

**Forest Service Manual
National Headquarters - Washington Office
Washington, DC**

**Forest Service Manual 1400 – Controls
Chapter 1490 - Performance Accountability**

Amendment: 1400-2007-2

Effective date: June 08, 2007

Duration: This amendment is effective until superseded or removed.

Superseded Directive:

Approved by: Irving W. Thomas, Associate Deputy Chief

Date approved: June 01, 2007

Responsible Staff:

Explanation of changes: Following is an explanation of the changes throughout the directive by section.

1490: Establishes a new chapter, “Performance Accountability” and sets forth direction on the implementation of the Government Performance and Results Act within the Forest Service.

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1490.1 - Authority

In addition to those cited in FSM 1401, the following laws, regulations, and Office of Management and Budget (OMB) Circulars are the primary authorities for development of Forest Service strategic plans and performance accountability:

1. [Chief Financial Officers Act \(CFO\) of 1990](#). The CFO Act lays a foundation for comprehensive reform of federal financial management. Establishes a leadership structure, provides for long-range planning, requires audited financial statements, and strengthens accountability reporting.
2. [Reports Consolidation Act of 2000 \(Public Law 106-531\)](#). This act authorizes the consolidation of financial and performance management reports required of Federal agencies, and for other purposes.
3. [United States Department of Agriculture, Office of the Chief Financial Officer, Performance Management Guidance, revised 2001](#). This guidance provides the framework for meeting the requirements for Government Performance and Results Act (GPRA) and OMB Circular A-11. It identifies roles and responsibilities and clarifies the content elements for USDA's Strategic Plan, Performance Budget (formerly the Annual Performance Plan), and Performance and Accountability Report.
4. [Office of Management and Budget Circular A-11, Preparation, Submission, and Execution of the Budget - Part 6 \(Revised\)](#). This circular provides the requirements for strategic plans, performance budgets, and annual performance reports.
5. [Office of Management and Budget Circular A-136, Federal Financial Reporting, \(Revised\)](#). This circular establishes a central point of reference for all Federal financial reporting guidance for Executive Branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and performance and accountability reports.

1490.2 - Objective

To give line officers the means to hold subordinate organizations or individuals accountable and responsible for delivering mission-critical results through a recurring integrated process of planning, budgeting, performing and monitoring, reporting and evaluating. To successfully implement performance accountability by:

1. Focusing on complete, accurate, and timely reporting of actual results of government activities and services.
2. Holding managers accountable for the use of valid and verifiable performance data in budget and program performance analysis decisions.

1490.3 - Policy

It is the policy of the Forest Service to:

1. Conduct performance reviews of program areas to assess program management and operations.
2. Establish and implement appropriate internal controls, such as edit checks or second-party validations to assure the accuracy of reported accomplishments.
3. Provide training and guidance to employees on performance management and accountability. Inform staffs of relevance to the Government Performance and Results Act (GPRA).
4. Ensure the results of periodic monitoring and quality assurance reviews are addressed in the Forest Service Strategic Plan and incorporated into the annual reports (FSM 1410).
5. Ensure documentation on the verification and validation of performance data is maintained in compliance with the prescribed retention period for each document (FSH 6209.11).

1490.4 - Responsibility

1490.41 - Washington Office

1490.41a - Associate Chief

It is the responsibility of the Associate Chief to serve as the Senior Executive responsible for overall agency performance accountability. The Associate Chief shall:

1. Provide direction and guidance for long-term planning scenarios, investment strategies, and policy development necessary to ensure accomplishment of the agency's mission, goals, and objectives.
2. Approve the Forest Service Strategic Plan and its reportable and accountable performance measures, the Performance Budget, and the Performance and Accountability Report.
3. Oversee agency efforts to integrate budget and performance and maintain consistency with other Governmentwide management reforms.
4. Implement policies that hold agency line officers accountable for reporting accurate performance data and establish independent review processes to validate the reported information.

5. Provide guidance on the development and implementation of the Performance Accountability System (PAS).
6. Provide the overall organizational management perspective needed to improve agency performance.

1490.41b - Deputy Chiefs

It is the responsibility of the Deputy Chiefs to carry out Forest Service programs at the National level. Deputy Chiefs must ensure that necessary coordination occurs within their deputy area and among other Washington Office deputies to ensure consistent collection, interpretation, and reporting of accomplishment data and performance measures as they align to the strategic goals of the agency. The Deputy Chiefs shall also:

1. Ensure that assigned program areas are managed and operated effectively and efficiently and that appropriate internal controls are implemented.
2. Provide guidance and consultation to support development of information for performance reporting.
3. Participate in the development of performance measures to assess the management and operations of assigned program areas.
4. Recommend additions, deletions, or re-engineering changes to national performance measures, processes, and systems.
5. Coordinate with the Director of Strategic Planning and Performance Accountability to clearly define targets for the set of national performance measures.
6. Ensure consistent interpretation and reporting of accomplishment data.
7. Ensure that collected and reported performance data and results are complete, accurate, verifiable, and meaningful.
8. Use the Program Assessment Rating Tool (PART) process to:
 - a. Assess the performance of program activities;
 - b. Improve program performance;
 - c. Identify program strengths and weaknesses to inform budget decisions;
 - d. Identify actions to improve results.
9. Ensure preparation of the resource assessment under the Forest and Rangeland Renewable Resources Planning Act of 1974.

