



The Bottom Line

Newsletter of the
AMERICAN ASSOCIATION FOR BUDGET & PROGRAM ANALYSIS

Vol. XXIII, Number

September 2003

President's Message



President's Message

Welcome to one of the most challenging years ever in the realm of budgetary, financial, and program management. Your vast experience and professional knowledge are now used and valued, as in no other times in history to tackle the toughest problems facing us. Our nation is confronted with a looming deficit in the immediate years, international turmoil in multiple geographic areas and churning political activity throughout the world as well as domestically. All this, coupled with the increasing tempo of political partisan positioning as a national election is in our not so distant future.

Our national economy is a global economy with the impacts of Operation Enduring Freedom, our commitment to political stability and superpower contributions to worldwide areas of national security and interest. Domestic economic stimulations are ongoing with almost a century of reduction of interest rates are being employed to energize our economy. Coupled with tax cuts, the roles of budgeteer, financial and program manager will be tested as never before. Arming ourselves with the most current information, keeping abreast of technology tools, and applying the optimal methods to deal with our potential engagements of gigantic magnitude is our best strate-

gy. In the future, issues will be addressed that affect our budget and economy that are of critical concern. Topics such as upheavals in interest rates, effects of tax cuts, and economic stimulation will not be off limits at AABPA symposia.

Our Spring symposium was a reflection of AABPA's acknowledgment of critical topics necessary for clarity and discussion. The significance of matters of the Department of Defense will become more a part of AABPA with the vast impact of acquisition and maintenance as well as our military personnel upon the Federal budget. Dr. Zakheim talk was a refreshing yet sobering look at the mammoth task of financial information management at the Department of Defense. The national effects of the Department of Homeland Security are equally newsworthy. To construct domestic security while organizing existing government entities and being the architect for budgetary requirements is a task of huge complexity. It is the responsibility of professionals to make this Department realize its destiny and to support the American public. The present and future members of AABPA are here to support that awesome task.

Only by the continual feeding and caring of our intellectual and professional appetites can we improve our abilities to perform in the manner necessary to address the myriad of concerns. We will continue

our roles in AABPA by expanding knowledge of global concerns as well as domestic forefronts of budget, financial, and program management. Our symposia may not cover the many subjects that we all have interest in, but during the year, they will be addressed either by our general session speakers, panel discussions, led by AABPA subject matter experts, or during our very successful monthly program meetings.

Our monthly programs have been conducted on a much-improved scale from recent years. Within the past year we have gained a large luncheon audience and our speakers are most knowledgeable and enthusiastic on sharing information. These programs are most beneficial in their ability to be flexible and tackle the most recent and news-breaking events. Please participate in these monthly programs, either as a guest or speaker on the most controversial topics.

Your continued support is evident by our robust membership receipts. Your support of AABPA results in the finest of symposia possible. Please keep current in all elements of our organizational activity.

I wish to thank the board members, officers, and tireless workers of AABPA whose devotion to make our symposia the best is apparent. Because of your hard work and our membership, we have the ability to continue to provide the best forums in

continued on page 7

The American Association for Budget & Program Analysis is a non-profit organization devoted to furthering knowledge in budgeting, program analysis and related fields. Through its programs, AABPA provides for the exchange of ideas and experience of its members in government, academic and private sectors. For more information, write AABPA, Box 1157, Falls Church, VA 22041, or call (703) 941-4300.

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Breathing Life into GPRA: The PART Initiative

Krista Tibbs, Reporter

Diana Espinosa, Deputy Assistant Director for Management at the Office of Management and Budget (OMB) and Mary Cassell, Program Examiner in the Education Branch at OMB, provided an overview of the Program Assessment Rating Tool (PART), a method of systematically and transparently assessing program performance. The PART asks basic questions that measure program performance relative to a high standard of clear purpose, solid planning, strong management, and demonstrable results. It reflects the framework established in the Government Performance and Results Act (GPRA): long-term outcome goals supported by annual performance goals in the context of an agency' strategic planning.

Programs to be assessed by the PART were flexibly defined as a unit of analysis for budget decisions that would be recognizable as programs to Congress, OMB and/or the public. Descriptions, results and funding levels for programs assessed by the PART, representing approximately 20% of the federal government, were included in the FY 2004 Budget. More than half of programs reviewed received scores of "Results Not Demonstrated," either because they did not have good performance measures or good data on performance measures.

