



## Department of Energy

Washington, DC 20585

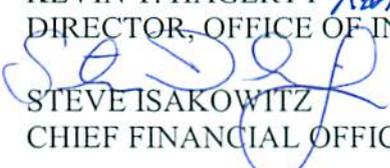
MEMORANDUM FOR INGRID KOLB

DIRECTOR, OFFICE OF MANAGEMENT

THRU:

KEVIN T. HAGERTY   
DIRECTOR, OFFICE OF INFORMATION RESOURCES

FROM:

  
STEVE ISAKOWITZ  
CHIEF FINANCIAL OFFICER

SUBJECT:

ACTION: Notice of Intent to Develop DOE Order 120. x  
Performance Measurement Requirements

PURPOSE:

The CFO has undertaken an initiative to strengthen internal controls to ensure the accuracy of reported performance data and to maintain supporting documentation related to DOE performance measurement. Management is also strengthening procedures and improving guidance with respect to quality control over performance results and management oversight. The proposed DOE Order facilitates the implementation of these initiatives by outlining the requirements for internal controls, reporting, measurement development, inventory maintenance and the performance measures approval/change control process.

JUSTIFICATION:

The Office of Program Analysis and Evaluation developed and issued guidance on Performance Measurement dated June 30, 1996, DOE G 120.1-5. The information contained in this guidance is outdated and, in some cases, incomplete and needs to be revised. The proposed Order will institutionalize the performance measurement and internal control processes for the Department.

IMPACT:

The proposed Order and the revised guidance are in compliance with the requirements of the Government Performance and Results Act (GPRA) and OMB Circular A-11. There is no cost impact to implementing this Order because Departmental Elements have the infrastructure in place to develop and track performance measures. This Order will institutionalize a standard Departmental methodology for performance measurement.



CONTACT: David Abercrombie, Sr. Program Analyst, Program Analysis and Evaluation Staff, Rm. 4D-035, tel. 202-596-8664.

DECISION:

Concur: \_\_\_\_\_

Non concur: \_\_\_\_\_

Timeframe: \_\_\_ 30 days \_\_\_ 60 days \_\_\_ 90 days \_\_\_ 120 days

Date: \_\_\_\_\_

Attachment

**U.S. Department of Energy**  
**Washington, D.C.**

**ORDER**

**DRAFT**  
**DOE O 120.X**

Approved: XX-XX-08

**SUBJECT: PERFORMANCE MEASUREMENT REPORTING REQUIREMENTS**

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1. **PURPOSE.** The Department of Energy (DOE) manages a diverse set of programs designed to achieve the goals identified in the Strategic Plan. Strategic goals guide both program and staff office goals in support of the core mission. It is through clearly defined performance measures and targets that the Department assesses its progress towards the achievement of the Strategic Goals. This Order is intended to ensure that a consistent Departmental approach is used to create, monitor and report on performance measures and results when managing programs goals. In addition, it provides the executive leadership, management and employees of the Department with guidance to develop transparent performance measurement and internal control processes. The objectives of this Order are to;

- a. Explain the expectations for DOE's performance measurement and internal control processes which support the institutionalization of the Government Performance and Results Act of 1993.
- b. Ensure performance measures are developed and aligned with the Department's Strategic Goals.
- c. Facilitate a consistent approach to performance measure development, evaluation and reporting.
- d. Ensure that performance results and reporting are supported by documentation, verified, validated and have sound internal control processes.
- e. Establish and maintain performance measurement change control protocols.

2. **CANCELLATIONS.** None

3. **APPLICABILITY.**

- a. **All Departmental Elements.** (<http://www.directives.doe.gov/references> for the current listing of Departmental elements). This list automatically includes all Departmental elements created after the Order is issued.

The Administrator of the National Nuclear Security Administration (NNSA) will assure that NNSA employees and contractors comply with their respective responsibilities under this Order. Nothing in this Order will be construed to interfere with the NNSA Administrator's authority under section 3212(d) of Public Law (P.L.) 106-65 to establish Administration specific policies, unless disapproved by the Secretary.

b. DOE Contractors. None

c. Exclusions. None

4. REQUIREMENTS.

- a. Consolidate program performance measurement and reporting processes at the headquarters level for official reporting.
- b. Periodically meet with the Office of Program Analysis and Evaluation (PA&E) to discuss and review performance measures and internal controls.
- c. Develop systems to maintain and verify performance reporting and internal control processes.
- d. Obtain management concurrence and/or approval on performance measurement reporting, documentation, and internal control processes.
- e. DOE G 120.1-5 (revised) *Guidelines for Performance Measurement* as the Department's official guidance for performance related issues. (See Attached)
- f. Annually consult the Government Performance and Results Act of 1993 and OMB A-11 for Government-wide guidance related to performance measurement.

