise risk management planning and processes (see OMB Circular No. A-123).

Stakeholder(s):

Inspectors General

240.8.2. Performance Goals

Highlight instances where a performance goal has been developed as a result of a major management challenge

Where applicable, agencies should highlight instances where a performance goal has been developed as a result of a major management challenge, and include detailed performance information required in section 210.

240.8.3. Performance Plans

Address major management challenges in Annual Performance Plans

Agencies should address identified major management challenges in the Agency Annual Performance Plan as a part of Other Information if not addressed as agency priority or performance goals elsewhere in the performance plan. Agency discussion of major management challenges in the Annual Performance Plan should include: planned actions to address major management challenges; performance goals, indicators and/or milestones used to measure progress for the major management challenges identified; and the agency official (title and office) responsible for resolving such challenges. See section 210.

240.8.4. Planned Actions

Include planned actions to address major management challenges

240.8.5. Indicators & Milestones

Include performance goals, indicators and/or milestones used to measure progress for the major management challenges identified

240.8.6. Responsible Officials

Name the agency official (title and office) responsible for resolving such challenges

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240.9. Data

Gather data to improve agency progress on goals.

What are data of “significant value?” What attributes and dimensions should agencies consider when selecting and gathering data to improve agency progress on goals? Data are most valuable when they are meaningful for analyzing progress and identifying ways to improve performance. Data need to be sufficiently accurate, and timely to inform a decision, behavior, or outcome by those who have authority to take action to drive progress towards mission, service, and stewardship outcomes. For information to be actionable, it must be prepared in a format appropriate for the user.

240.9.1. Sources

Identify data sources that are already available and assess whether they adequately measure performance goals

A first step for agencies will be to identify data sources that are already available and assess whether they adequately measure the performance goal or other indicator of interest. Agencies may be able to adapt existing data, or they may find that new data sources will need to be developed. Data attributes to consider include:

240.9.2. Frequency

Document how often the data should be collected

Frequency—How often should the data be collected in order to impact future performance? How quickly is it needed to make sound decisions? Annually, quarterly, monthly, weekly, daily?

240.9.3. Timing

Document whether the time of day, day of the week, or week of the year is likely to correlate with performance or causal factors affecting performance

Time—Is the time of day, day of the week, or week of the year likely to correlate with performance or causal factors affecting performance (e.g.; time of incidents, demand patterns)? If so, is it worth tagging performance indicators with this information so that they can be sorted to see variations in performance patterns across time?

240.9.4. Users

Document who uses the data to learn from experience, improve performance, or make decisions and for what purpose

Users—Who uses the data to learn from experience, improve performance, or make decisions and for what purpose? Are they responsible for achieving the task, accountable for accomplishing it, potentially supportive of the endeavor, likely to be consulted due to their expertise, or do they need to be kept informed? Are they in central offices, field, among delivery partners, public or the Congress? What does that information-using role imply for the form, timing, collection and dissemination of the collected indicators?

240.9.5. Formatting

Document how the information will be used and what format is most conducive to such use

Format—How will people use the information and what format is most conducive to its use?

240.9.6. Feedback & Improvement

Document how are data collected or delivered and what methods are used to get feedback on the data to continually improve its quality or usefulness

Methods—How are data collected or delivered and what methods are used to get feedback on the data to continually improve its quality or usefulness? What challenges related to data collection may impact its use?

240.9.7. Context & Analysis

Consider what analysis and evaluation will be needed to use the data to make decisions or improve performance

Context and Analysis—What analysis and evaluation will be needed in order to be able to use the data to make decisions or improve performance?

240.9.8. Cost

Consider the cost and burden associated with collecting and analyzing the data

Cost—How costly or burdensome is the data collection or analysis before it can be put to use.

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240.10. Performance Framework

Develop evidence to support decision-making, understand how well policies and programs are working, and improve performance.

How do performance measurement and evaluation complement each other in the Federal Performance Framework? Performance measurement and evaluation should generally be viewed as two of the key tools available to help policymakers and program managers develop systematic evidence in order to support decision-making, understand how well policies and programs are working, and identify or promote possible changes that improve performance. Both evaluation and performance measurement generate information that falls along the continuum of evidence, serve as methods for systematic assessment, and aim to facilitate learning about and improve results of government activities. While often undertaken separately, collaboration between performance measurement and evaluation teams can lead to stronger evidence-building. For example, opportunities in which the two may work hand in hand include:

240.10.1. Questions

Identify priority questions to be addressed by evaluations

Performance measurement can help identify priority questions to be addressed by evaluations, informing decisions about allocating evaluation resources.

240.10.2. Predictive Indicators

Clarify which indicators are predictive of an activity's success and should be tracked

Evaluation findings can clarify which indicators are predictive of an activity's success and should be tracked in performance measurement.

240.10.3. Metrics & Evaluation

Identify outliers in performance that warrant evaluation and provide context and potential explanations for variation

Performance measurement can identify outliers in performance (either poor or strong) that warrant evaluation, while evaluation can provide context and potential explanations for variation over time or across sites revealed by performance measurement.

