

SESSION 4: ACCOUNTABILITY—THE FEDERAL FRAMEWORK

The purpose of this session is to explain the concepts of oversight and accountability, the evolution of the current federal accountability framework, and modern accountability techniques. The explanation is presented in the context of the US Constitution, congressional laws, and federal policies and includes four related topics:

	Topic	Page
1.	The evolving framework for oversight and accountability	1
2.	Ambitious objectives for measuring program performance and results	4
3.	Federal programs - a key link between laws, budgets, expenditures & results	7
4.	Techniques to develop evidence of program effectiveness	9

The Evolving Framework for Oversight & Accountability. In the context of individual responsibility, oversight is defined as watchful, responsible care. Accountability is defined succinctly by the famous sign on President Harry S. Truman’s desk: “The buck stops here.” In other words, someone who is accountable is responsible for both *actions* and their *consequences*. In the context of the US Constitution, oversight and accountability refer to a *public accounting for what actually happens* when the executive branch implements Congressional legislation. This contextual meaning is based on the Constitution’s enumerated powers and its principles of separation of powers and of checks and balances. The Constitution envisions oversight as an implied rather than an explicit responsibility because of the widespread view that oversight is an inherent element of Congressional responsibility for the federal budget. This view is supported by the *necessary and proper* clause of the Constitution (Article 1, Section 8, Clause 18), which grants Congress broad powers and authority to

“make all Laws necessary and proper for carrying into Execution the foregoing Powers and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Office thereof.”

With respect to the federal budget, the Constitution provides explicit direction to Congress (Article I, Section 9, Clause 7):

“No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.”

The first phrase in this sentence is referred to as the *appropriations clause*; it prohibits the spending of any public money without legislative approval. The second phrase is known as the *statement and account clause*. It mandates that Congress exercise control over and assume responsibility for accounting of all expenditures by the executive branch. The *statement and account clause* is particularly relevant to congressional oversight because it places a crucially important mandate on Congress—to account transparently to the public about how, where, for what purpose, and by what authority the government spends its fiscal resources.

1 Congress has enacted many laws during the past century to define more clearly its responsibilities for
 2 oversight and accountability. We do not have time to discuss these laws in this OLLI course—but they
 3 are mentioned in Table 1 because of their important historical context.

Table 1.
 Evolution of Oversight and Accountability in Congressional Legislation

	Public Laws	Relation to Oversight & Accountability
1	PL 67-13, Budget & Accounting Act of 1921	Landmark law that established a framework for modern agency budget composition, procedures, & oversight. Established GAO under the direction of the Comptroller General and independent of the executive branch. Established the precursor to OMB and the modern executive budget process. Required POTUS to submit annual budget, statement of priorities, a unified plan for the allocation of budgetary resources, and justification of recommended spending levels for agency programs, projects, and activities funded by annual Congressional appropriations.
2	PL 79-601, Legislative Reorganization Act of 1946	Required Congressional committees to exercise oversight and enhanced the powers of the Comptroller General.
3	PL 91-510, Legislative Reorganization Act of 1970	Expanded assistance provided by the Congressional Research Service and strengthened GAO program evaluation responsibilities.
4	PL 92-463 (1972) Federal Advisory Committee Act	Authorized establishment of independent expert advisory committees for the executive branch with systematic requirements for creating, governing, operating, and reporting by these committees in an open and transparent manner.
5	PL 93-344, Congressional Budget & Impoundment Control Act of 1974	Allowed Congressional committees to conduct program evaluation or contract out for it; strengthened GAO's role in acquiring fiscal, budgetary, and program-related information; and upgraded GAO's review capabilities.
6	PL 97-255, Federal Managers Financial Integrity Act of 1982	Improved the government's ability to manage its programs and defined federal managers financial integrity responsibilities.
7	PL 95-452, Inspector General Act of 1978; and PL 113-126, Intelligence Authorization Act for Fiscal Year 2014	Created independent inspectors general for federal agencies and allowed any individual who has submitted a complaint or information to an Inspector General to notify any Member of Congress or congressional staff member of the submission & its date.
8	PL 101-576, Chief Financial Officers Act of 1990	Increased OMB authority for federal financial management and financial accounting standards and created the position of Chief Financial Officer (CFO) for the 24 largest executive departments and agencies.
9	PL 103-62, Government Performance & Results Act of 1993, modified by PL 111-352 (2011) GPRA Modernization Act of 2010	Required agencies to develop and report strategic plans, performance plans and the use of evidence & evaluation about government performance & results. Required OMB is to make information available at a single government website (performance.gov) by 2012 that presents a cohesive picture for all federal programs of each priority goal for individual agencies and governmentwide.
10	PL 113-101, Digital Accountability and Transparency Act of 2014	Required the Department of Treasury and the Office of Management and Budget to (1) make information on federal expenditures more easily accessible and transparent, and (2) expand the amount of data that agencies must provide to the government website (USAspending.gov) so that the public is more easily able to understand how the government is spending taxpayer money.
11	PL 114-264, Program Management Improvement Accountability Act of 2016	Integrated accountability into program planning and management and improved program management.
12	PL 115-435 (2019), Foundations for Evidence-Based Policymaking Act of 2018	Required agencies to strengthen infrastructure, data management practices, and capacity for using a portfolio of evidence (and related functions such as statistics) to inform policy decision-making.