Three other panel members presented their perspectives on the process of completing the five PARTs for the Food and Drug Administration (FDA): Matt Vaeth, Program Examiner for the Public Health Branch of OMB, Patti Barnett-Jones, a Department of Health Human Services (HHS) Program Analyst for GPRA in the Office of the Secretary, and Morris "Butch" Bosin, Director of Planning Staff at FDA. Common themes throughout the presentations

and audience questions included the importance of a collaborative process and good communication, agency involvement, managing workload and timing, defining the scope of programs and performance measures, and an understanding of the link between budget and the PART.

Collaborative process and Communication: All of the panelists acknowledged the value of the meetings that launched the process: an initial discussion with FDA leadership and HHS, a kickoff meeting with FDA and HHS staff, specialized meetings for each of the five FDA programs to be "PARTed", and a crosscut meeting with FDA economists and regulatory staff. These meetings raised important questions and facilitated a common understanding of the process among the involved parties. Face-to-face meetings throughout the review were valuable to a collaborative working relationship, avoiding some of the frustrations of trying to explain and resolve issues over e-mail. Butch explained that the FDA process was aided by the history of effective formal as well as informal working relationships among the HHS central office, FDA and the OMB examiner. He recommended that OMB examiners provide frank feedback during review meetings and to raise possible scoring issues in advance of the full scoring and appeals.

Agency involvement: The panelists cited FDA's analytical approach, enthusiasm of the staff, and a history of taking performance seriously as critical to the value of the process. For HHS, although the process was program-driven, guidance was provided through the Department and drafts were reviewed and appeals completed at the

continued on page 8

Financial Management Performance Standards

Joan M. McKean, Reporter

Rounding out a series of sessions related to President Bush's Management Agenda, two leaders in this field updated the attendees on the work to develop these standards and how financial management government units can "get to the green", on the OMB Scorecard. Joseph L. Kull, Deputy Controller of the OMB Office of Federal Financial Management and a member of the Chief Financial Officers Council, described the development of these standards for measuring performance. With such measurements, agencies can have common performance measures to evaluate themselves against other agencies and to see how well their programs are performing. This focus is consistent with the Administration's efforts to link performance measures to budget decisions.

An OMB "super" Circular is being drafted, the purpose of which is to consolidate, establish, and update government-wide policies and procedures related to executive branch Federal agencies' financial and performance management and reporting. The objectives of this Circular are to:

- * Set forth standards of success for internal control and financial management system.
- * Require agency performance and other financial information/reports (external and internal) to be reliable, timely, and consistent.
- * Establish success measurements for financial management systems to satisfy the requirements of the Federal Financial Management Improvement Act (FFMIA).
- * Establish the form and content for the Performance and Accountability Report with the objectives of: providing useful performance and other financial information for external and

internal users; and standardizing agency reporting.

- * Consolidate multiple assurance statements requirements under the laws listed under Authorities into a single Statement of Assurance by the head of the agency.

- * Allow agencies to design financial management systems that effectively (timely and reliably) meet their external and internal reporting requirements/needs.

- * Establish policies for agency audits.

- * Establish the Standard General Ledger (SGL) requirements under the FFMIA.

Federal agencies' performance/financial management will be assessed and evaluated based on each agency's achievement of the objectives for internal control and financial management systems set forth in this anticipated super Circular.

The Standards for Success in Financial Management - getting to the green on the Scorecard - means meeting all Core Criteria:

- * Financial management systems meet Federal financial management system requirements and applicable Federal accounting and transaction standards as reported by the agency head.

- * Accurate and timely financial information.

- * Integrated financial and performance management systems supporting day-to-day operations.

- * Unqualified and timely audit opinion on the annual financial statements; no material internal control weaknesses reported by the auditors.

Mr. Donald G. McCrory presented the National Science Foundation as a case study of how the audit process can be improved. He is currently their Deputy Chief Financial Officer, having joined NSF in October 1997

as their Chief of Accounting Operations, where he was instrumental in managing their agency to its first ever unqualified financial audit opinion in 1998. Mr. McCrory's leadership in the production of NSF's Performance and Accountability Reports has yielded four awards of excellence for them. During his speech he emphasized the importance of accelerating the audit process. The NSF has an Audit Committee, which meets monthly and involves all stakeholders. The FY 2003 audit accelerated plans are outlined in an NSF/OIG Joint Memo to OMB dated April 24, 2003. Milestones include: Preliminary Performance and Accountability Reports to KPMG, August 25, 2003 (3rd quarter results), Closing NSF's books on October 17, Final Performance Measures to KPMG on October 27, Final Audit Report Issued by KPMG on November 14, and Final GPRA Performance and Accountability Report to OMB on Nov. 17.

