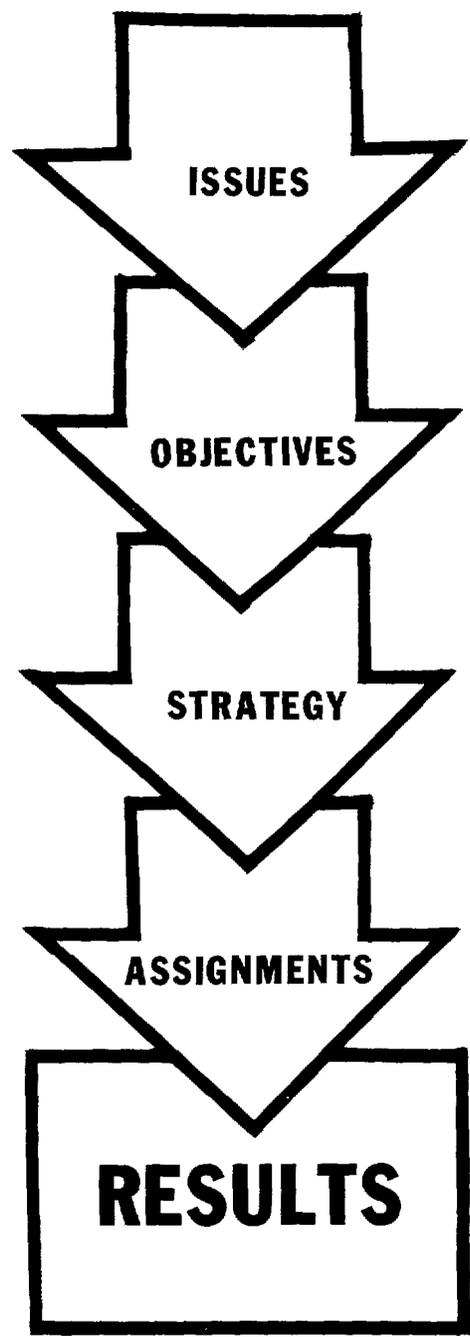


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Other - unrestricted



ISSUE AREA PLANNING IN GAO



U.S. GENERAL ACCOUNTING OFFICE

012533
(attch)

Memorandum

October 7, 1980

TO : All Professional Staff Members

FROM : Comptroller General *James A. Starks*SUBJECT: Manual For Preparing
Issue Area Plans

The program planning process has been a valuable tool to GAO by providing good direction to our work. It provides a basis for better assuring that issues drive our work and that specific jobs support those issues. It also helps define operating divisions' responsibilities and enhances coordination within the Office. It clearly holds the promise that we can better define our objectives, better articulate the reasons behind our assignment selections, and more judiciously allocate resources according to priorities established for our wide range of responsibilities. Given increasing workload demands with fairly constant resources, we must plan well.

The exercise of preparing a program plan has the built-in benefit of enhancing the interaction of GAO staff, allowing staff to take the time to think about where GAO should be going over the long-term in our issue areas, and providing a good context within which GAO staff can interact with others who have special knowledge, expertise, or interest in our issue areas. Another benefit from planning is that it helps maintain the proper perspective for individual assignments. An issue area program plan

--provides the direction and purpose of assignments as they relate to the objective of the issue area,

--shows the interrelationship of individual assignments and how they help to achieve the line-of-effort objectives, and

--provides a logical sequence for assignments.

We have come a long way since we reorganized in 1972 and now have a fairly sophisticated planning process. Accordingly, it is appropriate that we set out, in one place, the policies and procedures we use in our issue area planning system. The attached "Manual For Preparing Program Plans" does that.

The manual guidelines largely combine existing instructions with some changes which already have been incorporated into the planning process. The significant modifications include

- having divisions establish objectives which will serve as criteria for measuring their accomplishments in each issue area,
- incorporating the essential elements of the accountability model into the line-of-effort discussion to have a better idea of what work we have already done in the area, what we have accomplished, and what is left to be done in each line-of-effort,
- eliminating the priority/nonpriority designation for lines-of-effort, and in its place, requiring divisions specifically to record the amount of resources that will be spent in each line-of-effort over the life of the program plan, and
- capitalizing on the strengths of both the Washington and field staffs in plan development.