5. RESPONSIBILITIES.

a. Secretarial Officers or Senior Level Designees.

- (1) Designate a Point of Contact (POC) and/or representative for program and staff office performance reporting activities.
- (2) Review and approve performance measures, reporting, results documentation, and change control requests.
- (3) Ensure performance results are substantiated with the proper documentation, and numerical calculations.
- (4) Review, certify and approve performance documentation and information prior to submitting final reports to PA&E in a timely manner.

b. Office of Program Analysis and Evaluation.

- (1) Ensure that independent performance reviews are conducted in advance of the audit of the annual performance report for at least 10 percent of the GPRA units providing performance results.
- (2) Develop and implement annual updates for program and staff offices to follow in relation to performance measurement and internal controls through the budget guidance.
- (3) Independently assess performance measures, documentation, results, and internal controls in conjunction with the fiscal year (FY) budget cycles.
- (4) Provide programs instructions and reporting requirements for data needed to produce the Department's Performance and Accountability Report (PAR)—Agency Financial Report, Annual Performance Report (APR) and Highlights documents.

c. Program and Staff Office POC's.

- (1) Ensure each program and staff office has a minimum of two outcome oriented performance measures, one efficiency and one effectiveness measure, as part of Department's official performance measurement tracking system.
- (2) Provide all performance reporting results and deliverables on a quarterly basis as directed by PA&E.
- (3) Annually review, revise and align performance measures as appropriate.
- (4) Implement a sound internal control process for performance measurement, development, reporting and analysis.

6. NECESSITY FINDING STATEMENT. In compliance with section 3174 of P.L. 104-201 (42 USC 7274k note), DOE hereby finds that this Order is necessary for the protection of human health and the environment or safety, fulfillment of current legal requirements, and conduct of critical administrative functions.

7. REFERENCES.

- (a) Government Performance and Results Act of 1993
- (b) DOE G 120.1-5, *Guidelines for Performance Measurement*, dated (Guide, 06/30/96, CF)

8. CONTACT. Questions concerning this Order should be addressed to the Office of Program Analysis and Evaluation at 202-586-1911.

Attachment

BY ORDER OF THE SECRETARY OF ENERGY:

CLAY SELL  
Deputy Secretary

**ATTACHMENT**

**DOE G 120.1-5 Revised**

**GUIDELINES FOR  
PERFORMANCE MEASUREMENT**



**U.S. Department of Energy  
Office of Program Analysis and Evaluation**

## INTRODUCTION

Performance measurement involves determining what to measure, identifying data collection methods, and collecting the data. Evaluation involves assessing progress toward achieving performance expectations, usually to explain the causal relationships that exist between program activities and outcomes. Performance measurement and evaluation are components of performance based management, and the systematic application of information generated by performance plans, measurement, and evaluation to strategic planning and budget formulation.

Internal controls are another vital aspect of performance management. Internal controls are an integral component of an organization's management that provides assurance of efficiency and effectiveness of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Internal control processes should be built into a program or project as part of its infrastructure to assist managers in effectively achieving the program's goals.

## WHY WE SHOULD MEASURE PERFORMANCE

Performance measures are recognized as an important element in the effective management of programs. Managers and supervisors directing the efforts of an organization or a group have a responsibility to know how, when, and where to institute improvements. The ideal performance management system is one that energizes the people in an organization to focus effort on improving things that really matter and it gives them the information and freedom that they need to realize their potential within their own roles and aligns their contribution with the success of the organization. Performance measures provide the following benefits to an organization:

- ***Performance measurement improves the management and delivery of products and services.*** In a world of diminishing resources, improving management of programs and services is critical.
- ***Performance measurement improves communications internally among employees, as well as externally between the organization and its customers and stakeholders.*** A results-oriented organization requires timely and accurate information on programs and supporting services.
- ***Performance measurement helps justify Programs and their costs.*** In an era of shrinking Federal budgets, demonstration of good performance and sustainable public impacts with positive results help justify programs and their costs.
- ***Performance measurement demonstrates the accountability of Federal stewardship of taxpayer resources.*** Performance measurement can show that we are addressing the needs of society by making progress toward national goals.