To meet the challenge of accelerated reporting, the ending General Ledger balances are warehoused into an Access Database outside of NSF's main financial system. Accrual/adjusting entries are posed in this Access Database to generate Adjusted Ending Balances. Then, the Adjusted Ending Balances are closed utilizing an automated closing process. Because Financial Statements are automatically generated, NSF is able to create Interim Financial Statements efficiently without interfering with operations.

In short, NSF has pioneered the systems, strategies, and processes that provide the reliable, timely, and useful performance and financial information with which to measure results and to hold the agency accountable.



Long-Term Commitments in the Federal Budget

David Eisenstadt, Reporter

Over the course of the last half-century, Congress has occasionally debated how to recognize the nation's long-term financial commitments in the budget. Today, as the population ages in the United States and other industrialized nations, budget professionals face the challenge of recognizing and budgeting for the long-term costs of pensions and other government programs that bear presently unaccounted for costs. However, according to Dan Kowalski, Director of Budget Review for the majority staff on the House Budget Committee, Congress appears unlikely to implement recognition of most of the nation's long-term fiscal exposures until deficits are under control again.

Among a panel of three speakers, Mr. Kowalski presented analysis of how Congress is likely to treat long-term fiscal liabilities over the next several years. Carol Henn, Senior Analyst in the Strategic Issues team at the U.S. General Accounting Office, addressed the types of long-term budgetary commitments faced by the government, focusing on environmental liabilities and how the budget process might be altered to properly account for those liabilities. Jim Bumbry, Deputy Division Chief for the Public Expenditure Management Division of the International Monetary Fund's Fiscal Affairs Department, compared the United States to other industrialized countries in methods of addressing long-term financial commitments, particularly those resulting from aging populations. Christine Bonham, an Assistant Director for Budget Issues in the U.S. General Accounting Office's Strategic Issues team, moderated the session.

Ms. Henn opened the session by explaining that current budget rules do not account for most of the long-term financial liabilities faced by the

U.S. government. This is a problem because eventually the government must commit budgetary resources to pay these costs and this is likely to encumber future fiscal policy. Sound budgetary decision-making would recognize the future costs the government would face when it undertakes new projects or programs that require future budgetary resources. Ms. Henn focused her talk on environmental liabilities, which tangibly demonstrate how today's budget rules fall short of recognizing long-term program costs. For example, the government never budgeted for the eventual clean-up costs of nuclear waste when it constructed nuclear weapons facilities. Therefore, the billions of dollars presently spent on nuclear waste clean up restrict the fiscal flexibility of today's Congress.

Ms. Henn noted that Congress could improve budget transparency and better match resources with results by accruing budget authority for estimates of the long-term costs involved in any government program. Though estimates are problematic because of their inability to predict changes in technology or regulation, they would at least force Congress to recognize that long-term costs exist. Re-estimates of future costs could be submitted annually to reflect any changes in technology or regulation.

Mr. Kowalski agreed that change is necessary so that the budget accounts for long-term commitments but he noted that changes in the past were all parts of larger legislative efforts and that Congress has never passed a bill with the specific aim of accounting for long-term fiscal exposures. Given the large swings in the budget's baseline estimates from surplus to deficit in the past couple of years, few members of Congress today would engage in serious discussions about estimating long-term costs of programs. While Congress is interested in prop-

erly accounting for the government's long-term budgetary commitments, the issue is unlikely to be considered until deficits are phased out.

Mr. Kowalski said that once Congress reduces deficits, it is likely to address budgeting for the long-term costs of Federal insurance programs, post-retirement health benefits, and possibly environmental liabilities. Federal insurance programs are the most problematic because current budget rules show them as cash positive today from the premiums that are paid in, without accounting for the future liabilities accruing in these programs. The rules need to be changed to account for the cost of insurance programs up front, in a manner similar to credit reform rules. For other programs, Congress should establish budget process mechanisms to address the long-term costs of explicit liabilities and financial commitments.

Mr. Brumby compared the treatment of long-term fiscal exposures in the United States to other nations, and to New Zealand in particular. The U.S. and other OECD countries have exited a historical era of "fiscal abundance" in which medium-term budget analysis painted a rosy picture of government budgets. However the rapidly growing proportion of retirees to workers has now entered the medium- and long-term budget analyses. In light of the upcoming budget challenges presented by aging populations and other long-term liabilities, eight OECD countries, including the U.S., have recently adopted some accrual accounting. And many other nations, including some developing countries, are considering implementation of accrual accounting.