As a result of the progress we have made in our planning system, we are in a better position to integrate our planning and budget decisionmaking processes. Over the next several months the Budget Committee will provide more details on how the information presented in the program plans will be related to budget staff year resource allocation decisions for our issue areas.

Questions about planning or the manual should be referred to the Office of Program Planning. Please place this manual in a three-ring binder. Doing so will facilitate making updates or changes to it.

Attachment

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PART I
INTRODUCTION

In 1972, the Office reorganized partly to encourage a new focus on government-wide programs and functions rather than on individual agencies. In February 1975, the lead division concept was introduced and issue-area program planning was implemented to enhance this new focus.

The issue area program plan is a front-end planning document which guides GAO's specific assignments by (1) identifying major national issues and key management processes which GAO will address, (2) establishing GAO's objectives in addressing those issues and processes, (3) determining the specific strategies for achieving those objectives, and (4) assisting in allocating resources needed to implement the plan. The approved plan provides the divisions and the Program Planning Committee (PPC) with a record of past accomplishments and an outline of future work to be done in each issue area.

This planning manual updates and assembles past guidance and supersedes "further guidance" memoranda issued over the last 5 years 1/. While the manual is intended to help divisions prepare program plans, it is not intended to stifle creativity in planning. It provides uniformity only to assure that certain items are addressed in a consistent format for the PPC's use. Questions regarding this manual or program planning in general should be referred to the Office of Program Planning (OPP).

OVERVIEW OF THE
PROGRAM PLANNING PROCESS

Using the issue area and lead division concepts, the program planning process attempts to deal with a range of concerns as broad as those faced by the Federal Government itself. GAO's responsibilities cover nearly every major national issue and virtually all executive branch agencies. The numerous issues meriting GAO attention far exceed the resources available to deal with them. At the same time, functional reviews of these issues inevitably cross agency lines, leading to potential overlap in GAO's work. The issue area planning system is intended to (1) focus GAO's

1/ Memoranda dated September 16, 1975; September 24, 1976; March 14, 1978; March 23, 1978; December 12, 1978; and October 2, 1979.

limited resources on the most important issues and (2) insure coordination and avoid overlap in GAO when addressing these issues. This system places primary responsibility with the lead division for achieving the objectives GAO sets in addressing these issues.

The PPC has approved 36 issue areas which are unconstrained by organizational boundaries within and outside the Office. Issue areas focus on programs and functions and are assigned to and managed by lead divisions. Lead divisions provide overall leadership in planning work, serve as the GAO focal point for expertise and knowledge for their issue areas and programs and do most of the work in the issue area. They do this mainly by preparing and implementing an issue area program plan for each of their areas of responsibility.

The program planning process consists mainly of three stages:

- Developing the issue area program plan,
- Providing guidance on and approving the plan by the PPC, and
- Implementing the plan by the lead division and other divisions which are allocated resources in the issue area.

Lead divisions develop program plans by determining the key issues needing attention, assessing past accomplishments, and assessing remaining work. To accomplish this they use input from as many sources as possible within and outside GAO.

In preparing the plan the division is encouraged to work closely with OPP prior to submitting it to OPP for comment. OPP reviews the draft plan and provides comments back to the division. The division makes those changes to the plan it believes appropriate. The revised draft plan is submitted to OPP for distribution to the PPC along with OPP's analysis of the plan and other advance material. Copies of the plan, without advance materials, are provided to other divisions and offices by OPP. A PPC session is held and the plan is discussed. After the PPC session, OPP prepares a summary description of the session and decisions reached. The summary is reviewed in draft by the division and then approved by the Comptroller General. The division incorporates in its plan any changes, if any, required by the PPC and publishes the plan for internal GAO use. The following table outlines the program planning review process.

PROGRAM PLANNING REVIEW PROCESS

<u>ACTION</u>	<u>PARTICIPANT</u>	<u>TIMING</u>
Develop and revise plan	Lead division with OPP assistance	Continuous
Pre-PPC session review on draft plan <u>1/</u>	OPP	4 to 6 weeks prior to PPC session
Revise plan based on OPP comments	Division/OPP	3 to 5 weeks prior to PCC session
Final plan delivered to OPP <u>2/</u>	Division/OPP	2 weeks prior to PPC session
Submit plan and advance material to PPC members	OPP	1 week prior to PPC session
Prebriefing	OPP/PPC	15 minutes prior to session
Publish PPC session summary	OPP/Comptroller General	2 weeks after session
Publish approved plan <u>3/</u>	Division	4 weeks after session
Implement plan/monitor progress	Division	continuous

1/ Division submits 10 copies of the draft to OPP.