240.10.4. Outcomes

Compare outcomes to confirm or refute whether they are attributable to programs

When performance measures suggest that many participants in a program experience a certain outcome, evaluation can confirm (or refute) whether that is directly attributable to the program by comparing outcomes seen in a control or comparison group when possible.

240.10.5. Program Indicators

Determine what types of indicators are important to program operators

Performance measurement can suggest to evaluators what types of indicators are important to program operators and might thus be useful to include in selecting evaluation measures.

Stakeholder(s):

Evaluators

Program Operators

DEMONSTRATION ONLY

240.11. Evidence

Consider evidence in managing performance

What kind of evidence is considered appropriate for use in managing performance under the GPRA Modernization Act? For the purpose of managing performance under the GPRA Modernization Act of 2010 and the Federal Performance Framework, evidence as a general construct should be viewed and approached as the available body of facts or information indicating whether a belief or proposition is true or valid. This view of evidence does not displace the definitions of key terms provided for in the Foundations for Evidence-Based Policymaking Act of 2018 (“Evidence Act”) related to ‘evidence,’ ‘evaluation,’ ‘statistical activities,’ and ‘statistical purposes’ (see section 200.22), as information produced by ‘statistical activities’ with a ‘statistical purpose’ is potentially useful when assessing policies or programs. However, approaching evidence more broadly as a body of information in the context of performance management and the Federal Performance Framework is used to illustrate how it should be applied to support and advance the organizational performance and goals/objectives/outcomes articulated by agencies’ strategic and performance plans.

240.11.1. Types & Sources

Consider quantitative and qualitative evidence from a variety of sources

Evidence can be quantitative or qualitative, and may come from a variety of sources, including foundational fact finding (e.g., aggregate indicators, exploratory studies, descriptive statistics, and other research), performance measurement, policy analysis, and program evaluations. Evidence has varying degrees of credibility, and the strongest evidence generally comes from a portfolio of high-quality, credible sources rather than a single study.

240.11.2. Conclusions

Understand what conclusions can be drawn from the information, and equally important, what conclusions cannot be drawn

The credible use of evidence in decision-making requires an understanding of what conclusions can be drawn from the information, and equally important, what conclusions cannot be drawn. For example, multiple impact and implementation evaluations may provide strong evidence that a particular intervention is effective with a particular population, but it may be less definitive on how effective that intervention would be in other settings or with different populations. Quasi-experimental evidence from large, diverse samples of administrative data may address concerns about generalizability, but could lack definitive evidence on causality or be silent on important outcomes not captured in the administrative data.

240.11.3. Descriptive Analyses

Provide context to examine societal and economic trends over time

Descriptive analyses from Federal statistical series provide context to examine societal and economic trends over time, but do not speak to program outcomes or impacts. Qualitative evidence can complement other evidence on outcomes and impacts by providing insight or context into how programs and practices can be successfully implemented with particular populations and under what circumstances.

240.11.4. Tools & Methods

Use the appropriate tools and methods to answer questions of interest

This is a broad definition of evidence, and portfolios of evidence have varying degrees of credibility. The 'intended use' of evidence compels agencies to set expectations for levels of credibility that are aligned to and appropriate for the specific purpose for which the portfolio of evidence, including specific activities, will be used. It is important that agencies use the appropriate tools and methods to answer the questions of interest.

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240.12. Unquantifiable Performance

Measure performance when quantifiable performance goals cannot be developed

What can be used to measure performance in areas where quantifiable performance goals cannot be developed? When agencies cannot express a performance goal in a quantifiable form for a particular program, an “alternative form” performance goal or suite of indicators may be used instead.

240.12.1. Milestones

Consider milestones

For example, milestones are often used as the basis of an alternative form performance goal.

240.12.2. Standards

Consider third-party standards

In other cases, the attainment or maintenance of a third-party, established, standard can be a qualitative, measurable performance goal, such as obtaining an unmodified audit opinion on the agency’s financial statements.

240.12.3. Indicators

Consider a suite of indicators in lieu of performance goals

For certain programs, a suite of indicators in lieu of a performance goal will be appropriate.

240.12.4. Evaluations & Assessments

Consider evaluations and other assessment tools

Evaluations and other assessment tools may also be helpful.

240.13. Other Evidence

Include other evidence besides performance goals and indicators

How should evidence, aside from performance goals and indicators, be incorporated in the Annual Performance Plan?

240.13.1. Facts, Metrics, Analyses & Evaluations

Include foundational facts, performance measurements, policy analyses, and program evaluations

Evidence can include many sources, such as foundational fact finding, performance measurement, policy analysis, and program evaluation. Each of these sources can support agencies as they carry out their missions, though may do so in different ways.

240.13.2. Portfolios

Combine sources to create a portfolio of evidence

When combined, various sources of evidence can be combined to create a portfolio of evidence, each piece of which may provide information about a different aspect of a particular program, policy, or organization. While some evidence can help agencies determine whether a program is effective, others can address whether a policy is being implemented as intended or if an intervention is reaching its target population.