1 Early in the twentieth century, relevant Congressional laws emphasized accounting for: (1) the federal
2 budget and fiscal expenditures; and (2) preventing and identifying potential fraud, waste, and abuse.
3 Almost a century later, this emphasis evolved to recognize that one aspect of oversight—accounting for
4 the results of programs authorized by Congress to expend federal resources—should be a shared
5 responsibility between the legislative and the executive branches of government. For example, Item 9 in
6 Table 1 describes two related laws aimed at improving government effectiveness, efficiency, and
7 transparency in accountability: the Government Performance and Results Act of 1993 modified by the
8 GPRA Modernization Act of 2010. Collectively, these two laws aim to:

- 9
- 10 1. Forge a partnership between Congress and the executive branch to transform the way executive agencies manage
11 and communicate about performance and accountability for federal programs.
- 12 2. Extend the focus of federal leaders from what they manage each year—fiscal resources (budgets, people, and
13 facilities), program activities, and program outputs—to the *results* of their programs, expressed as outcomes. In
14 theory, a focus on outcome-oriented results helps federal leaders in both the executive and legislative branches
15 determine program effectiveness—that is, whether programs are making progress to achieve the outcomes and
16 national goals established by Congress.
- 17 3. Identify how an agency’s program outcomes contribute its annual or long-term performance goals.
- 18

19 With their focus on program results and outcomes, these two laws change the meaning of accountability
20 in significant ways. Early in the twentieth century, the concept of accountability was based largely on
21 the Constitution’s *statement and account clause* and referred to a responsibility to account publicly for
22 federal budgets and expenditures by the executive branch. With the passage of the GPRA
23 Modernization Act in January 2011, the concept of federal accountability expanded to encompass
24 program effectiveness as well as efficiency. In other words, federal accountability now referred to a
25 responsibility to demonstrate publicly that federal programs are managed to achieve results (expressed
26 as outcomes and national goals identified by Congress) in an effective and efficient manner.

27

28 Before we continue discussion of the two laws identified in Item 9, the following paragraphs briefly
29 identify the key legislative branch entities with oversight or accountability responsibilities. Throughout
30 the evolution of oversight and accountability illustrated in Table 1, **Congress** has retained the leading
31 federal role in oversight and contributed to accountability through the activities of its committees and
32 staff. Congressional authorizing committees frequently hold hearings to conduct oversight on the
33 specific programs created in previously enacted legislation. Congressional oversight is considered to be
34 so important that the Congressional Research Service developed, and periodically updates, the
35 [Congressional Oversight Manual](#)¹ for Members, Committees, and their staff. The House Oversight and
36 Reform Committee and the Senate Homeland Security and Governmental Affairs Committee oversee
37 virtually the entire federal government, specialize in federal management issues, and are authorized to
38 study the operation of government programs and activities to determine their effectiveness, economy
39 and efficiency. In addition to making requests for specific studies of agency policies and programs,
40 Congress and its committees rely significantly on the Government Accountability Office to conduct
41 hundreds of audits, reviews, investigations, and program evaluations each year. Congress also works
42 with the Congressional Budget Office and the Offices of Inspector General.

1 The **Government Accountability Office** (GAO) is a nonpartisan independent agency that supports
2 Congress and its committees--and has become known as the Congressional “watchdog.” GAO is
3 directed by the Comptroller General of the United States, who is responsible for (1) auditing the annual
4 financial statements that the Secretary of the Treasury and OMB prepare for the President and Congress,
5 and (2) issuing opinions and decisions to Congress and the executive branch that focus on accountability
6 for: federal funds and expenditures, programs and performance, and pertinent appropriation laws.
7 Periodically, GAO also publishes reports about federal programs that pose especially high risks because
8 they are vulnerable to waste, fraud, abuse, performance problems, or serious management challenges.