2/ Division submits 35 copies—12 of which are in 3-ring binders—to OPP.

3/ Division issues one each to PPC members, heads of divisions and offices, and issue area planning directors; 2 each to regional managers, regional suboffice managers, and overseas branch managers; 15 to OPP.

External version of the plan

The lead division should consider issuing an external version of the plan as a staff study. For such cases, the following information should be excluded:

- The section on past accomplishments in the LOE statement, and the appendix on accomplishments under discontinued LOEs (and the accountability model, if used).

- Any information on specific future assignments.
- Any discussion of resource allocations.
- The director's summary.
- Any information the division feels is sensitive.
- Any internal GAO instructions, such as PPC guidance and minutes.

Staff studies may include discussions of ongoing and completed assignments. The division may wish to highlight those issues it believes should be emphasized since the external version excludes resource information which would show emphasis. Any questions on issuing the program plan outside GAO should be directed to OPP.

Updating the plan

The proposed plan represents the division's best judgments of the issues it hopes to address during the upcoming 18-month planning period. However, external and internal events may significantly affect what was anticipated when the plan was prepared--new legislation that requires GAO analysis/evaluation, an unexpected shift by an agency in addressing an issue, major budget shifts in the executive branch, or significant resource reallocation among GAO issue areas. While such unexpected events are not frequent, the division should formally update the affected issue area plan when they do occur. The revision involves only those affected parts of the plan, such as LOEs, areas-of-concern, objectives, strategies, and long-term trends. The division should discuss the unanticipated events with OPP and if the plan needs to be revised, decide what parts should be modified and how this will be accomplished. Once the plan is updated, it should be submitted through OPP to the PPC. Should the PPC decide to discuss the plan's revisions, OPP will schedule a planning session.

COMPONENTS OF THE ISSUE AREA PLAN

The plan's introductory information, which provides a broad perspective on the issue area, is generally presented in the director's summary and the issue area statement. Details of what will be addressed under the issue area, what its objectives are, and how those objectives will be achieved are discussed in plan segments called areas-of-concern and lines-of-effort. Finally, additional information, too long for the body but necessary for a full explanation of the subject matter, is included in the appendixes.

Plans are usually presented in a chapter format. While this is not a requirement, it fosters consistency within the Office and has proven useful in clearly presenting the lead division's activities in future periods. The following is an outline of the major components of a typical program plan.

DIRECTOR'S SUMMARY

- Any items or issues to be highlighted
- Action taken on past PPC guidance
- Resource usage and allocations in the issue area
 - .Schedule comparing existing and proposed plans
 - .Resource usage
 - .Requesting changes to resource allocation
- Special issues for the PPC to address
- Discussion of regional office input

ISSUE AREA STATEMENT

- Analysis of key issues
- Long-term trends
- Sources of input to the program plan
- Issue area boundaries

AREAS-OF-CONCERN AND LINES-OF-EFFORT 1/

--Area-of-concern statement

--Line-of-effort statement

.Major issues

.Achievements under existing plan

1. Objectives under existing plan

2. Extent to which objectives were met

.Work remaining under LOE

1. LOE objectives

2. Strategy for this planning period

APPENDIXES

--Background material

--Related legislation

--List and summary of major products

--Accountability information for discontinued LOEs

* * * *

Plans are more useful when concise. Although each plan component should be specific enough to explain what GAO will address in the issue area, the explanation should be neither long nor redundant; the same issues and information need not be repeated in each section of the plan. The following four parts discuss each component of the program plan. The last part explains the roles of the key participants in the planning process.

1/If areas-of-concern are used, each one can be a separate chapter. If not, all LOEs can be included in a single chapter.