***In addition, performance measurement is mandated by the Government Performance and Results Act (GPRA) of 1993 and is central to other legislation and Administration initiatives.*** GPRA holds Federal agencies accountable for achieving program results. GPRA also promotes a focus on service quality and customer satisfaction, and seeks to improve executive and

Congressional decision making by clarifying and stating organizational performance expectations, measures, and program costs “up front.”

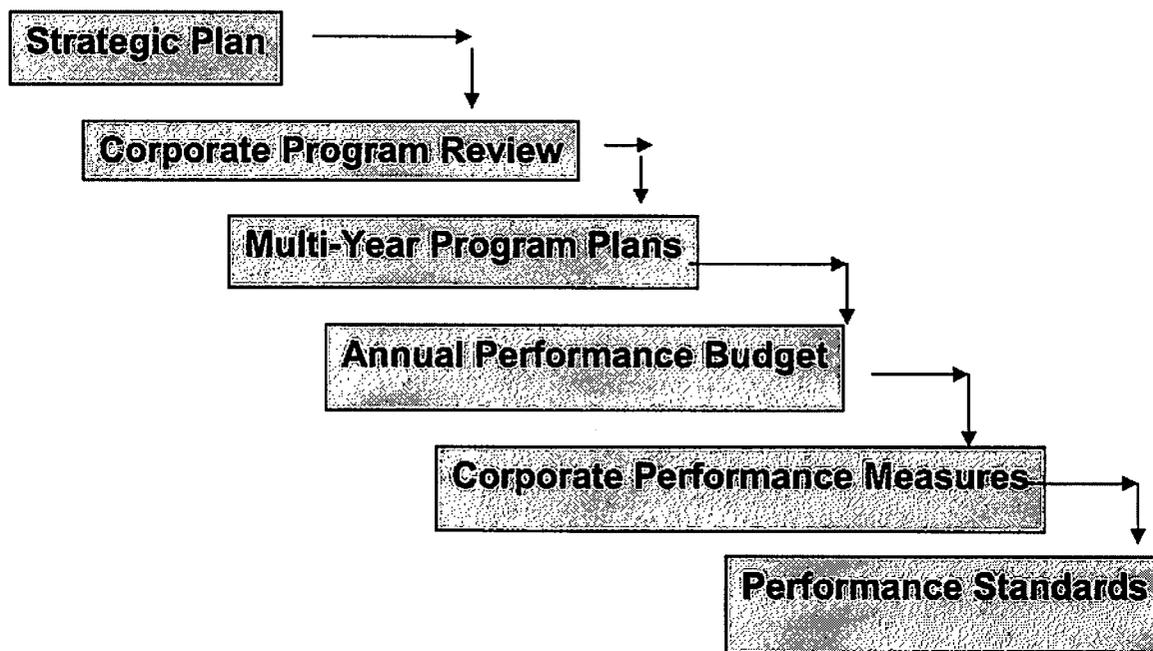
## **HOW WE USE PERFORMANCE MEASUREMENT**

Your organization may use performance measurement for three basic purposes:

- Providing measurable results so the Department of Energy (DOE) can demonstrate progress towards goals and objectives. This is done by providing specific measurement results that aggregate to DOE-wide measures.
- Determining the effectiveness of your part of the Department. Your organization needs to determine how well it is meeting its mission, vision, and goals. Developing and using a system of performance measures enables you to identify areas needing attention and opportunities for improvement.
- Characterizing the performance of a work process can support improvement of that process. Process improvement teams often analyze work processes by breaking them down into related project activities and tasks to improve quality, timeliness, and efficiency.

These guidelines are designed to assist DOE’s Federal and contractor employees in developing organizational performance measurement systems that tie to Departmental initiatives. It is important to note, however, that performance measurement cannot be undertaken in isolation. It is only one step in a continuous improvement process that includes assessment, strategic planning, program and budget formulation, performance measurement, and program evaluation.