9
10 **Offices of the Inspector General** (OIG) are located within executive branch agencies but are required
11 by law to function independently from their agencies. Congress enacted the Inspector General Act of
12 1978 to create independent and objective entities within each agency. OIGs conduct audits,
13 investigations, and evaluations of agency programs and operations to promote economy, efficiency, and
14 effectiveness and to prevent and detect fraud, waste, and abuse. Thus, OIGs are hybrid entities that are
15 simultaneously external and internal to executive agencies.

16
17 The **Congressional Budget Office** (CBO) is a legislative agency that provides objective, independent,
18 and nonpartisan economic and budget analysis to support the Congressional budget process. CBO is
19 required to submit reports to Congress about baseline projections of the federal budget; analyses of the
20 President’s budget; cost estimates for potential Congressional legislation; and projections about potential
21 impacts of fiscal policies. CBO’s economic forecasts cover the major economic variables such as gross
22 domestic product, unemployment, inflation, interest rates, impacts on the national debt, and a broad
23 array of other economic measures. These CBO functions include an accountability role that focuses on
24 the economic impact of (1) Congressional legislation and fiscal policies, and (2) the President’s budget.

25
26 As the previous paragraphs illustrate, important functions shared by legislative branch entities include
27 the responsibility to oversee expenditures and to prevent and detect fraud, waste, and abuse in fiscal
28 expenditures by the executive branch. These oversight functions are consistent with the “power of the
29 purse,” which the Constitution reserves for Congress. In contrast, the laws identified in Item 9 focus
30 principally on the executive branch and direct it to prepare and transparently publish strategic plans,
31 performance plans, and reports on the actual performance results for all federal programs authorized by
32 Congress. These laws establish ambitious outcome-oriented objectives that significantly change and
33 expand executive branch accountability.

34
35 **Ambitious Objectives for Measuring Program Performance and Results.** Three key aspects of the
36 executive branch responsibilities described in the GPRA Modernization Act are described on page 5.
37 This simple summary illustrates the extent to which measuring federal program performance and results
38 can be a complex and challenging undertaking.

39

1 **1. Federal agencies are required to develop and publish five-year strategic plans and long-term**
2 **goals related to their missions.** These strategic plans and goals serve to guide the outcomes that
3 agency programs strive to achieve—and to verify that these program outcomes support specific
4 legislative goals authorized by Congress.

5
6 **2. Federal agencies are required to establish a performance-measurement framework and data.**
7 Agencies are required to prepare annual performance plans that describe what their programs are
8 actually accomplishing—and how these accomplishments are aligned with the programs' purpose,
9 objectives, and annual- and long-term goals. Federal agencies also are required to prepare annual
10 performance reports that describe whether agencies are meeting their performance goals for each
11 fiscal year, a brief description of how these goals are met, and a description of how the performance
12 goals were measured and verified. The performance reports and goals must cover each program or
13 program-activity identified in the agency budget (the number and type of federal programs are
14 discussed on pages 7 and 8). The GPRA Modernization Act aims to help federal leaders (especially
15 the President's appointees who lead federal agencies) communicate their Administration's highest
16 priorities by requiring these appointees and other federal executives to identify, describe and
17 measure:

- 18
19 ⑩ **Strategic Objectives:** these objectives advance the strategic goals identified in agency strategic plans that the
20 agency plans to accomplish during the four-year term of the President's administration. Each strategic objective
21 is supported by more detailed performance goals, indicators, and measures.
22 ⑩ **Agency Priority Goals:** The heads of major federal agencies set approximately 4 to 5 goals that reflect the top
23 near-term, implementation-focused priorities to be achieved over the next two years; and
24 ⑩ **Cross-Agency Priority Goals:** these are Presidential priorities which are long-term in nature and require
25 interagency coordination to overcome high-risk management challenges.

26
27 In addition, when programs from more than one agency contribute to similar strategic goals, the
28 GPRA Modernization Act requires federal leaders to coordinate management of their programs with
29 cross-agency measures and goals.