240.13.3. Impacts & Improvements

Ensure that resources are used in the smartest way possible to achieve intended impacts and continuous improvement

Evidence is a critical tool to help agencies ensure that resources are used in the smartest way possible to achieve intended impacts and continuous improvement. Thus, using evidence budget, management, programmatic, policy, and regulatory decisions is critical to make government work effectively.

240.13.4. Budget Submissions

Use evidence in FY 2022 budget submissions

Whereas agencies will use their Annual Evaluation Plan to describe the significant evaluation that they plan to conduct following from the agency's Learning Agenda, other priorities, and evaluations required by Congress, agencies should demonstrate the use of evidence throughout their FY 2022 budget submissions, in particular illustrating how evidence will support agency assessments of performance goals and implementation strategies in the Annual Performance Plan and 2021 final congressional budget justification.

Stakeholder(s):

Federal Agencies

240.13.5. Needs & Usages

Identify which evidence is needed and articulating how it will be used to measure progress

In the Annual Performance Plan, an agency's use of evidence may focus on identifying which evidence is needed and articulating how it will be used to measure progress in achieving performance goals and objectives.

240.13.6. Learning Agenda

Include evidence-building activities that go beyond performance measurement

This may be a part of the evidence-building activities outlined in the agency's Learning Agenda, but the Learning Agenda will include evidence-building activities that go beyond performance measurement.

DEMONSTRATION ONLY

240.14. Lower Priorities

Identify lower-priority program activities as a part of the FY 2022 performance planning process and final budget submission

What is required by the GPRA Modernization Act on lower-priority program activities? Agencies are required to identify lower-priority program activities as a part of the FY 2022 performance planning process and final budget submission.

240.14.1. Disaggregation

Disaggregate program activities to identify lower-priorities appropriate to the agency's size

In cases where small agencies have only one program activity in the President's Budget the agency may disaggregate the program activity for the purposes of identifying lower-priorities appropriate to the agency's size.

Stakeholder(s):

Small Agencies

DEMONSTRATION ONLY

240.15. Program Information

Publish information on lower-priority program activities

How do agencies prepare and publish their lower-priority program activities to meet the reporting intent of this provision of the Act? Program Activities are the main organizing unit around which agency budget and funding requests are structured. As changes to resource and/or funding requests are reflected from one fiscal year to the next, agency budget submissions to OMB necessarily reflect those program activities upon which an agency places a lower-priority on the program activity relative to the funding requested in previous years. Thus, it is through the annual Budget process that facilitates production of the annual President's Budget then that agencies prepare and publish their lower-priority program activities and therefore meet the reporting intent of this provision of the GPRA Modernization Act.

240.15.1. Activity Lists

Approve and finalize lower-priority program activity lists as part of publishing the President's Budget

As in previous years, OMB works with agencies through the annual Budget process to approve and finalize lower-priority program activity lists as part of publishing the President's Budget. Agencies must publish in the agency's performance plan a clear reference to the President's Budget for the agency's lower priorities such as "The President's Budget identifies the lower-priority program activities, as required under the GPRA Modernization Act, 31 U.S.C. § 1115(b)(10). The public can access the volume at: <http://www.whitehouse.gov/omb/budget>.";

Stakeholder(s):

OMB

240.16. Updates

Make available agency performance updates on the web

The GPRA Modernization Act requires each agency to make available on the web an update on agency performance. How and when will agencies publish the final Annual Performance Plan? Since the passage of the GPRA Modernization Act of 2010, agencies have been aligning the annual performance plan and report with the agency's congressional budget justification, both to improve the accessibility and usefulness of agency performance reporting for stakeholders, as well as to reduce the burden of duplicative planning and reporting timelines.

240.16.1. Budget Justifications

Develop, align, and publish performance plans concurrent with final FY 2022 congressional budget justifications

The FY 2021 Annual Performance Plan should be developed to align with and publish concurrent with the agency's final FY 2022 congressional budget justification. The timeline for development and publication of the FY 2022 Annual Performance Plan is in section 200. Agencies must first submit electronically the draft Annual Performance Plan to OMB for review in September 2020 by posting it on the agency's Performance Submission Portal accessible from OMB's Performance Portal page on MAX Community.

240.16.2. Congressional Notification

Notify Congress electronically when performance plans are released publicly concurrent with the President's Budget

Notification to the Congress is transmitted electronically by the agency head when released publicly concurrent with the President's Budget in February. When delivering notification to the Congress, agencies should also notify the President by emailing the OMB Director at performance@omb.eop.gov.

Stakeholder(s):

Congress

Agency Heads

240.16.3. Website Postings

Post performance plans on agency websites with hyperlinks on the Performance.gov site

Agencies shall post a copy of the final document on the agency's website and provide a hyperlink to the plan on Performance.gov. Related submission questions should be emailed to performance@omb.eop.gov.

Stakeholder(s):

Federal Agencies

240.17. Enterprise Architecture

Ensure that enterprise architecture planning documents are consistent with agency goals and objectives

How does the Annual Performance Plan relate to the agency's enterprise architecture? Once an agency's performance plan is established, agencies should ensure that the enterprise architecture planning documents are consistent with achieving the agency goals and objectives.