Thanks to its Fiscal Responsibility Act, New Zealand requires its legislature to consider any fiscal policy changes on a short-, medium-, and

continued on page 6

Introduction to Activity-Based Budgeting (ABB)

Sharnell Montgomery, Reporter

Traditional budgeting demands too much time, too much staff, and tends to be an exercise based on historical precedent. Activity-based budgeting (ABB) provides a new paradigm from traditional budgeting and a more robust methodology for predicting resources based on customer demands. While ABB does not replace traditional budgeting, it enhances an organization's understanding of resource requirements by providing improved insight into expected production levels and unit costs per product/service. ABB is dependent upon the business intelligence available from an organization's existing activity-based costing (ABC) model. ABC provides insight into the costs of activities and products/services produced by an organization, and the "drivers," or causes, of those costs.

Kathryn East of Grant Thornton kicked off the session by describing the shortfalls of traditional budgeting and how ABB provides improved budget visibility and justification by linking customer demands for products/services to their associated costs. Ms. East provided a walkthrough of an ABB model and explained each of the key components, including:

- * Understanding products and/or services. The organization must know what product and/or service they are budgeting for. Although this seems like a fairly easy question to answer, for many federal service providers, there remains a lack of a "common language" about specific products/services delivered to customers.

- * Understanding the costs for each product and/or service. Using existing intelligence built into an organization's ABC model, unit costs of each product/service are calculated and used in the ABB modeling.

- * Customer demand for products/services. The organization implementing ABB must be able to predict customer demand for each product/service they deliver.

- * Consumption rates. Based on intelligence in the ABC model, the organization can understand the consumption of business activities, and ultimately resources (e.g., labor, equipment), associated with a certain level of customer demand.

- * Capacity. Once expected demand is identified, the organization must assess its capacity to meet such demands. For example, are labor or machine resources sufficient to meet expected customer demands? Again, the intelligence contained in an organization's existing ABC model can assist in determining capacity.

Lastly, Ms. East explained that over the long-term, organizations should transition from ABB to performance-based budgeting. Performance-based budgeting is a process that outlines an organization's budget against their strategic goals.

Next, Ms. East introduced panelists Major Rod Brewster of the U.S. Marine Corps (USMC) and Martin Heinze of the Department of Interior (DOI), Mineral Management Service (MMS).

Major Brewster discussed the background and need for ABB within

the USMC. While the USMC is well known for its large ABC implementation across base support operations, the ABB methodology has been a fairly recent addition. ABB is being implemented across the USMC to improve its ability to develop and justify budget requests. The existing ABC models are used as a foundation to identify cost within USMC's 37 "core" base activities and functions. Once the cost is identified via ABC, the USMC links the cost to performance measures and evaluates resource alignment and allocation. Going forward, the USMC expects to benefit from ABB with improved insight into the specific outcomes associated with budget requests and budget justifications.

Martin Heinze of the MMS explained how the performance-based budgeting model helped his organization align activity and product/service costs to the organization's goals and strategies. This initiative was developed to meet the requirements of the President's Management Agenda for budget and performance integration, and has provided the MMS with new visibility into the activities and outputs associated with the delivery of strategic outcomes. Beyond its own internal strategic alignment, MMS has developed a methodology to link MMS' performance measures to DOI's departmental goals and strategies. This will be used to support budget justifications within the context of DOI's strategic plan. ★

Long-Term Commitments in the Federal Budget

(continued from page 4)

long-term basis. In addition to adopting accrual accounting, New Zealand also implemented the concept of sovereign net worth, which is determined by the government's realizable net worth and expected cash inflows and outflows. This tool has been used to take account of long-term obligations, which are not necessarily recognized as liabilities. When it became apparent that New Zealand's aging population would cause a large increase in pension expenses relative to GDP, the government maintained higher taxes and established a prepaid pension trust fund that would effectively smooth tax policy and the cost of pension programs over the next several decades.

Mr. Brumby concluded with views on how the United States is likely to address its own long-term liabilities. He said that on the basis of what had happened in other countries, the US was on a path that would lead to the introduction of full accrual budgeting. The logic was inexorable that having instituted accrual financial reports for government, accrual budgeting would follow sometime in the future. This would be supported by continued use of long term forecasting and disclosure where recognition criteria for liabilities were not met, but where some form of obligation existed. ★

MARK YOUR CALENDARS NOW!