## PLANNING CASCADE



**The Strategic Plan** is the beginning of DOE’s planning process, and it is the long-term strategy for the overall direction of the Department. All planning and performance data should flow down from the Strategic Plan all the way to the employee and contractor performance standards. The following is an overview of the elements within the performance management cascade.

**The Corporate Program Review (CPR)** process takes place on an annual basis and provides the Department’s senior managers with an integrated list of Program priorities. The Department’s senior managers use this approach to assess each Program and determine Departmental priorities. The CPR information is then used in preparing budget requests.

**Multi-Year Program Plans** are prepared by the Programs. These are 5-year operating plans, including funding profiles that outline a pathway to achieving the Strategic Plan goals. They support the formulation of the annual performance budget.<sup>1</sup>

**The Annual Performance Budget** is the process by which funding is assigned to the various Programs and offices based on the results of the Corporate Program Review and in concert with their Multi-Year Program Plan.

**Corporate Performance Measures** are the “critical few” performance measures included in the budget which are used to help justify the Department’s budget request. These are the same measures tracked in Joule and, in most instances, reported in the Program Assessment Rating Tool (PART).<sup>2</sup>

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<sup>1</sup> Continuation of multi-year program plans is under review by senior management.

<sup>2</sup> Please refer to glossary for definitions.

**Performance Standards** are the measures used to evaluate the job performance of executives, managers, employees, and contractors. These measures are based on the goals in the Department's Strategic Plan and the targets in the Department's annual performance budget.

The success of DOE's initiative to meet Departmental goals depends on the development of useful, specific, and realistic performance standards. If this is done well with every organization and individual contributing, performance standards can be a valuable self-evaluation and communication tool.

## **ALIGNING WITH DEPARTMENTAL HIERACHY**

There are several key players in the Departmental performance hierarchy. The Secretary (S-1) and Deputy Secretary (S-2) provide high level guidance to the Department based on Presidential priorities, Congressional input, and the Strategic Plan goals. The Under Secretaries interpret the high level guidance from the S-1 and S-2 levels and direct Senior Managers in carrying out this guidance in the various Programs and Offices. Program and Office Directors have the day-to-day responsibility for carrying out the guidance from the S-1, S-2 and Under Secretaries. Program and Office Planning Staffs develop budget and performance measures to accomplish and monitor the Department's progress in meeting the goals of the President and the Department's Strategic Plan. DOE Field Office CFO Operations feed budget and performance data to Headquarters for the field offices and contractor lab functions. OMB reviews and provides guidance related to DOE's performance (e.g., PART) and budget submissions.

## **MEASURING PERFORMANCE**

### **General Types of Performance Measures**

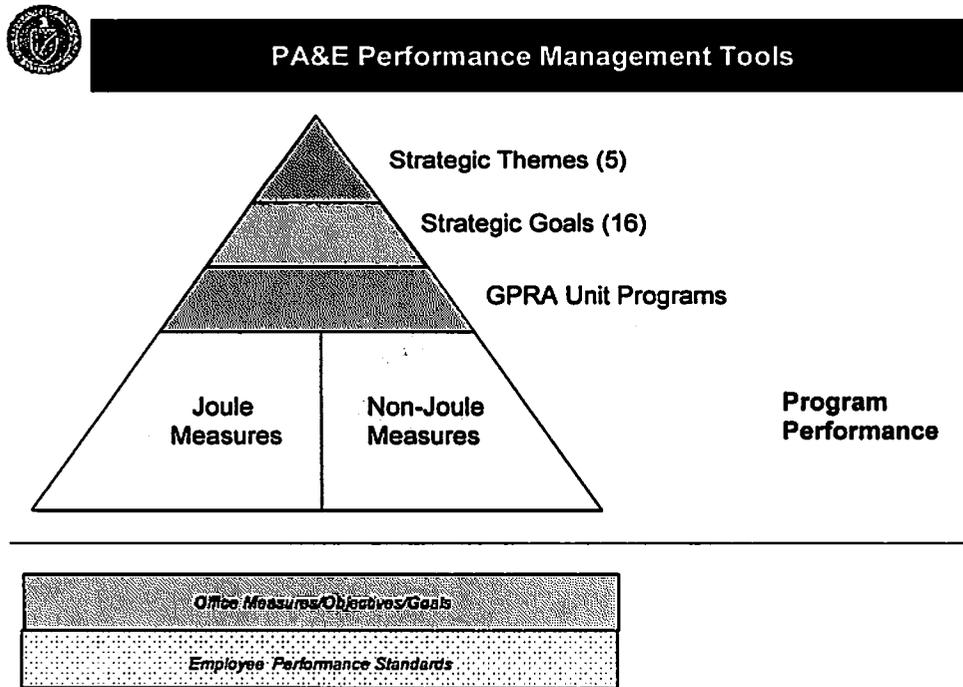
For the purposes of this document we will highlight the four basic types of performance measures. Following the brief definition is an example for further clarity.