240.17.1. Strategic Alignment

Align capital and enterprise architecture planning efforts to meet strategic objectives and performance goals

This will require direct alignment of the capital and enterprise architecture planning efforts to meet the strategic objectives and performance goals in agency strategic and annual performance plans, to the extent that information technology resources are critical to the achievement of those objectives and goals.

DEMONSTRATION ONLY

240.18. Performance Reports

Provide information on progress achieving strategic goals and objectives

What is the Annual Performance Report (APR)? The Annual Performance Report (APR) provides information on the agency's progress achieving the goals and objectives described in the agency's Strategic Plan and Annual Performance Plan, including progress on strategic objectives, performance goals and Agency Priority Goals. The term Annual Performance Report means the same as the performance section of the Performance and Accountability Report (PAR) published by agencies in November, or the Annual Performance Report that is published by agencies in February concurrent with their APP and congressional budget justifications.

DEMONSTRATION ONLY

240.17. Performance Updates

Make updates on agency performance available on the web.

The GPRA Modernization Act requires each agency to make available on the web an update on agency performance. How and when will agencies publish the final Annual Performance Plan? Since the passage of the GPRA Modernization Act of 2010, agencies have been aligning the annual performance plan and report with the agency's congressional budget justification, both to improve the accessibility and usefulness of agency performance reporting for stakeholders, as well as to reduce the burden of duplicative planning and reporting timelines.

240.17.1. Budget Justifications

Develop, align, and publish FY 2021 Annual Performance Plans concurrent with final FY 2021 congressional budget justifications

The FY 2021 Annual Performance Plan should be developed to align with and publish concurrent with the agency's final FY 2021 congressional budget justification. The timeline for development and publication of the FY 2021 Annual Performance Plan is in section 200.

240.17.2. Submission & Review

Submit draft Annual Performance Plans to OMB electronically for review

Agencies must first submit electronically the draft Annual Performance Plan to OMB for review in September 2019 by posting it on the agency's Performance Submission Portal accessible from OMB's Performance Portal page on MAX Community.

Stakeholder(s):

Federal Agencies

OMB

240.17.3. Congressional Notification

Notify Congress electronically when performance plans are released publicly concurrent with the President's Budget

Notification to the Congress is transmitted electronically by the agency head when released publicly concurrent with the President's Budget in February.

Stakeholder(s):

Congress

Agency Heads

240.17.4. POTUS Notification

Notify the President by emailing the OMB Director

When delivering notification to the Congress, agencies should also notify the President by emailing the OMB Director at performance@omb.eop.gov.

Stakeholder(s):

Federal Agencies

President of the United States

OMB Director

240.17.5. Website Postings

Post performance plans on agency websites and provide hyperlinks on Performance.gov site

Agencies shall post a copy of the final document on the agency's website and provide a hyperlink to the plan on Performance.gov. Related submission questions should be emailed to performance@omb.eop.gov.

DEMONSTRATION ONLY

240.19. Priority Goals

Report progress quarterly on Priority Goals of the Administration on the Performance.gov site.

The GPRA Modernization Act requires “more frequent updates of actual performance on indicators that provide data of significant value to the Government, Congress, or program partners at a reasonable level of administrative burden.” How will agencies meet this requirement? Agencies report progress quarterly on Priority Goals of the Administration on Performance.gov.

240.19.1. CAP Goals

Update progress on Cross-Agency Priority (CAP) Goals quarterly

In addition, Cross-Agency Priority (CAP) Goal progress is updated quarterly by CAP Goal Leaders in coordination with the GSA, OMB and contributing agencies.

Stakeholder(s):

CAP Goal Leaders

OMB

GSA

240.19.2. Other Goals

Report on other performance goals more frequently than annually

All agencies are encouraged to report performance on their other performance goals more frequently than annually, if cost-effective, valuable, or required by Executive Order or other OMB memoranda and guidance to agencies. Each agency should determine the areas and kinds of information where more frequent data will lead to better decisions by the public, field offices, and delivery partners that generate more value and/or lower cost.

240.19.3. Agency Websites

Provide more frequent performance updates on agency websites

Agencies should use their own websites to provide more frequent performance updates, where cost effective or required, and ...

240.19.4. APIs

Establish Application Programming Interface (API) feeds directly to the Performance.gov site

explore opportunities for establishing Application Programming Interface (API) feeds directly to Performance.gov. See “actionable information/data of significant value” in sections 200, 240.9, and 280.

240.20. Performance Updates

Make available performance updates on agency websites

The GPRA Modernization Act requires each agency to make available on the website of the agency an update on agency performance. When are agencies required to publish the Annual Performance Report? With the passage of the GPRA Modernization Act of 2010, agencies have been aligning the annual performance plan and report with the agency's congressional budget justification, both to improve the accessibility and usefulness of agency performance reporting for stakeholders, as well as to reduce the burden of duplicative planning and reporting timelines.