PART II

DIRECTOR'S SUMMARY

The director's summary is normally the introduction to the program plan. It provides a transition from the existing to the proposed plan, discusses matters the lead division feels merit attention, and is largely unstructured. The summary should discuss (1) topics the director wants to highlight, (2) action taken on suggestions made at the last PPC session, (3) resources allocated and used under the issue area, (4) special issues the director wants the PPC to address, and (5) regional office input. This summary may also provide a brief overview of the work being done in the issue area and of the extent to which the existing plan's objectives have been accomplished.

TOPICS TO BE HIGHLIGHTED

The director's summary affords each division an opportunity to raise those issues and concerns that the division wishes to highlight. This part of the summary is totally unstructured but should be concise. Some divisions, for example, have chosen to highlight the following in discussing the issue area:

- The overall view, approach, and direction of the issue area.
- Indicators which demonstrate our success or reasons for not being successful.
- Specific accomplishments.
- Trends which will affect our work.
- LOEs and areas-of-concern (if used).
- The participants affected by the issue area (e.g., Federal, State, and local agencies, private industry, interest groups, academic community).
- Major legislation and congressional concern (details would be provided in an appendix).

ACTION TAKEN ON PAST PPC GUIDANCE

To help clarify the transition from the existing to the proposed plan, the director's summary should include a section on action taken as a result of previous PPC guidance. This section simply lists the items in the PPC minutes for the existing plan that required resolution and the divisions' explanation of the action it has taken on each item.

RESOURCE USAGE AND ALLOCATIONS
IN THE ISSUE AREA

The director's summary can also help clarify the plan by showing past and future resource allocations and usage. A schedule comparing the existing and proposed plans, schedules showing resource usage, and a discussion of proposed changes in resource usage, show the PPC the transition from the existing to the proposed plan and is particularly useful as the PPC considers relative resource allocations in reviewing plans (see GAO Order 130.1.80 on the role of the PPC). Although divisions are no longer required to designate LOEs as priority or nonpriority, the resources requested for each LOE by the division indicate their relative emphasis in the issue area.

Schedule comparing existing
and proposed plans

A schedule ("crosswalk") showing the transition from the existing to the proposed plan should be included in the section on resources in the director's summary. This schedule should list LOEs and their resource allocations for both the current and upcoming planning periods. Continuing LOEs should be listed directly across from each other for an easy comparison of resource levels. New, modified, and discontinued LOEs should be designated as such. Arrows can be used to show the consolidation of LOEs or the inclusion of past LOE parts in a new LOE. Resource allocations are listed by each portion of any fiscal year included in the planning period with the discrete dates indicated, as the example format below shows. The allocation for LOEs to nonlead divisions should be noted in a footnote showing both the division and the number of staff-years allocated by fiscal year.

SAMPLE COMPARISON SCHEDULE FOR AN ISSUE AREA

<u>Existing LOEs</u>		<u>Proposed LOEs</u>		
<u>Staff-years for existing plan</u>		<u>LOEs</u>	<u>LOEs</u>	<u>Staff-years (note a)</u>
<u>Planned usage</u>	<u>Actually used</u>		<u>7-9/80</u>	<u>FY 81</u>
				<u>10-12/81</u>

Note a: The dates will vary on the basis of the 18-month planning period the plan encompasses.

Because the schedule shows where the division intends to spend resources, it is no longer necessary to use priority and nonpriority designations. The staff-year allocations listed in the schedule indicate the relative level of effort the lead division plans to apply to each LOE. In the past, priority and nonpriority designations were used to show those areas the division felt should be emphasized.

Since priority designations will no longer be used, it is important that the resource allocations accurately reflect the relative level of effort to be applied in each LOE. Divisions should manage their resources on the basis of the proposed resource allocation for each LOE to insure accountability for achieving the plan's objectives.

Resource usage

Additional information on how resources were spent should be included in two schedules in the director's summary showing

- primary and secondary charges to the issue area, by division, during the past planning period, and
- the number of staff-years spent on various types of audits, such as economy and efficiency, program results, congressional requests, and basic legislative responsibilities.

Requesting changes to resource allocations (optional)

Though the above schedules are to be based only on existing resource allocations, lead divisions may believe that resource changes are needed for an issue area allocation for the upcoming fiscal year. While the PPC does not allocate staff-years (decisions on staff-year allocations are made at the budget session, where the Budget Committee discusses such requests in detail), divisions may include a statement in this section of the director's summary on why changes in resources would be needed. This information can provide the PPC with a picture of where changes would occur and what the impact of the proposed changes would be. (See GAO Order 130.1.84 on the Budget Committee for more detail on the budget process.)