- **OUTPUT:** Activity, service or product (e.g., *To deliver 100 kW of power by the end of FY 2006.*)
- **OUTCOME:** The result, effect or consequence of work (e.g., *To deliver 100 kW of power by the end of FY 2006 so 100 low-income families have heat in the winter of FY 2006.*)
- **EFFECTIVENESS:** Ability to produce high-quality, timely, and relevant outputs (e.g., *Deliver 100 kW of power with zero power interruptions to low income families in FY 2006.*)
- **EFFICIENCY:** Producing an outcome with minimum waste or a cost/time/resource savings, or maturing performance at a best-in-class (Benchmarked) level (e.g., *to deliver 100 kW of power at a cost of 10% below the FY 2005 baseline of \$50M to low income families in FY 2006.*)

Note: All programs and offices are required to track at least one effectiveness and one efficiency measure. These measures are considered Corporate Measures and must be included in their budget submissions. Corporate Measures are tracked in the Joule Performance Reporting System.

## DOE Specific Types of Performance Metrics

DOE's performance metrics are structured in a pyramid.



**Strategic Themes** – represent the broad categories the Department is actively working to achieve the mission.

**Strategic Goals** – are the long-term outcomes created to address the interest, problem, or need arising from the organization's mission statement within each Strategic Theme.

**GPRA Unit Program<sup>3</sup> Goals** – are the long range goals the Programs use to assess how well they are supporting the Department's strategic goals. These goals are also used to support the Program's budget request.

**Joule Measures** – are the annual performance targets in the budget that Programs use to show progress in meeting their overall GPRA Unit Program goals. Targets with associated quarterly milestones are developed to show progress toward completion of the targets which can be tracked throughout the year.

**Non-Joule Measures** – are the annual performance targets that are tracked within the individual Program to assess how well the Program is completing its mission.

**Office Measures/Objectives/Goals** – are metrics that are tracked as part of a Program's operating plan and are tied to Joule and Non-Joule measures.

<sup>3</sup> Please refer to glossary for definitions.

**Personal Performance Standards** – are the metrics that are used to evaluate individual employee performance against office metrics. These performance standards are tied to both Joule and Non-Joule measures.

Program performance measures are a necessary part of all organizational performance measurement systems. Some programs, however, such as research and development, are difficult to measure. Some of the difficulty is due to the subjective nature of assessment, which is the most commonly used method to “measure” performance in these situations. Another difficulty is that some programs have anticipated outcomes that may not occur for many years, possibly decades. For these programs it may be useful to measure a sequence of “intermediate outcomes” (outcomes that are expected to lead to the desired end result). When creating performance measures, you should try to:

- Identify requirements from Strategic Plans;
- Select a few balanced measures; and
- Avoid “Yes/No” milestone measures.

### **Characteristics of Good Performance Measures**

In order for a performance measure to be considered strong and useful it must meet the seven characteristics identified below.

- **Meaningful/Relevant:** The output must contribute significantly to the Department-Level Strategic Goals.
- **Quantifiable:** A statement in objective terms which measures achievement with a numeric value (#, %, Dates).
- **Auditable:** Justifiable/empirical evidence must be available and readily accessible to verify stated results.
- **Precision/Accuracy Level:** All readers using the data should arrive at the same conclusion regarding performance.
- **Ease of Understanding:** Performance measures should be written in plain language and easily understood.
- **Measurable:** The ability to assess an initiative or proposed outcome against a standard in a defensible manner.
- **Established Baseline:** Value or standard that an initiative or outcome is based, so that increases or decreases in performance can be computed.