240.20.1. 2020 Reports

Publish FY 2020 Annual Performance Reports with FY 2022 Annual Performance Plans and final FY 2022 congressional budget justifications

Agencies should publish their FY 2020 Annual Performance Report with their FY 2022 Annual Performance Plan and final FY 2022 congressional budget justification in February 2021.

Stakeholder(s):

Federal Agencies

240.20.2. Small agencies

Publish small agency Annual Performance Reports (APR) for FY 2020 on agency websites and provide links from the Performance.gov site

Small agencies will maintain the flexibility to publish the Annual Performance Report (APR) for FY 2020 on the agency's website as a Performance and Accountability Report (PAR) (November 2020), but are encouraged to produce a combined annual performance plan and report. Agencies will also be required to link to the APR from Performance.gov.

Stakeholder(s):

Small agencies

240.20.3. Performance.gov Site

Publish content from Strategic Plans, Annual Performance Reports, and Annual Performance Plans through the Performance.gov site

Concurrent with the release of the agency's final FY 2021 congressional budget justifications, large (CFOAct) agencies are required to publish content from the Strategic Plan, Annual Performance Report, and Annual Performance Plan through Performance.gov. See sections 200 and 210 for more information on development timelines and required content for each plan and report.

Stakeholder(s):

Large Federal Agencies

CFOAct Agencies

240.21. Coordination

Work with OMB and Congress in the preparation of performance reports

Stakeholder(s)

OMB

Federal Agencies

Congress

How are agencies expected to work with OMB or Congress in the preparation of the performance report?

240.21.1. Presentation & Concerns

Discuss the presentation and work out any concerns related to performance reports

When preparing an agency-specific Annual Performance Report, agency staff and OMB should discuss the presentation and work out any concerns, if needed, in advance of the submission of the reports to the Congress.

Stakeholder(s):

Agency Staff

OMB

240.21.2. Congressional Outreach

Reach out to the Congress to obtain input on how to improve the communication of performance information

Agencies are encouraged to reach out to the Congress, where possible, to obtain input on how they might improve their communication of performance information to the Congress. Agencies should work with their legislative affairs offices to determine the best ways to consult with the Congress.

Stakeholder(s):

Congress

Federal Agencies

DEMONSTRATION ONLY

240.22. Delivery

Deliver reports to the President, Congress and the public

Stakeholder(s)

President of the United States

The Public

Congress

How do agencies deliver the report to the President, Congress and the public?

240.22.1. 2020 Reports

Make FY 2020 performance reports available on agency websites

For the FY 2020 performance report, agencies should make Annual Performance Reports available on the agency website.

240.22.2. Hyperlinks

Publish hyperlinks to agency performance reports on the Performance.gov site

A hyperlink to the agency performance report will also be published via Performance.gov.

240.22.3. POTUS Notification

Post reports on the agency websites and email hyperlinks to the Director of OMB

For notification to the President, agencies should post final reports on the agency's website, and email the Director of OMB at email performance@omb.eop.gov with the hyperlink to the published report.

Stakeholder(s):

President of the United States

Federal Agencies

Director of OMB

240.22.4. Congressional Notification

Notify Congress electronically of the availability of the Annual Performance Reports

Agencies should notify the Congress electronically of the availability of the final Annual Performance Report.

Stakeholder(s):

Congress

as necessary to the transmittal, thus recognizing a shared responsibility within the agency.

Agency Heads :

The report notification must be from the head of the agency, but may be transmitted electronically by his or her delegate.

Deputy Secretaries

Chief Operating Officers

Performance Improvement Officers

Chief Financial Officers

Other Signatories :

An agency may add other signatories, such as the Deputy Secretary, Chief Operating Officer, Performance Improvement Officer or Chief Financial Officer,

240.22.5. Transmittal Letters

Address transmittal letters to the specified congressional leaders

Transmittal letters to the Congress are addressed to the Speaker of the House of Representatives, the President of the Senate and the President pro tempore of the Senate.

Stakeholder(s):

Speaker of the House of Representatives

President Pro Tempore of the Senate

President of the Senate

240.22.6. Congressional Transmittals

Send congressional transmittals electronically

Copies of the congressional transmittal are sent electronically, unless otherwise requested in print by the Congress, to the chair and ranking minority members of the budget committees, relevant authorization and oversight committees, appropriation subcommittees, and the chair and ranking minority member of the Senate Committee on Homeland Security and Governmental Affairs and the House Oversight and Government Reform Committee.

240.22.7. Notification Methods

Work with legislative affairs and congressional staff to determine optimal ways to notify Congress

Agencies should work with their legislative affairs and congressional staff to determine the optimal way to transmit notification to the Congress.