When discussing the need for additional resources, the division should specify where those resources would be applied (by LOE), what measurable and significant impact they would have on meeting issue area objectives, and what the detriment

would be without them. The PPC believes that such requests should not be commonplace since it is important that divisions manage within staff-year allocations.

Special issues for the PPC
to address (optional)

The division may wish to discuss special issues needing specific guidance, direction, or input at the PPC session. When such situations arise, they should be highlighted in the director's summary. Examples include:

- Proposed changes to the issue area.
- Policy questions that affect the direction of our audit effort.
- Access-to-records problems.
- Request for Comptroller General participation or interaction with an external organization.
- GAO posture on legislation.
- Staff participation with external organizations.

DISCUSSION OF REGIONAL OFFICE INPUT

A great deal of issue area knowledge and advice is available to the lead divisions from GAO sources outside the issue area staff, such as the regional office staff. While divisions should continue to take a more collaborative approach to program planning by incorporating a headquarters and external perspective, they should develop this same level of collaboration with regional offices. The director's summary should contain a discussion of regional office involvement in developing the issue area plan.

PART III

ISSUE AREA STATEMENT

The issue area statement, usually the first chapter of the plan, clearly defines the issue area. The statement explains the general emphasis and direction of the proposed program plan by including an analysis of key issues, long-term trends beyond the planning period, the sources of input to the program plan, and a discussion of issue area boundaries.

ANALYSIS OF KEY ISSUES

This first section of the issue area statement defines the scope of the issue area. It presents a brief overview of the major issues that will be addressed during the next 18 months and highlights trends that will affect the entire issue area during the next 18 months. This can be considered resource planning, which has a short time frame and usually deals with specific budget-related issues (e.g., individual jobs, resource changes). Rather than describing specific events that affect only a single LOE, the statement lays out the broad picture from which all LOEs are derived. Details on resources allocated to each LOE and its specific objectives are presented in the LOE statement.

LONG-TERM TRENDS

The issue area statement's next section addresses factors which the division expects will affect the issue area over the long run. This can be thought of as "idea" planning which encompasses a longer time frame (3 to 5 years or longer) and focuses on trends that affect the issue area and possibly LOEs and areas-of-concern.

The futures material should look 3 to 5 years ahead and longer, where appropriate, and discuss the effect that future trends will have on GAO's work. The discussion should include (1) likely developments that might significantly alter the scope or direction of the issue area and (2) emerging situations or trends that could affect the issue area's importance.

Depending on the ability to relate idea planning to areas-of-concern or LOEs, the long-term trends section may more appropriately be discussed in the area-of-concern or LOE sections. Regardless of where the information is presented this discussion shows the PPC what GAO expects to be doing in the future. Establishing a long-range perspective can help determine the types of expertise that will be needed and enable GAO to begin developing and obtaining that expertise.

ASSURING INPUT FROM OUTSIDE SOURCES TO THE PROGRAM PLAN

GAO does not plan in a vacuum. Our plans should take into account the concerns of the Congress, appropriate executive branch agencies, and the public. Obtaining input when developing the plan from such groups is crucial to assure ourselves that GAO is addressing appropriate issues and is most effectively responding to congressional needs.

The issue area statement should therefore discuss input received from experts and organizations, such as appropriate congressional members and staff, CBO, OTA, CRS, interest groups, and trade associations. Symposia or conferences are two ways to solicit the views of congressional staff and outside experts. Means of obtaining outside views are best determined by the staff preparing the plan. However, it is very important that divisions insure that appropriate congressional members and staff provide input into the planning process.

We should not limit our sources to the Washington area but include experts and organizations nationwide. Our regional office staff should identify experts and organizations which will provide a regional perspective to the issue area plans. (See Part VI, on Roles of the Key Participants in Program Planning, for a discussion of the regional offices' role in planning.)