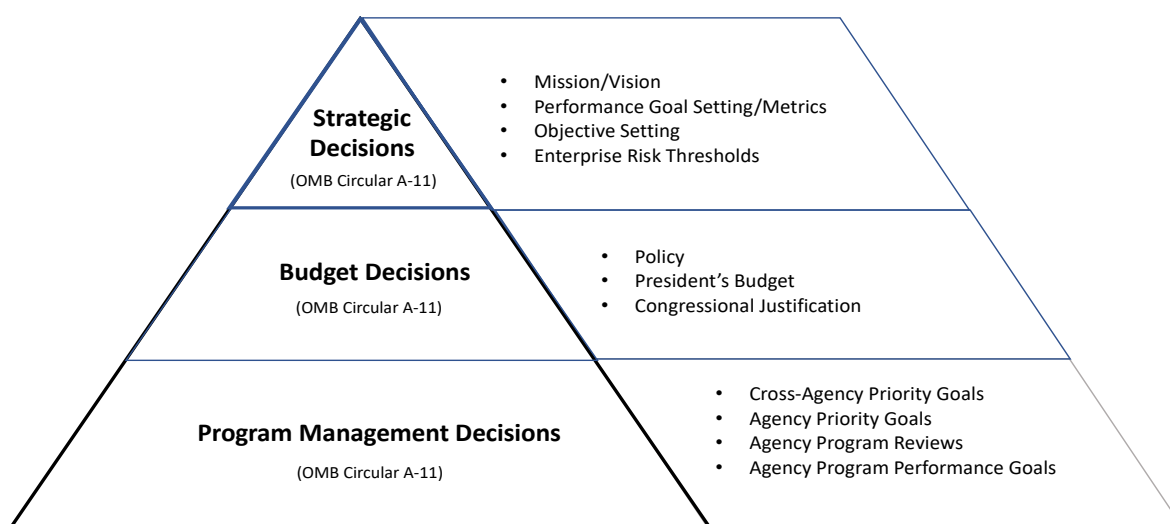
30
31 **3. Federal agencies are required to follow detailed, government-wide guidance from the Office of**
32 **Management and Budget (OMB)** to implement and comply with provisions of the Government
33 Performance and Results Act and the GPRA Modernization Act. To help integrate planning,
34 budgeting, and accountability (Figure 1, page 6) OMB decided to publish this guidance in its
35 Circular A-11,² which communicates comprehensive direction to leaders of all executive agencies to
36 prepare, submit, and manage their budgets.

37
38 Part 6 of Circular A-11 focuses on guidance on performance measurement specific to the GPRA
39 Modernization Act. OMB refers to this guidance as a "federal performance framework." OMB
40 indicates that one of the most important features of this framework (and of the GPRA Modernization
41 Act itself) is a requirement that federal agency leaders be actively engaged in evidence-based

1 reviews of—and decisions about—agency priorities and performance measures that contribute to
2 strategic goals and objectives. OMB describes this active and regular engagement by agency leaders
3 as the:

4
5 “use of goals, measurement, evaluation, analysis, and data-driven reviews to improve results of programs and
6 the effectiveness and efficiency of agency operations. Performance management activities often consist of
7 planning, goal setting, measuring, analyzing, reviewing, identifying performance improvement actions,
8 reporting, implementing, and evaluating. The primary purpose of performance management is to improve
9 performance and then to find lower cost ways to deliver effective programs.”- OMB Circular A-11 (2019), page 200-23

10
11 **Figure 1**
12 OMB Guidance in Circular A-11 Helps Integrate Planning, Budgeting, & Accountability³
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14
15
16 OMB considers active engagement by executives in these periodic, evidence-based reviews as
17 elements of a performance management cycle. In Part 6 of Circular A-11, OMB also emphasizes
18 that the *performance.gov* website improves the usefulness of program information and:

19
20 “makes finding and consuming performance information easier for the public, the Congress, delivery
21 partners, agency employees, and other stakeholders. This has the potential to improve public
22 understanding about what Federal programs do and how programs link to budget, performance, and
23 other information. *Performance.gov* is the central website that serves as the public window to
24 Federal goals and performance in key areas of focus that reflect Administration policy objectives and
25 management priorities.” – OMB Circular A-11 (2019) Part 6, page Executive Summary – 3.

26
27 It is interesting to note that a recent memo from OMB⁴ seems to contradict the apparent value and
28 benefit of the performance management guidance described in Part 6 of OMB Circular A-11. This
29 memo announces the need for a more streamlined approach to managing the performance of federal
30 programs and indicates that the “manner in which this Administration - and preceding ones - have
31 implemented the performance management laws must be revisited. There is scant evidence of benefit for
32 the time and expense that agencies annually invest in compliance with these laws . . . Congress and the

1 public have long turned a blind eye to the performance information produced, and senior Executive
2 Branch officials struggle to meaningfully incorporate the information into management efforts.”
3