Stakeholder(s):

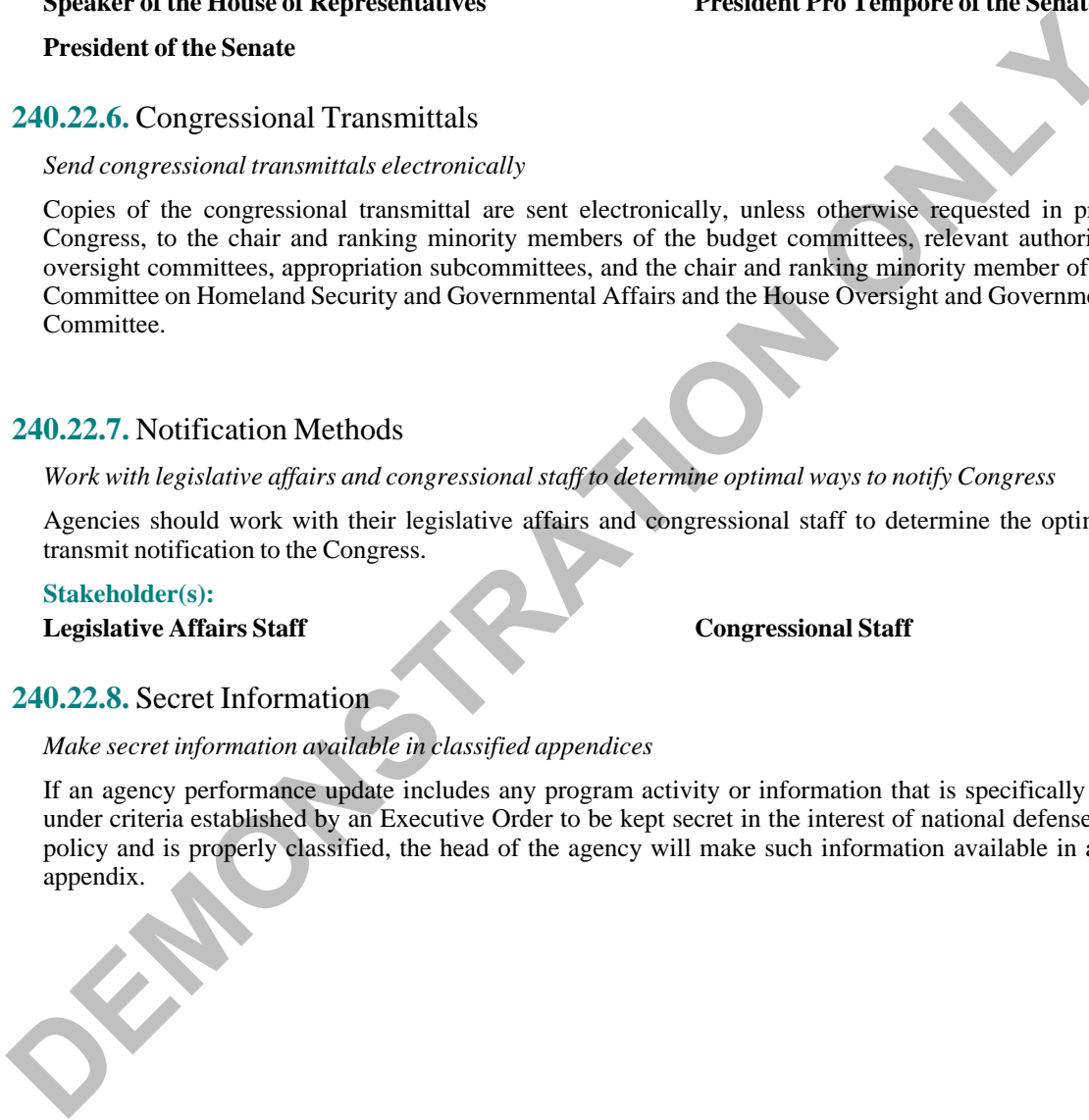
Legislative Affairs Staff

Congressional Staff

240.22.8. Secret Information

Make secret information available in classified appendices

If an agency performance update includes any program activity or information that is specifically authorized under criteria established by an Executive Order to be kept secret in the interest of national defense or foreign policy and is properly classified, the head of the agency will make such information available in a classified appendix.



240.23. Plans & Report

Consolidate Annual Performance Reports with Annual Performance Plans.

Should agencies consolidate the Annual Performance Report with the Annual Performance Plan? Generally, yes (see 210.4 for exceptions during Presidential election and transition years). To streamline agency planning and reporting of performance information for stakeholders and more efficiently manage duplicative planning and reporting timelines, agencies are strongly encouraged, but not required, to consolidate the Annual Performance Plan and Annual Performance Report.

240.23.1. Hyperlinks

Provide hyperlinks to the Performance.gov site from agency websites where Annual Performance Reports are published

Agencies are required to provide a hyperlink to Performance.gov from the agency's website where the Annual Performance Report is published.

DEMONSTRATION ONLY

240.24. Content

Articulate how the work of the agency benefits the public, enable the public to understand the actions agencies have taken to make progress and explain what the agency is doing to improve performance.

What information should the Annual Performance Report contain? Annual Performance Reports should clearly articulate how the work of the agency benefits the public, enable the public to understand the actions agencies have taken to make progress and explain what the agency is doing to improve performance.

240.24.1. Formatting

Format the FY 2020 APR by strategic goal and objective

The APR must address the content established in section 210, with agencies encouraged to format the FY 2020 APR by strategic goal and objective.