The AABPA Fall Symposium

will be held
Friday, November 21, 2003

at the
Capital Hilton Hotel

Please check our website at
www.AABPA.org for more details!

At its most recent meeting, the AABPA Board established a committee to recommend to the Board the next recipient of the James L. Blum Award for Distinguished Service in Budgeting. AABPA members are encouraged to nominate individuals for this prestigious award. Names, accompanied by a brief supporting statement, should be sent to the committee's chair, Ron Boster, at BosterR@pcaobus.org. The criterion for the award is:

James L. Blum Award for Distinguished Service in Budgeting

The person selected for this award shall have a distinguished record of accomplishment in public budgeting, shall have been a respected leader in the budgetary community, shall have significantly advanced the state of knowledge in the field, and by personal example, shall have set an exceptionally high standard of achievement, professionalism, and ethics for all public servants. The recipient of this award shall be selected by the Board in any manner the Board deems proper and appropriate provided that this award shall not be given more than once in any single year.

ATTENTION MEMBERS

AABPA in the near future plans to mail association materials to members' home addresses, unless we hear from you otherwise. This is because of the delays in agency post offices caused by irradiation of incoming mail. Please call or e-mail Chris Lawson at 703-941-4300 or AABPA@aol.com if you want your mail to continue to be sent to your office address.

Last, but very important, please look at the date stamped onto your mailing label for this newsletter, as it notes when your membership expires and it is time to renew your membership dues. The year appears first and then the month (e.g., 04/03 would be March of 2004). So if the date on your label is before 03/09, please renew your membership if you have not already done so. Thanks for your cooperation on these matters.

2004 Appropriations Prospects

Art Sauer, Reporter

The outlook for this year's appropriation process is murky, at best, according to the panelist's crystal ball. Convener George Krumbhaar set the stage by pointing out many of the uncertainties in the process - How to fund Homeland Security? Will a prescription drug benefit be passed? Will appropriators be able to get by with only a four percent increase? What will passage of tax cuts mean to appropriations? Can all of the bills be passed by October 1?

Each of the three panelists built on these themes and added a few twists of his/her own. Bill Hoagland, Director of Budget and Appropriations, Office of the Senate Majority Leader, reported from his perspective that things may look bad but they're not as bad as last year. The failure to pass a budget resolution in the Senate doomed FY 2003 appropriations from the beginning, because it caused confusion about the 302 allocations. This confusion showed why a budget resolution is needed. This year, a budget resolution conference bill has already been passed.

Joe Minarik, Policy Director, Democratic Staff, House Budget Committee, countered that the House had trouble with the 2003 appropriations because the Republican leadership was unable to develop a realistic spending plan. He saw nothing in the present situation that made him think it would be any better this year. In fact, he commented that this year's budget

context is the most explosive in his career. The impact of demographic trends associated with the aging of the baby boomers is closing in and there is little to no room to correct errors. In five years the first of the baby boomers will begin to collect Social Security. The seriousness of the situation is underlined by the fact that the debt limit will be reached in May despite the fact that April is the biggest revenue month of the year.

Hoagland cautioned the audience to be skeptical of those who say the numbers for 2004 are locked in. There are plenty of pressures to raise the spending numbers. Still there is hope because 2004 starts with one aggregate discretionary number in both the House and the Senate. While the statutory restraints have been removed, the Senate has included points of order that will control spending.

Minarik stated that Administration policies do not help. Economic growth is low, technical re-estimates of revenues are bringing the numbers down, and tax cuts will exacerbate the trends. Further, the budget resolution has spending reductions not based in reality. Many of the proposed mandatory cuts have already been rejected and the President's budget does not show where discretionary cuts are to be made. Echoing what Bill Hoagland said, he agreed that unspecified reductions shown in budget function 920 where unlikely to be achieved. If the cuts in low priori-

ty programs don't happen, the process is in trouble. History indicates it will be hard to get the cuts. Further, the full cost for actions in Iraq is not yet known. The process is moving in a more adversarial direction that will make it even harder than last year to pass appropriations bills on time.

Lisa Caruso, Budget & Appropriations Reporter, The National Journal, was looking forward to the fun in the appropriations process - the wrangling to get bills passed. She was more upbeat than the other panelists, because she feels that the Republican Leadership has gotten the message that they must get the job done. Tom Delay, the Republican majority leader in the House, is a spending conservative who feels he must show he can move legislation. He will try to do it with Republican votes. In the Senate, Ted Stevens controls the Appropriations Committee and he has expressed interest in increasing spending in certain areas. One trend that could help the conservatives is that some of the conservative House members have been elected to the Senate, increasing their power in that body as well.