4 **Federal Programs - A Key Link Between Laws, Budgets, Expenditures & Results.** This recent
5 OMB memo illustrates the challenges of managing federal programs and demonstrating links to budget,
6 performance, results, and spending information. Currently, federal agencies report program information
7 to Congress and to the public in a number of individual agency budget documents included in an
8 Appendix to the President’s Budget. These budget documents are aligned with Congressional
9 appropriations and with the structure of the President’s budget. Each program corresponds to a single
10 “program activity” identified in the financing schedules for each agency in the Appendix to the
11 President’s Budget.
12

13 Historically, the congressional approach to laws about oversight and accountability illustrated in Table 1
14 has contributed to these challenges. For example, on one hand the GPRA Modernization Act of 2010
15 (Item 9) requires the executive branch to develop a publicly accessible website (*performance.gov*) that
16 provides a cohesive picture for all federal programs of each priority performance goal for individual
17 agencies and government-wide. However, Congress did not include any direction in this 2010 law about
18 (1) how to define a program, and (2) how the executive branch should link program performance
19 information with spending information. On the other hand, the Digital Accountability and Transparency
20 Act of 2014 (Item 10) requires the executive branch to make information on federal expenditures easily
21 accessible at a different government website (*USAspending.gov*). However, Congress did not include
22 any direction in this 2014 law about how government-wide spending data should be linked to program-
23 level performance data. In summary, these two laws advance government accountability within their
24 respective “silos” but simultaneously omit important guidance that would significantly improve
25 executive branch coordination, priority-setting, and cross-cutting analysis of programs—for example, by
26 forging links among planning, budgeting, accountability and spending.
27

28 Currently, GAO defines *program*⁵ as “an organized set of activities directed toward a common purpose
29 or goal that an agency undertakes or proposes to carry out its responsibilities,” i.e., different from a
30 budget “program activity.” This GAO definition recognizes that federal agencies have widely varying
31 missions and achieve these missions through different programmatic approaches—so differences in the
32 use of the term program are legitimate and meaningful. Federal government programs are designed
33 primarily to contribute to important national goals such as homeland security, safe food, clean air, and
34 social security. Frequently, achieving such national goals requires solutions to complex societal
35 problems that may not be well-addressed by profit-seeking entities such as businesses. Moreover, some
36 federal programs need to solve complex societal and scientific problems simultaneously—such as
37 reducing air pollution to levels that are “requisite” to protect human health. GAO testimony⁶ on
38 “Congressional Oversight of Federal Programs,” during the 97th Congress (1981-1983) indicated that
39 GAO had developed and maintained a federal program inventory of about 6,000 programs, activities,
40 and projects across all federal agencies. However, there is no record of any actions Congress took in

1 response to this proffer of information by GAO.

2
3 More than twenty-five years later, during the development of the GPRA Modernization Act, GAO
4 recommended that Congress direct the executive branch to conduct an inventory of federal programs to
5 help characterize their extent and scope. In response, Congress required in the GPRA Modernization
6 Act of 2010 an initial (pilot) inventory of federal programs⁷ in 24 large federal agencies. A principal
7 goal of this pilot inventory was to provide Congress, the public, and other stakeholders an opportunity to
8 comment on the way each agency initially defined its programs in the inventory. The resulting pilot
9 inventory was released to the public in May 2013 and provided information on about 1,600 programs
10 (informal estimates of the total number of existing federal programs in the 2010 timeframe range up to
11 15,000). Analysis of the information from the pilot inventory identified twelve distinct types of federal
12 programs authorized by congressional legislation,⁸ which are described below:

- 13
14 1. **Direct Federal Programs** provide services primarily by employees of the federal government, such as the State
15 Department's Consular Services program.
- 16 2. **Direct Federal Benefits Programs** provide benefits or other payments from the federal government directly to
17 individuals, such as the Veteran's Administration disability payment program.
- 18 3. **State-Administered Benefit Programs** provide funding from the federal government to States for benefits,
19 reimbursements, or other payments to recipients. Examples include the Special Supplemental Nutrition Program for
20 Women, Infants, and Children (WIC) and Temporary Assistance for Needy Families (TANF).
- 21 4. **Competitive Grant Programs** provide funds (to State, local, and tribal governments, organizations, individuals and
22 other entities) through a competitive process with a common objective of creating a public benefit rather than a
23 deliverable for the federal government. The Community Health Centers at the Department of Health and Human
24 Services (HHS) represent one example of a federal grant program.
- 25 5. **Block/Formula Grant Programs** provide funds to support activities of State, local, and tribal governments and other
26 entities based on a formula (e.g., size of a state's poverty population), such as the Department of Energy's (DOE)
27 Weatherization Assistance program and HHS' Foster Care program.
- 28 6. **Regulatory-Based Programs** accomplish their mission through federal government rulemaking that implements,
29 interprets or prescribes law or policy, or describes procedure or practice requirements, such as the Environmental
30 Protection Agency's (EPA's) National Ambient Air Quality Standards program.
- 31 7. **Capital Assets and Public Works Programs** achieve their goals through development, acquisition, and operation of
32 capital assets (e.g., land, structures, equipment) or the purchase of services (e.g., maintenance, and information
33 technology). Program examples include Navy Shipbuilding and the Bonneville Power Administration.
- 34 8. **Information Assets Programs** achieve their goals through the development, acquisition, analysis, and/or dissemination
35 of information—such as the 2020 US Census program.
- 36 9. **Service Acquisition Programs** achieve their goals through the purchase of services for the federal government such as
37 facility maintenance or information technology.
- 38 10. **Credit Programs** provide support through loans, loan guarantees and direct credit, such as the Export-Import Bank's
39 Long-Term Guarantees program.
- 40 11. **Insurance Programs** achieve their goals when the Federal Government provides compensation against the risk of
41 specified loss, damage, illness, or death in return for payment of premiums, such as the National Flood Insurance
42 program.
- 43 12. **Research and Development (R&D) Programs** focus on knowledge creation or its application to create knowledge,
44 systems, methods, materials, or technologies, such as DOE's Solar Energy program and NASA's Solar System
45 Exploration program.

46

1 Analysis of the information from the pilot inventory also contributed to reports about improving federal
2 program management⁹ and to a public law to improve federal program management and
3 accountability.¹⁰ During 2021 and 2022, the Executive Office of the President and Congress will
4 continue their long-term discussions about improving the definition of federal programs and how best to
5 link data about program performance and program expenditures.

6
7 **Techniques to Develop Evidence of Program Effectiveness.** In the 1960's and 1970's congressional
8 laws created programs that aimed to accomplish ambitious national and societal goals such as reducing
9 poverty, improving education and medical care, and reducing air and water pollution. From the
10 perspective of oversight and accountability, both Congress and the executive branch recognized that a
11 continuum of evidence (e.g., across a program's lifetime) would be needed to demonstrate that these
12 programs were effective. This recognition stimulated the development of two accountability techniques
13 that investigate program design, management, and results to develop evidence about program outcomes
14 and effectiveness. These techniques, **performance measurement** and **program evaluation**, are
15 described and illustrated below.

16
17 Simply stated, **performance measurement** is the regular monitoring and reporting of program
18 progress—particularly progress toward the program's outcomes and long-term goals. Typically,
19 performance measures are created by program and agency managers to address either (a) the type or the
20 level of program activities conducted (process measures), (b) the direct products and services delivered
21 by a program (output measures), or (c) the results of those products and services that benefit program
22 clients and the public (measures of outcomes or impacts).

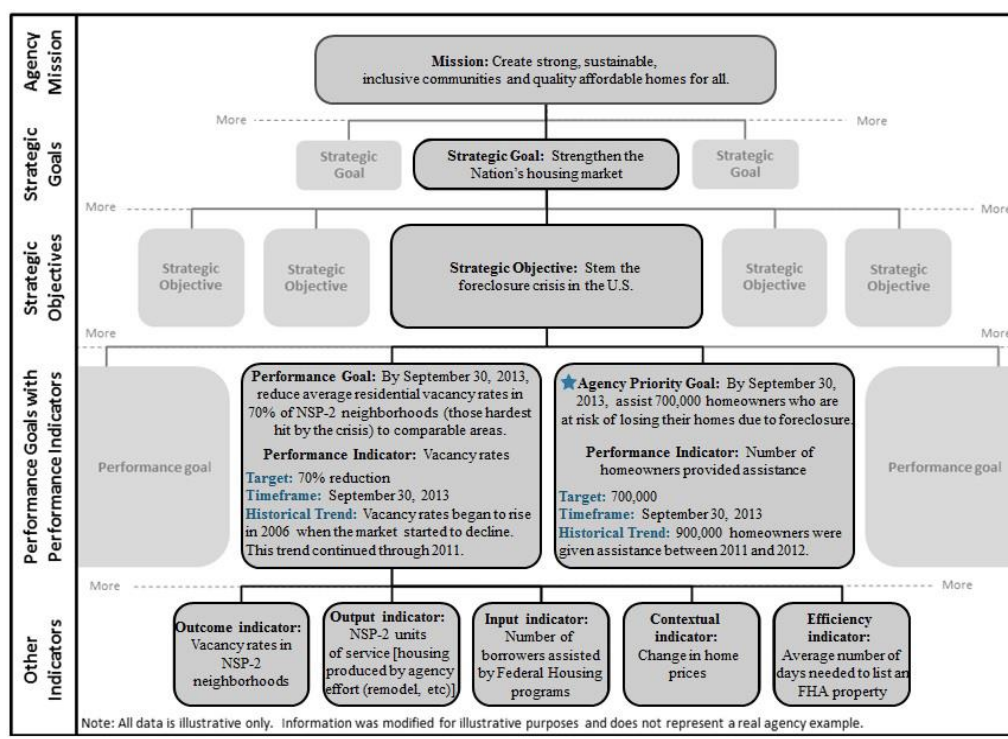
23
24 The GPRA Modernization Act requires agencies to report outcome-oriented performance measures,
25 referred to as *performance goals*, for all agency programs. In general, a performance measure is
26 comprised of three components: an indicator, a target, and a time period. An example of a hypothetical
27 performance measure is to “Reduce the number of homeless veterans on any given night to 35,000 by
28 June 2012.” In this example, the performance indicator is the *Number of homeless veterans on any*
29 *given night*; the performance target is *35,000*; and the time period is *June 2012*. In this example,
30 “reducing veteran homelessness” is a societal outcome, and this outcome-oriented performance measure
31 would be identified as an agency performance goal.