1490.41c - Deputy Chief for Business Operations

The Deputy Chief for Business Operations is primarily responsible for managing implementation of the Government Performance and Results Act (GPRA) throughout the agency and meeting the statutory requirements of [OMB Circular A-11](#) and [Circular A-136](#) which guide the preparation and submission of the Strategic Plan and Performance Budget. The Deputy Chief for Business Operations shall:

1. Serve as the primary liaison with the Regions, Stations, Areas (R/S/As), and the International Institute of Tropical Forestry, the Office of Management and Budget, the Government Accountability Office, Congress, and other organizations for issues relating to strategic planning and the Government Performance and Results Act (GPRA).
2. Produce, submit, and revise the Agency Strategic Plan in accordance with guidance and timeframes established in OMB Circular A-11, Part 6, and applicable Department guidelines.
3. Develop, in concert with other Deputy Chiefs, and issue a set of key long-term and annual performance goals including targets and milestones that align to the strategic goals.
4. Ensure the performance budget is demonstrated through the budget formulation and allocation process.
5. Provide advice and recommendations on all performance measures and performance budgets.
6. Monitor relevant agencywide internal management control procedures.
7. Ensure reporting systems or databases have sufficient internal control to ensure that data is complete, timely, and accurate.
8. Provide training and guidance to employees on performance management and accountability. Inform staffs of relevance to the Government Performance and Results Act (GPRA).
9. Facilitate development of standards and guidelines for strategic business planning that enable units to combine the long-range mission-based focus of strategic planning with the operational needs and capabilities of local units to aid agency budget formulation and allocation processes.
10. Approve additions, deletions, or re-engineering changes to national performance measures, processes, and systems.
11. Evaluate the progress of the Agency's Performance Accountability System (PAS) implementation.

1490.41d - Associate Deputy Chief, Business Operations/Chief Financial Officer (CFO)

The Associate Deputy Chief, Business Operations/Chief Financial Officer is responsible for establishing, assessing, correcting and reporting on internal controls in compliance with OMB Circular A-123, Circular A-136, FSM 1410 and FSH 1409.18, Management Reviews, to improve the accountability and effectiveness of Forest Service programs and operations.

The Chief Financial Officer shall:

1. Monitor and direct progress in addressing action items agreed to by the Chief for existing Government Accountability Office (GAO) and Office of Inspector General (OIG) action plans on GPRA audits, as required.
2. Conduct the annual internal control risk assessment and provide an analysis of results for management use in implementing and managing agency programs and operations.
3. Coordinate and prepare the annual Performance and Accountability Report to demonstrate the Agency's actual performance and progress in achieving the goals in the strategic plan and performance budget.

1490.42 - Regional Foresters, Station Directors, Area Director and International Institute of Tropical Forestry Director

It is the responsibility of the regional foresters, station directors, Area Director (R/S/As), International Institute of Tropical Forestry (IITF) Director, and their staffs to carry out Forest Service programs at the field level. They must ensure coordination among their staff in the use of performance measures for consistent interpretation, collection, and reporting of accomplishment data.

In addition, R/S/As and the IITF Director shall develop strategic business planning and performance budget allocation capabilities, consistent with national direction, for use in formulation and allocation of the Agency's performance budgets. The R/S/As and the IITF Director shall also:

1. Provide advice and recommendations on performance measures and performance budgets.
2. Provide oversight, ensure accountability, and monitor program performance.
3. Provide guidance on the need for and timing of program and activity reviews based on performance results.
4. Provide training and guidance to employees on performance management and accountability.

5. Conduct performance accountability reviews to ensure consistency, validity and verifiability of reported data in accordance with guidance in FSM 1410.
6. Participate in reviews of programs and activities (FSM 1410).
7. Ensure that certified performance results and performance assessments are accurate, complete, documented, and verifiable and submitted timely.

1490.5 - Definitions

Performance Accountability. The accountability by line officers, program managers, and other individuals involved in project management to stakeholders for the performance of a program or activity. This involves identifying key measures for activities that provide meaningful data on performance or results and establishing appropriate performance expectations for the organization. It requires program managers to clearly define measures and ensure data are efficiently and accurately reported, and that line officers use these measures as a basis to hold program managers and employees accountable for meeting performance goals or targets.