240.24.2. Progress

Include summary assessments of progress on strategic objectives

The FY 2020 APR should include a summary assessment of progress as described in sections 210 and 270 for strategic objectives, and focus on comparing and reporting results achieved against performance goals and associated measures and indicators established in the agency's Annual Performance Plan.

240.24.3. Discontinued Goals

Report the FY 2020 results of any performance goals and indicators that will be discontinued

Agencies must still report the FY 2020 results of any performance goals and indicators that will be discontinued by the agency in future performance plans, and targets for dropped measures no longer need to be set or included in the FY 2022 Performance Plan.

240.25. Selective Applications

Selectively apply parts of Annual Performance Reports as applicable

What other parts selectively apply to the Annual Performance Report, as applicable? The following parts selectively apply to agencies.

240.25.1. Non-Federal Roles

Briefly describe contributions by non-Federal entities in preparing performance reports

Information on use of non-Federal parties. The GPRA Modernization Act of 2010 states that preparation of an annual report is an inherently governmental function. However, the report should include an acknowledgment of the role and a brief description of any significant contribution made by a non-Federal entity in supporting preparation of the report.

240.25.2. Classified Appendices

Withhold classified appendices from the public

Classified appendices not available to the public. Agencies that conduct classified activities may prepare a classified appendix for the Annual Performance Plan. Also, if an agency believes that reporting of actual performance will impede goal achievement, a non-public appendix may be prepared for the Annual Performance Report. Agencies should consult with OMB to determine whether such an appendix is necessary.

DEMONSTRATION ONLY

240.26. Completeness, Reliability & Quality

Assess the completeness, reliability, and quality of performance data.

How should agencies assess the completeness, reliability, and quality of performance data reported in the Annual Performance Report? The GPRA Modernization Act of 2010 requires agencies to prepare information on the reliability of data presented. Agencies may develop a single data verification and validation appendix used to communicate the agency's approaches, and/or may also choose to provide information about data quality wherever the performance information is communicated (e.g., websites). Agencies should discuss their verification and validation techniques with their respective OMB Resource Management Office, if necessary. The transmittal letter included in Annual Performance Reports must contain an assessment by the agency head of the completeness and reliability of the performance data presented and a description of agency plans to improve completeness, reliability, and quality, where needed.

240.26.1. Limitations

Identify significant and known limitations of the data

Data limitations. In order to assess the progress towards achievement of performance goals, the performance data must be appropriately valid and reliable for intended use. Significant or known data limitations should be identified to include a description of the limitations, the impact they have on goal achievement, and the actions that will be taken to correct the limitations. Performance data need not be perfect to be valid and reliable to inform management decision-making. Agencies can calibrate the accuracy of the data to the intended use of the data and the cost of improving data quality. At the same time, significant data limitations can lead to bad decisions resulting in lower performance or inaccurate performance assessments. Examples of data limitations include imprecise measurement and recordings, incomplete data, inconsistencies in data collection procedures and data that are too old and/or too infrequently collected to allow quick adjustments of agency action in a timely and cost-effective way.

240.26.2. Verification & Validation

Ensure the accuracy and reliability of performance information

Verification and validation. Verification and validation of performance data support the general accuracy and reliability of performance information, reduce the risk of inaccurate performance data, and provide a sufficient level of confidence to the Congress and the public that the information presented is credible as appropriate to its intended use. The guidance that follows provides agencies with a list of reasonable V&V criteria that when applied should increase the level of confidence the Congress and the public have in the performance information presented.

Stakeholder(s):

GAO :

The GAO defines verification as a process of checking or testing performance information to assess other types of errors, such as errors in keying data. The GAO defines validation as an effort to ensure that data are free of systematic error or bias and that what is intended to be measured is actually measured. The GAO information can be found in the GAO publication GAO/GGD10.1.20 The Results Act, An Evaluator's Guide to Assessing Agency Annual Performance Plans. See also GAO's Verification and Validation of Performance Data.

Federal Agencies :

Agencies should have in place verification and validation (V&V) techniques that will ensure the completeness and reliability of all performance measurement data contained in their Annual Performance Plans and reports as appropriate to the intended use of the data.

Performance Improvement Council (PIC) :

In addition, the Performance Improvement Council (PIC) through an interagency working group, has

— continued next page

Stakeholders (continued)

developed a Data Quality Maturity Model and Example Practices guidebook to assist agencies in improving their data quality programs over time.

Copies of the guidebook can be obtained by emailing the PIC directly at PICStaff@pic.gov.

240.26.2.1. Factors

Consider the following verification and validation factors

Agency internal assessments. Agencies are encouraged to consider the verification and validation factors outlined below.

240.26.2.1.1. Standards & Procedures

1. Standards and procedures:

- Source data are well defined, documented; definitions are available and used.
- Collection standards are documented/available/used.
- Data reporting schedules are documented/distributed/followed.
- Supporting documentation is maintained and readily available.
- Collection staff are skilled/trained in proper procedures.