32
33 To illustrate the role of performance measurement, Figure 2 (page 10) presents a diagram from OMB
34 Circular A-11¹¹ of two hypothetical performance goals in the US Department of Housing and Urban
35 Development (HUD). This diagram has the general appearance of a pyramid with the HUD mission
36 (*create strong, sustainable, and inclusive communities*) at its peak—and a strategic goal (*strengthen the*
37 *nation's housing market*) and objective (*stem the foreclosure crisis in the U.S.*) immediately below the
38 peak. The next level below the peak is a row which presents two performance goals that HUD
39 executives have identified as being important to achieving the HUD strategic goal and objective. Notice
40 that the description presented for both performance goals is structured to include an *indicator*, a *target*,

1 and a *time period*. The base of the pyramid identifies *process*, *output*, and *outcome* performance
 2 measures which signify progress to achieve the program’s performance goals. Finally, Figure 2 also
 3 includes an OMB note that the data are illustrative and do not represent actual HUD performance
 4 measures. Actual strategic and performance information for HUD—and the other 44 federal agencies—
 5 is available from the *performance.gov* website by clicking on the word *Agency* near the top of the
 6 *performance.gov* site. This action brings up a linked web page that displays the strategic plan,
 7 performance plan and report, and priority goals for HUD or any other agency of interest. Members of
 8 the public can easily download each of these reports or read them on-line.

Figure 2.

Diagram of Hypothetical Performance Measures for the US Department of Housing & Urban Development



13 The diagram in Figure 2 illustrates a valuable role for performance measurement—as an early warning
 14 signal for identifying performance problems. It is important to recognize that when agency executives
 15 are actively engaged in quarterly performance management reviews, the performance measures
 16 examined by the executives indicate *what* is happening but not information about *why* something is
 17 happening. Recognizing this limitation in performance measurement, OMB makes an important
 18 observation:
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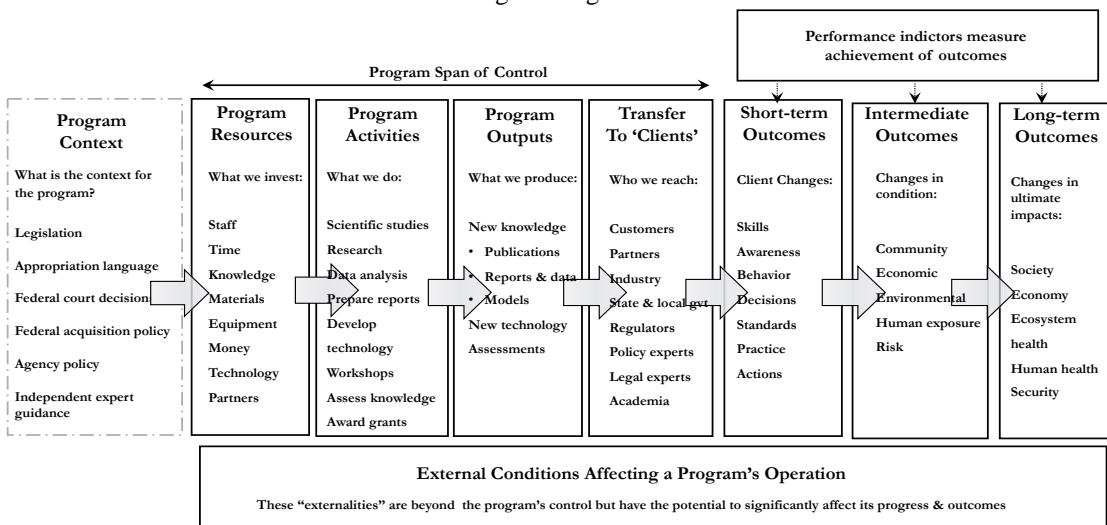
21
 22 “A principle focus of performance measurement is assessing progress toward organizational goals and
 23 established targets in helping determine whether an implementation strategy is achieving its stated output or
 24 outcome objectives. In contrast, evaluation ... is a systematic effort to understand effectiveness. However,
 25 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.” — OMB Circular A-11 (2019), page 200-16