Performance Accountability System. An integrated decision-support and reporting process and tool that displays information assets, performance budget, financial resources, and/or program activities of the Agency's mission to sustain the Nation's forests and grasslands. It includes a set of data collection tools, processes and related applications that provide information in a timely manner to support the agency's strategic and performance planning, performance monitoring, budget formulation, business planning, operations management, and accountability activities.

Performance Budget. A budget where accomplishment data have influenced the formulation and allocation of the dollars and targets.

Performance Goal. A target level of performance expressed as a measurable objective, against which actual achievement can be compared. A goal is expressed in a manner that allows a future assessment to be made of whether the goal was or is being achieved.

Program Assessment Rating Tool (PART). OMB's systematic method of assessing the performance of program activities across federal agencies. A diagnostic tool used to analyze the manner and extent to which the Agency has achieved its intended objectives, inform budget decisions and identify actions to improve results.

Program Direction. Annual direction and guidance to R/S/As and Deputy Chiefs to carry out approved budget line item allocations and performance goals. Specific direction includes: Congressional intent in the form of earmarks, special direction and guidance, and reports required by Congress; Chief's direction and guidance to meet National objectives; and Program priorities.

1491 - Key Components of Performance Accountability

Performance accountability is achieved by:

1. Establishing meaningful and appropriate performance goals at each level of the organization.
2. Reviewing progress of program implementation using the Agency's key performance goals, program direction, and individual performance planning processes.
3. Ensuring that performance assessments and results are documented and available as requested by reviewing officials.
4. Certifying the accuracy of reported accomplishments for quarterly and yearend reporting.

1491.1 - Strategic Planning

Strategic planning is a tool the Agency uses to guide its work, which provides a framework for performance budgeting, planning, and reporting. The strategic plan covers a period of not less than 5 years forward from the fiscal year in which it is submitted, and must be updated or revised at least every 3 years. The Forest Service strategic plan includes:

1. An overview of the scope and dimension of program operations and activities.
2. A comprehensive mission statement that summarizes the fundamental functions and operations of the Forest Service.
3. A vision statement that expresses the outcome related goals and objectives the Forest Service strives to achieve.
4. The strategic goals, objectives, and performance measures that explain how an agency will carry out its mission over a period of time, expressed in a manner that allows future assessment of whether the goal was achieved. Outcome statements defining expected future results and how they are to be achieved.
5. Identification of elements that may affect the achievement of the general goals and objectives.
6. Description of the interface between related programs and an outline detailing how efforts support common activities.
7. An explanation of the variety of evaluation tools the Agency uses to monitor and track program accomplishments.

1491.2 - Performance Budgeting

The performance budget links strategic goals with program funding levels and anticipated results. The performance budget submission to OMB explains the planned activities that justify the agency's budget request. The performance budget is aligned with the approved strategic plan goals and objectives and incorporates actions identified in program performance assessments. It details the progress achieved in the previous fiscal year, the goals for the current and future fiscal years, the means and strategies for achieving the goals, and the description and methods to verify and validate performance data.

The Forest Service begins its performance budgeting with the out year formulation process. This is followed by the Agency's request and later with the Budget Justification and Program Direction. The Performance Budget is represented by the Budget Justification. Once the funds are appropriated by Congress, annual targets are adjusted based on the level of funding.

1491.3 - Performance Reporting

Performance data are used for several purposes and reported in various Forest Service documents, including the Performance and Accountability Report, Performance Budget (the Budget Justification), Program Direction, Forest Service Strategic Plan, and individual performance plans. Performance accomplishment data should be complete and reliable, or program managers must note the exceptions prior to line officer certification. Performance accomplishments should be supported with adequate documentation. Policy and procedures on the review and verification of performance information can be found in FSM 1414.

1491.31 - Performance and Accountability Report

The annual Performance and Accountability Report (P&AR) shows the progress, in representative priority performance measures, that has been made toward achieving the Agency's mission and the strategic plan's goals and objectives and outlines our financial situation and the challenges ahead. The P&AR includes:

1. A description of program evaluations used and a schedule of future evaluations.
2. A summary of priority performance measure accomplishments in relation to past accomplishments and current targets. With this summary, there are explanations of unmet performance goals, and the Agency's plans for corrective action.
3. An assessment of the reliability and completeness of the performance data included in the report.
4. Objective measurement and systematic analysis of the manner and extent to which programs achieve desired outcomes.

5. A summary of PART (FSM 1490.5) and program evaluations completed during the preceding year.

1492 - Program Evaluation

Forest Service managers must ensure that the proper mix of investments made by the Agency lead to the attainment of planned performance goals. Program evaluation not only answers “what happened,” but “why it happened,” and is used to help set and revise strategic objectives. (GAO/GGD-98-26, Performance Measurement and Evaluation). An evaluation’s findings and recommendations are included in the Performance and Accountability Report, with a link to any published reports.