### **Collection and Reporting of the Data**

The Corporate Measures and results are tracked using the Department’s performance reporting system. Every quarter the performance data is logged into the system and a report is produced showing each measure’s completion status. A color code of red, yellow, and green is used to show the program’s progress; red representing that the goal was not met, yellow representing the goal was almost met, quantified by some percentage, and green representing that the measure was met. If performance objectives are not being met, it raises a flag requiring further investigation. Each organization should be able to explain their performance results and to define and address the contributing factors related to their color coding.

Programs should consider the information required for Corporate reporting and determine how the data is collected and the frequency of collection to meet reporting deadlines. Data quality is crucial to delivering useful information.

### **Internal Controls**

As discussed earlier, internal controls are necessary to ensure accuracy and reliability. There also must be adequate controls that ensure performance results. Documentation is also required to assist in supporting the accuracy of performance results. Examples of acceptable supporting documentation include: credible third party documents such as a report from an expert, expert panel, or state regulatory agency verifying target completion; physical examination, observation, computation, and inspection such as viewing the completed building or a study called for in the performance target; and original documents such as a signed statement or email verifying target completion.

The Department has made efforts to ensure that enhancement to the performance management internal controls process leads to accurate performance reporting and verification, including the establishment of credible supporting documentation as identified above. In addition, a training course on performance measurement internal controls is offered each quarter by PA&E.

The internal control system requires program and staff offices to complete the following:

- 1) enroll the appropriate personnel in the aforementioned training course on performance measurement internal controls;
- 2) implement the performance measurement internal control guidance developed by the Chief Financial Officer; and
- 3) ensure appropriate management review of performance results are submitted each quarter and at the close of the fiscal year.

PA&E has also implemented a control process to effectively manage the changes made to performance targets. Maintaining, implementing and enhancing a program's performance necessitates occasional changes to performance targets. The purpose of a change control process is to document the history of a performance measure from its first recordation in the Congressional Budget Request through its implementation in Joule. This information is frequently requested by auditors to determine whether the Department is performing the work authorized in appropriations. A performance measure change control process assures that modifications are identified, coordinated, reviewed, approved, documented, and implemented in a timely manner. The appropriate Office of Management and Budget (OMB) examiner must be notified by the program and CF analyst of the Performance Measure Change Request. The Request must then be signed off on by the planning staff in the program, who is authorized to act for Program Secretarial Officers in the area of performance, and by PA&E, who assesses the proposed change. The forms will be scanned and stored in the appropriate electronic file. A copy of the Internal Control forms is found in Appendix B.

## **Continually Improve the Measurement Process**

Expect to change your measures and measurement process to respond to changing needs and priorities. Apply the concept of continuous improvement to your measurement system to make sure your measures make sense and measure the right things.

There is an unavoidable tension between “continuous improvement” and continuity in measures and data sets. This should be acknowledged and anticipated. Care should be taken not to change the measures without careful consideration. Changes may make trend analysis difficult or impossible.

## Glossary

**GPRA Unit** – The definition of a DOE Program for internal and external reporting purposes as agreed to by DOE and OMB.

**Joule** - A performance measurement tracking system built with database software designed by Panorama Business Views. It organizes performance measures in a hierarchical structure to show the relationship between individual performance targets and overall Departmental performance. Another key feature of the system is the use of colors to represent performance levels. Program/staff offices input performance results directly into Joule.

**Program Assessment Rating Tool (PART)** – A rating tool developed by OMB to assess and improve Program performance so that the Federal government can achieve better results. A PART review (conducted once every five years for each program) helps identify a Program's strengths and weaknesses to inform funding and management decisions aimed at making the Program more effective. The PART therefore looks at all factors that affect and reflect performance including Program purpose and design; performance measurement, evaluations, and strategic planning; Program management; and Program results.

**PARTWeb** - A web-based data collection application for agencies and OMB to complete and track PART measures and results. Major components of the system will include:

- Agency direct access for entering PART data using a web-based application;
- Features that facilitate internal agency as well as agency/OMB collaboration to complete PART assessments;
- Mechanisms for agency and OMB staff to track PART recommendations; and
- Access for all PARTWeb users to view and search all prior completed PART assessments to encourage collaboration and learning from prior assessments.