This OMB observation serves as an excellent transition to a discussion of the second important accountability tool: program evaluation. **Program evaluation** refers to systematic, in-depth collection and assessment of information and evidence about the relationships among the key components of a program—its resources, activities, outputs, clients, outcomes, and impact—to answer questions about the program’s effectiveness and efficiency. Program evaluations can serve several functions. For example, program evaluation may focus on the early years during which a program is beginning to function. In this situation, an evaluation may examine program theory (how it is designed to achieve outcomes) and identify opportunities to strengthen the program. This type of evaluation is referred to as a *formative* evaluation. When the evaluation objective is to assess a mature program’s outcomes to determine whether the program is accomplishing its goals, the evaluation is termed a *summative* evaluation. The challenge of determining how a program’s components will achieve outputs and outcomes, and how program progress will be measured, is fundamental to both types of evaluation.

Figure 3 (below) illustrates concepts that provide some insight into program evaluation. This program *logic model* depicts (a) relationships among a program’s elements (the rectangles, titles, and arrows) and (b) a simple theory about how the program will achieve its outcomes and impact (the text within the boxes). It is important to remember that the program theory described by logic models is useful to understand how a program functions—while this logic model and theory represent only a simple illustration of the program evaluation discipline. Conducting the research and interviews needed to develop and verify a program’s logic model is a significant undertaking. A well-documented program

Figure 3
 A Program Logic Model



1 logic model should highlight the context for the program and the nature of the problem(s) the program
2 seeks to solve. The logic model also should describe the program's: resources; activities; outputs; the
3 clients to whom the outputs are transferred; and short-term, intermediate, and long-term outcomes.
4 Typically, long-term outcomes represent the ultimate social, environmental, health, or other beneficial
5 impacts envisioned. Including short-term and intermediate outcomes in a logic model helps identify
6 precursors that may be more readily measured than ultimate benefits, which may take decades to
7 achieve. It is also important to describe any external factors believed to have an important influence on
8 the program's progress or its outcomes.

9
10 Historically, a major reason for the development of program evaluation was the need to understand
11 program effectiveness—especially causality for outcomes and impacts of “Great Society” social
12 programs such as the War on Poverty and Head Start in the latter part of the twentieth century. As a
13 result, many methods were developed to evaluate federal programs and many important reports^{12 13 14} on
14 federal program evaluation methods were published. Today, program evaluation is an established social
15 science discipline with active academic research and professional societies such as the American
16 Evaluation Association. An excellent introduction to logic models and evaluation is available from the
17 W.K. Kellogg Foundation.¹⁵

18
19 It is important to recognize that, even after a half century of progress in learning to evaluate federal
20 programs, the combined resources and infrastructure that support Congressional oversight (including
21 those of the GAO) are not adequate to oversee the myriad of programs in the Executive Office of the
22 President and across federal agencies. Consider, for example, that a team of GAO professionals may
23 need six to nine months to complete a single program evaluation—and that there are thousands of
24 federal programs from which data need to be collected, interpreted, and reported to assess
25 accountability. This significant limitation in resources for Congressional oversight helps explain the
26 value of (a) performance measures for all programs in the executive branch, (b) engagement by federal
27 agencies and their leaders in making performance-based decisions, and (c) GPRA requirements that
28 federal agencies submit strategic plans and performance reports to Congress and to the *performance.gov*
29 website—and to ensure that the information in these documents is consistent with agency multi-year
30 program plans and agency budget documents.

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