240.26.2.1.2. Data Entry & Transfer

2. Data entry and transfer:

- Data entry methodology is documented and followed.
- Data are verified as appropriate to the needed level of accuracy.
- Procedures for making changes to previously entered data are documented and followed.
- Data are available when needed for reporting, learning and critical decision making cycles.
- Data entry staff are skilled and trained in proper procedures.

240.26.2.1.3. Data Integrity

3. Data integrity:

- Whenever possible, data should be returned to data suppliers with value added so that data suppliers benefit from the analysis of the data and are engaged to improve its quality over time.
- Third-party measurement is often preferable to self-measurement.
- Administrative data that is used for other purposes and validated by its use can be a source of high-quality performance data at a relatively low cost.

240.26.2.1.4. Data Quality

4. Data quality and limitations:

- Accuracy limits of all data are appropriate to their intended use.
- Data limitations are explained and documented.

- Method for handling anomalous data is established and used, not just to isolate data artifacts but also to search for promising practices to validate and possibly solve problems needing attention.
- Third party evaluations are conducted.
- Use of externally controlled data is documented.

240.26.2.1.5. Oversight & Certifications

5. Oversight and certifications:

- Accountability for data accuracy exists in a responsible employee's performance standards.
- Responsible officials certify that procedures were followed each reporting period.
- Responsible officials certify that data accuracy has been checked each reporting period.

240.26.3. Assessments

Consider external assessments to determine data or information gaps and changes in performance trends

External Assessments. External assessments, such as evaluations and peer reviews can be helpful to determine data or information gaps and whether changes in performance trends are attributable, in whole or in part, to agency action or to other factors. Agencies are expected to consider the available evidence, including any available evaluation results, when conducting this analysis. As appropriate, such analysis should consider whether the goals and indicators have been validated through 1) research to be well correlated with ultimate outcomes; 2) implications of available research on the appropriateness of the measure; and 3) the relative strength or weakness of the measure overall. Agencies should determine when and how to complement performance measurement with evaluations or other high-quality external assessments to improve the quality and comprehensiveness of the data being reported.

240.26.4. Audits

Do not require the use of audits for performance data

External Audits. It is important to note the GPRA Modernization Act of 2010 does not require the use of audits for performance data contained in Annual Performance Plans or reports.

240.26.5. Scope

Apply judgment when deciding which performance indicators will be verified and validated

Scope. Because most agencies process a large amount of performance measurement data, agencies should apply judgment when deciding which performance indicators will be verified and validated. Agencies should consider priorities, spending, GAO high risk lists, IG reports and management challenges.

240.26.6. Frequency

Determine the appropriate frequency of validation and verification needed for the intended use

Frequency of Validation and Verification. Agencies should determine the appropriate frequency of validation and verification needed for the intended use and should allocate appropriate resources to carry out validation and

verification on an appropriately periodic basis. Data presented annually should typically be validated annually or biennially.

240.26.7. Accountability

Hold agency heads accountable for the accuracy and reliability of performance data

Agency Head Responsibility. Agency heads are officially accountable for the accuracy and reliability of performance data. The agency head shall include in the transmittal letter of the agency's APR a brief statement on the completeness and reliability of the performance data, and on what data limitations exist.

Stakeholder(s):

Agency Heads

DEMONSTRATION ONLY

240.27. Data Integrity

Integrate internal control over reporting (ICOR) with enterprise risk management (ERM) processes

How does the update to OMB Circular No. A-123, Appendix A, Management of Reporting and Data Integrity Risk affect agency preparation of the Annual Performance Plan and Annual Performance Report? OMB Circular No. A-123, Appendix A provides updated guidance to agencies that integrates internal control over reporting (ICOR) with enterprise risk management (ERM) processes, and assurances over internal control. Specifically, the 2018 update to OMB Circular No. A-123, Appendix A expanded internal controls from financial reporting (internal controls over financial reporting, e.g., ICOFR) to all reporting objectives (internal controls over reporting, e.g., ICOR).

240.27.1. Risk

Analyze risk across portfolio views of agency objectives

By aligning the updated Appendix A to the agency's ERM processes, agency management should apply their analysis of risk in the agency's risk profiles across a portfolio view of the agency's objectives (e.g., Strategic, Operations, Reporting, and Compliance Objectives – see OMB Circular No. A-123) when deciding where internal controls will be most effectively employed to those reporting objectives where inaccurate, unreliable, or outstanding reporting would significantly impact the agency's ability to accomplish its mission and performance goals or objectives.

240.27.2. Goals & Indicators

Apply ICOR at the individual performance goal and indicator level

Importantly, management decisions to apply ICOR should not be done against the entire Annual Performance Plan or Annual Performance Report. Rather, management decisions to apply ICOR should be made at the individual performance goal and indicator level, applying only in those instances where:

- there is a significant risk that a material reporting error may impact achievement of the agency's mission objectives; and
- application of ICOR is likely to cost effectively mitigate that risk.

Administrative Information

Start Date: 2020-07-10

End Date:

Publication Date: 2020-10-30

Source: <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>

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