**Performance and Accountability Report** - The Performance and Accountability Report (PAR) is the document that streamlines and consolidates multiple statutory reporting requirements, including the reporting of performance results, audited financial statements and the status of internal controls. In 2007, OMB established the *FY 2007 Pilot Program for Alternative Approaches to Performance and Accountability Reporting*. The new pilot report includes the Agency Financial Report (AFR) (financial and performance results); the Annual Performance Report (APR) (detailed performance results); and the Highlights Documents (a summary of both the AFR and the APR). Every agency must publish the PAR to demonstrate its performance over the past year. The AFR is due in November to Congress, OMB, and the American public. The majority of the PAR is the discussion of the performance measure results. The PAR also contains the fiscal year financial information as a way to provide more transparency to the American public.

## **Appendix A: A Summary of Legal Requirements for Performance Measurement**

### **CHIEF FINANCIAL OFFICERS (CFO) ACT OF 1990**

The CFO Act requires each Federal Agency to:

- submit to the OMB annual, audited financial statements for each revolving fund, trust fund, office, bureau, and activity which performs a substantial commercial function; and
- develop and maintain an integrated agency accounting and financial management system including financial control.

### **FEDERAL ACQUISITION STREAMLINING ACT OF 1994 (FASA)**

FASA requires each Federal Agency to:

- approve or define the cost, performance, and schedule goals for major acquisition Programs;
- determine the continuing need for Programs that are significantly behind schedule, over budget, or not in compliance with performance or capability requirements; and identify suitable actions to be taken, including termination, with respect to such Programs; and
- develop results-oriented acquisition process guidelines for implementation by agencies in acquisitions of property and services.

### **GOVERNMENT MANAGEMENT REFORM ACT OF 1994 (GMRA)**

GMRA requires each Federal Agency to:

- submit to OMB a single, audited financial statement for the preceding fiscal year, including performance measures of outputs and outcomes;
- give a clear and concise description of accomplishments, financial results, and conditions; and
- disclose whether and how the mission of the Federal Agency is being accomplished and what, if anything, needs to be done to improve either Program or financial performance.

### **GOVERNMENT PERFORMANCE AND RESULTS ACT OF 1993 (GPRA)**

GPRA requires each Federal Agency to:

- develop strategic plans which include a comprehensive mission statement, a statement of goals and objectives and how the Federal Agency plans to achieve them, a summary of resources required to meet those goals and objectives, and a description of key external factors that could affect achievement of these general goals and prepare annual plans setting performance goals; and
- report annually on actual performance compared to goals.

### **OMB CIRCULAR A-11 PREPARATION, SUBMISSION AND EXECUTION OF THE BUDGET**

OMB Circular A-11 requires each Federal Agency to:

- prepare a performance budget that fully integrates the annual performance plan with other elements of the agency budget request;
- clearly explain the relationship between performance goals and the costs for achieving targeted levels of performance; and
- link strategic goals with related outcome-oriented long-term and annual performance goals and the costs of specific activities that contribute to the achievement of those goals.

## **OMB CIRCULAR A-123 MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL**

OMB Circular A-123 requires each Federal Agency to ensure that:

- programs achieve their intended results;
- resources are consistent with the agency mission;
- programs and resources are protected from waste, fraud, and mismanagement;
- laws and regulations are followed; and
- reliable and timely information is obtained, maintained, reported, and used for decision-making.

## **OMB CIRCULAR A-136 FINANCIAL REPORTING REQUIREMENTS**

OMB Circular A-136 requires each Federal Agency to:

- prepare and submit audited financial statements and performance management reports in the Performance and Accountability Report (PAR); and
- provide financial and performance information that enables the President, the Congress, and the public to assess the performance of an agency relative to its mission and to demonstrate accountability.

## **Appendix B: Internal Control Forms**

### **Performance Measure Change Control Process**

**Introduction:** Maintaining, implementing and enhancing a performance program necessitates occasional changes to performance targets. To effectively manage these changes, the Office of Program Analysis and Evaluation (PA&E) has implemented a control process.

**Purpose:** The purpose of a change control process is to document the history of a performance measure from its first recordation in the multi-year Congressional Budget Request through its implementation in Joule, DOE's automated performance tracking system. This information is frequently requested by auditors to determine whether the Department of Energy is performing all the work and only the work authorized in appropriations. A performance measure change control process assures that modifications are identified, coordinated, reviewed, approved, and documented and implemented in a timely and disciplined manner.