ISSUE AREA BOUNDARIES

When the lead division concept was implemented, the PPC recognized that (1) certain divisions would be assigned the lead responsibility for important national issues and problem areas that cut across organizational lines of responsibility within GAO and (2) GAO could not be practically organized in a way to encompass all facets of an issue area within a single division. 1/ Consequently, an important part of program planning is to recognize issue area boundaries and establish means to deal with overlap and duplication among divisions on issues that transcend issue areas. A discussion of issue area boundaries helps clarify how important issues will be covered and how overlap between issue areas will be avoided when carrying out GAO's work.

1/ See the Comptroller General's February 3, 1975, memorandum on the Lead Division Concept for a detailed explanation of lead division responsibilities.

The boundaries section is most helpful when it describes in detail direct or tangential relationships between the issue area presented in the plan and other issue areas. In this section, the lead division specifies, for those areas where overlap exists, which division should be responsible for the various issues at hand, which division should perform individual assignments, and which issue area will lead these assignments. Lead divisions should present specific agreements among themselves and other divisions on how to handle overlapping areas in this section. Part VI, Roles of the Key Participants in Program Planning, provides additional discussion on lead divisions and on resolving boundary problems.

PART IV

AREAS-OF-CONCERN AND LINES-OF-EFFORT

The remaining chapters of the plan, consisting of area-of-concern and line-of-effort statements, present the specific details of what the plan will address. Areas-of-concern are a subdivision of the issue area and are themselves subdivided into LOEs. They create an intermediate grouping of issues, helping clarify LOE objectives and strategies. Areas-of-concern are optional. If used, each area-of-concern should be a separate chapter which includes the applicable LOEs. If areas-of-concern are not used, all LOEs can be included in one chapter.

AREA-OF-CONCERN STATEMENT

The area-of-concern statement discusses the interrelationship and commonality of its component LOEs. The presentation of issues in an issue area may be improved when LOEs with a common theme are grouped together in an area-of-concern. The area-of-concern statement should not repeat the topics discussed in the issue area statement or those that will appear later in the LOE statements. Rather, it should define a level of concern that clearly falls between the issue area and the LOEs and significantly helps clarify the focus and direction of the plan. For example, the Energy Issue Area contains subissues, such as conservation and regulation, that would be too broad as LOEs, but are distinct enough to be dealt with separately. Dividing them into areas-of-concern helps clarify the issues and objectives of the related LOEs. In the case of energy conservation, the area-of-concern statement discusses conservation issues common to all of the LOEs within the area-of-concern, but still more specific than those common to the entire energy issue area. Examples of areas-of-concern and related LOEs are in appendix I.

Divisions can use areas-of-concern wherever they feel this would be appropriate. The following criteria may be useful in deciding whether to use areas-of-concern:

- The issue area contains subissues that would be too broad as LOEs but are distinct enough to be dealt with separately.
- The articulation of objectives and strategies for each LOE may result in a fragmented and disorganized discussion. Grouping the LOEs into areas-of-concern may allow for a more cohesive discussion of specific objectives and strategies.

LINE-OF-EFFORT STATEMENT

While areas-of-concern are optional, lines-of-effort are basic units forming the structure of every program plan. If areas-of-concern are not used, all LOEs in an issue area may be organized into a single chapter.

Lines-of-effort represent specific issues under the umbrella issue area and provide the framework for presenting specific assignments. LOE titles are usually stated as a question. LOE statements objectively communicate the thrust of GAO's effort in specific areas by describing issues and problems and establishing the boundaries of GAO's involvement in those areas. By providing a clear basis for planning specific assignments, the statements serve as guidelines for implementing the program plan. They give assignment planners an understanding of the objectives and the strategy for achieving them. The LOE statement should be developed according to the following format.

Major Issues

Achievements in the LOE under the existing program plan

Objectives under existing plan
Results achieved

Work remaining under the LOE

LOE objectives
Strategy for the upcoming planning period

Major issues

This section introduces the LOE and defines its scope. It presents the issues GAO will address under the LOE and briefly discusses legislation, regulations, circumstances, and trends that directly affect GAO's focus on issues. (Details should be provided in an appendix to the plan).

The extent to which issues change from one planning period to the next will vary among LOEs and may therefore need to be addressed differently. For example, some issues change considerably over time, and dealing with all of them may not be possible during a single planning period. Nevertheless, the plan's LOE statement should still identify the major issues, even though they may not all be addressed within the 18-month

period. Issues in other LOEs, however, may not change from one planning period to the next and therefore work under them may continue indefinitely (e.g. approving accounting systems). For those LOEs which continue, the division should discuss which aspects of the LOE issues it will address during the upcoming planning period.