All in all, the panelists agreed that it will be hard to accommodate the demands for new spending and the hardening of partisan positions with economic realities and still pass all of the appropriations on time.

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Presidents Message

continued from page 1

the Washington, D.C. area for professional symposia. As we confront the many problems, equipping ourselves with the best knowledge possible will be our preferred tool. AABPA is present to aid in that

effort of professional development of human capital. With your continued efforts of professional contributions and the introduction of new members, we will remain as the organization of choice for sharing of knowledge with professional symposia as its primary medium. I encourage you to be a strong advo-

cate of AABPA, there is much reason to be—our Federal, State, and local professionals will be better because of it.

Thank you.

Very Respectfully
Rex B. Reagan,
President, AABPA

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Continued from page 2
**Breathing Life into GPRA:
 The PART Initiative**

Department level, which was useful for knowledge sharing and consistency and quality in the use of evidence across agencies.

Managing workload and timing: All panelists emphasized that the PART involves a substantial workload in a relatively short timeframe. Patti recommended that agencies be prepared to start briefing early in the year and to plan for the workload, guarding against the risk of diverting resources away from what is actually being evaluated. She also noted that because Matt had been working with FDA for a long time prior to the PART, they were all able to get into the nuts and bolts right away, but if examiner orientation is necessary, it should be worked into the plan.

Matt noted that the PART process completed in August 2002 was too late for use in the agency budget submissions for FY 2004 and that the FY 2005 process would be completed earlier. He suggested that agencies provide focused, relevant data to support "yes" answers, that too much information is not helpful to either party. Butch noted that the tight timing dictates that the focus be on communication rather than analysis. Patti's "PARTing thoughts" to agencies and programs included utilizing resources to make a strong case for their assessments.

Performance Measures and Budget Formulation: The panelists explained that determining the appropriate level of analysis for a program before the assessment is critical

and that determining the scope of the program's goals is also critical (world effect vs. effect in the communities that are the focus of the program), particularly in developing performance measures.

• Matt and Mary noted that long-term outcome goals and annual performance goals are crucial to programs' receiving credit for results, and therefore, has been the most controversial part of the process. Patti highlighted a potential shortfall of the PART linked to this emphasis, that programs may develop goals they cannot measure or without political or program leadership buy-in just to raise scores.

All of the panelists highlighted the absence of a concrete relationship between the PART scores and budget decisions. Examples were provided demonstrating programs that received increases in funding because of good performance, and others that received increases in funding in order to improve performance. Some panelists and audience members were frustrated by the lack of clarity in how the PART was used in the budget process. Butch expressed that leadership just wants to know whether the scores are going to mean more dollars or not? If they don't raise the PART score, will the budget go away? Diana and Mary explained in the overview and during the question and answer session, that budget decisions involve many factors and the PART was not designed to dictate funding. Its purpose is to inform agency and OMB decisions for management, legislative or regulatory improvements, as well as budget decisions, and to focus on program improvements and measure progress. ★

DILBERT BY SCOTT ADAMS



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Mark Your Calendar

for AABPA's Program Meeting

on November 13th

Cora Beebe, Director of

The Center for

Improving Government Performance

at the

National Academy of Public Administration (NAPA)

will discuss her work for OMB assessing

the Program Assessment Rating Tool (PART).

The session will be held at the Congressional Budget Office

from 12:00 to 1:00.

Room will be posted on our Web site and on program flyers

MEMBERSHIP APPLICATION
TO BE STRIPPED IN HERE



Members and prospective members enjoy conversation, beverages and hors d'oeuvres at the AABPA Annual Meeting/Spring Reception, held June 25, 2003 at the Congressional Budget Office.



Debi Schilling presents an Outstanding Service Award to Patrick Mullen for his service as Vice President of Communications.



Debi Schilling presents George Krumbhaar with a Certificate of Appreciation for his years of service on the AABPA Board of Directors.



Debi Schilling presents Teri Gullo with an Outstanding Service Award for her service as Vice President for Programs.



Incoming President Rex Reagan presents Debi Schilling with an award for her service the past year as AABPA President.

**AMERICAN ASSOCIATION FOR
BUDGET & PROGRAM ANALYSIS**

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