**Discussion:** Events occur throughout the year fostering the need to change performance measures including:

- Appropriations, particularly following Continuing Resolutions;
- Measurement Analysis and Formulation;
- Internal performance measure review;
- PART;
- Transfers of work to/from other organizations; and
- Unanticipated outcomes (such as premature off-ramping due to less than desirable interim results).

This guidance provides a consistent review, tracking and approval process for these changes.

The starting point for the implementation of the Performance Measure Change Control Process is the FY 2007-11 Congressional Budget Request. PA&E analysts are asked to compare performance measures contained in this budget with the contents of Joule and confirm that a Performance Measure Change Request form is filed for each discrepancy. As always, changes to performance measures during the fiscal year, after the implementation of an authorized appropriation is already underway, can not be entertained.

As noted on the form, the appropriate Office of Management and Budget (OMB) analyst must be notified of the Performance Measure Change Request. The Request is then signed by the Joule user, who is authorized to act for Program Secretarial Officers in the area of performance, and by the PA&E analyst, who verifies the acceptability of the change.

Forms are requested as soon as a change is identified.

Point Of Contact/Performance Measure Change Control: David Abercrombie, CF-20, 202-586-8664.

## **Form 1: Performance Measure Change Requests**

**Directions:** The purpose of this form is to document changes in performance measures from first recordation in the multi-year Congressional Budget Request through implementation.

In completing this form, only one measure request change is permitted and all data fields must be completed for a measure change request to be considered. Changes to performance measures during the fiscal year, after implementation of an authorized appropriation is already underway, can not be entertained. Please contact your Office of Program Analysis and Evaluation analyst for additional information.

Fiscal years of most recent Congressional Budget Request:  
Event prompting this change:

### **Current measure**

Fiscal year:

Current measure in most recent Congressional Budget Request:

Current target:

Current milestones:

Q1:

Q2:

Q3:

Q4:

### **Proposed Change**

Proposed measure:

Proposed target:

Proposed milestones:

Q1:

Q2:

Q3:

Q4:

### **Documentation**

Supporting documentation for proposed performance measure:

Is documentation included in the Internal Control for Documentation?

### **Explanation**

Need for change:

Programmatic impact of change:

Impact on PART measure alignment:

### **Approval/Notification**

Date of notification of OMB analyst

Date and signature, authorized Joule user

Date and signature, PA&E analyst

## **Form 2: Performance Reporting and Documentation Processes**

### **Purpose**

The following forms and associated guidance are designed to strengthen DOE's documentation requirements and procedures pertaining to the quality of reported results and the supporting documentation prior to official submission to Joule. This is accomplished by improving the guidance with respect to the quality control of submitted performance results and management oversight of those submissions.

### **Internal Control: Documentation of Performance Results**

#### **Directions**

Please summarize the requested information at the office level and complete all entries using "N/A" where "not applicable". The National Nuclear Security Administration (NNSA) is asked to provide aggregate information for Weapons Activities, Nuclear Nonproliferation, and Naval Reactors. The completed form is an office's internal control documentation. The Office should keep the completed form to document their internal control process. These forms along with the completed Documentation constitute an *effective system of management controls* per the Government Auditing Standards, Section 6.54 b.

- 1) Office:
- 2) Does the Internal Control Process, described below, pertain to all measures? Describe any shortfalls:
- 3) Using the guidance provided in Sections 6.53 and 6.54 of the Government Auditing Standards, has the office consistently used the most credible evidence available to document the results of a performance target? Describe any shortfalls:

#### **Internal Control Process**

- 1) In a paragraph or so, describe how and when performance results are generally reported, documented, verified by staff and certified by senior management:
- 2) Who is the Program Secretarial Officer or designee certifying the final performance results in Joule?
- 3) How are office senior managers informed of performance measures and results?
- 4) Identify which, if any of the performance results are calculated, the calculation, and how the result is verified:
- 5) If the documentation of the performance results consist of certifications by a signed document or email, provide the text to be used that indicates the result is clear and unambiguous:
- 6) If available, list the repository for the documentation, such as a website:
- 7) Identify when the documentation is to be available and the frequency or the publication date:

- 8) Identify any additional sources of supporting documentation should auditors require further substantiation:

**Approval/Notification**

Date and signature, authorized Joule user

Date and signature, PA&E analyst

Date and signature, PA&E management

