

- 1.1 Purpose.** This chapter describes the annual performance-based budget process and the support activities provided by the Office of Planning and Performance Management (OPPM) in that process.

The Government Performance and Results Act (GPRA) requires agencies to articulate priorities for the agency as a whole, measure progress in achieving those priorities, and link those priorities to the budget decision-making process. The requirement to develop annual performance plans, which link long-term goals (defined in the agency's Strategic Plan) with annual program targets and with resources required to meet those targets, is fulfilled through the annual performance-based budgeting process and submission. The integration of performance metrics and budget processes allows programs, agencies, the Office of Management and Budget (OMB) and Congress to evaluate program success against taxpayer funding received for the program (i.e., "what did we get (level of performance achieved) for the dollar amount we spent").

- 1.2 Scope.** Annual budgetary planning and reporting applies to all programs under the authority of the Assistant Secretary of Indian Affairs (AS-IA), the Bureau of Indian Affairs (BIA), and the Bureau of Indian Education (BIE).

The collection of GPRA performance information as it pertains to the annual budget process is a collaborative effort among federal and tribal partners. The collection of timely, accurate, and appropriate performance information is essential to successful performance management of federal Indian and Alaska Native programs. Tribal governments or tribal organizations operating Indian Affairs (IA) programs under grants, contracts or compacts authorized by the Indian Self-Determination and Education Assistance Act, as amended (25 U.S.C. §450 *et seq.*) are required to comply with policies and procedures if required by statute or regulation.

- 1.3 Policy.** It is the policy of IA to comply with all applicable federal laws, regulations and Department of the Interior (DOI) policies and procedures regarding performance management, including the annual performance report and budget submission.

1.4 Authority.

- A. P.L. 103-62, Government Performance and Results Act of 1993 (GPRA)
- B. P.L. 111-352, GPRA Modernization Act of 2010 (GPRAMA)
- C. P.L. 101-576, Chief Financial Officers Act of 1990 (CFO Act)
- D. OMB Circular A-11, Preparation, Submission and Execution of the Budget
- E. Executive Order 13450--Improving Government Program Performance, November 13, 2007
- F. OMB and DOI annual guidance memorandums for budget preparation
- G. DOI Validation and Verification (V&V) Certification guidance

1.5 Performance-based Budget Overview.

The primary document for annual performance planning is the DOI's Annual Performance Plan and Report (APP&R). The APP&R is discussed in more detail in 20 IAM 3. The annual budget justification is viewed as a companion document to the APP&R and they are submitted together as DOI's annual performance submission to the OMB (and eventually to Congress).

The performance information in both documents is used by OMB, Congress, and the DOI as a baseline for performance discussions throughout the performance execution period described in the budget justification. The annual budget justification process provides an opportunity for agencies to identify gaps between current and desired performance results and to estimate the level of resources required to close the performance gaps. The budget also enables agencies to allocate resources amongst competing needs. Additional annual performance measures and targets may be incorporated into annual performance budgets in order to demonstrate incremental performance differences that would result from increases or decreases in requested funding.

1.6 Responsibilities.

- A. **IA Chief Financial Officer** is responsible for fulfilling the statutory requirements of the CFO Act and GPRA, including compliance with such policies and requirements as may be prescribed by the OMB and DOI. The CFO is also responsible for the systematic measurement of performance, such as source data used to derive evidence for cost and labor efficiency statistics, which are used in effective program management and may be used in the budget justifications.

- B. **IA Program Directors** are responsible for certifying that all performance data submitted for their respective program is accurate and complete, including the ability to provide certification of an established validation and verification (V&V) process and evidence to support submitted data.

- C. **IA Program Offices** including AS-IA and Bureau Central Offices, Regional Offices, Districts, and Agencies are responsible for:
 - 1. The collection of data and preparation of budget documents, including integrating performance information into budget justifications, and developing justification statements that include action items and performance measure trends and context;
 - 2. Timely submission of budget documents to allow senior management adequate time for review during each stage of the budget preparation process;
 - 3. Reconciliation of conflicting data in the budget documents and the APP&R;

4. The quality control of submitted performance information, including conducting the V&V process as recommended by the Department, and certification of the data's accuracy.
- D. OPPM Desk Officers** are responsible for the review and quality control of submitted performance information, performance and budget guidance, and technical assistance. Additionally, Desk Officers should ensure that such budget justifications meet the requirements of DOI's V&V guidance, thereby ensuring targets and actual data match in the DOI Performance Management Information System (PMIS) and the IA Performance Management System (IA-PMS).
- E. IA Office of Budget Management (OBM)** is responsible for sharing draft budget justification materials with OPPM to ensure correct performance data and analyses are included in the President's Budget. OBM will also provide current comprehensive tables to OPPM to ensure that accurate budgetary costs are included in the APPR.