Achievements in the LOE under the existing program plan

The lead division should discuss its accomplishments in addressing the issues under LOEs which continue from the existing plan. This is necessary to determine the objectives and strategy for the next planning period. In past plans, these accomplishments were presented in the accountability model as an appendix to the plan. Moving this information from the appendix into each LOE statement for continuing and modified LOEs provides a bridge from the existing plan to the proposed plan by describing prior accomplishments and identifying the remaining work. This information cannot be provided, of course, for LOEs being proposed for the first time. For discontinued LOEs, the accomplishments under past objectives should be addressed in an appendix.

The section on accomplishments should be addressed in two subsections: (1) the overall objectives under the existing plan, and (2) the results achieved in addressing the objectives.

Objectives under existing plan. To determine what has been accomplished, it is first necessary to identify what the existing LOE aimed to achieve. The division should list the objectives and related questions that were to be addressed under the existing plan.

Results achieved. The division should then discuss the extent to which the objectives were achieved and what happened as a result of achieving them. This allows the division and the PPC to assess what was accomplished and what remains under the LOE. The division should not list specific assignments or other efforts that contributed to our accomplishments nor discuss specific report findings or conclusions. Rather, the discussion should concentrate on actions which resulted from GAO's work. (The division may list specific jobs and other results in an appendix to the plan.)

Work remaining under the LOE

A discussion of achievements under the existing plan naturally leads into a discussion of the work remaining in the LOE. The division thus should identify what is to be accomplished during the upcoming planning period. This serves as a basis for planning specific assignments. Described below, the segments comprising the section on remaining work are (1) LOE objectives and (2) the strategies for the upcoming planning period.

LOE objectives. The first step in mapping out future work under an LOE is to determine what GAO hopes to accomplish. The statement on objectives consists of a general narrative statement of what must be accomplished to successfully complete work under the LOE and a list of questions that must be answered to achieve those objectives. For those continuing LOEs, the division should identify which questions will be completed or partially completed during the next 18 months. These objectives and questions are derived from the remaining objectives and unanswered questions in the existing plan and from new issues arising since the existing plan was approved.

Objectives should emphasize results rather than efforts. This can be done by stating what specifically GAO hopes to accomplish by doing work in the LOE rather than spelling out work steps. When possible, a statement of these objectives should aim at specific, identifiable improvements in programs or management procedures rather than at GAO products for bringing about these improvements. Specific results provide a better gauge for assessing accomplishments and determining effective strategies.

Divisions must be careful, however, to keep the wording of the objectives neutral in areas where findings may be incomplete. In other words, bringing about a specific change in law or agency operations should not be stated as an objective unless GAO has done adequate work to conclude that such a change would be proper. In addition, not all LOEs are conducive to results-oriented objectives. In some cases, it may be unrealistic to expect GAO to accomplish anything more than being a "cop on the beat"--that is, monitoring areas on an ongoing basis where potential problems may exist and where past work and recommendations remain relevant. Also, instances may exist where GAO can expect to continue the

dialogue on important issues where specific results cannot realistically be expected. In these situations, the division should clearly state that this is its approach.

The following are types of LOE objectives.

- Serve as a catalyst (through hearings or briefings) to surface specific, identifiable issues or concerns and enhance the possibility that corrective action might be taken by the Congress and/or executive agencies.
- Improve agency operations in a certain identified area.
- Achieve significant cost savings through agency or legislative action based on our contribution.
- Present pros and cons of changing specific, identifiable laws.
- Maintain a continued presence in an area particularly vulnerable to abuse or other problems.
- Provide significant methodological contributions or a new analytical framework in a specific area.

The objectives should be followed by questions that need to be addressed to achieve them.

One of the keys to useful objectives for any LOE is to keep in mind who the chief audience of the products will be and how the products can be most useful to them. The objective for all assignments should be to provide useful information which can lead to positive results, rather than simply perform the work and issue the product. In establishing its objectives, the division should emphasize the target audience (e.g., subcommittee, agency officials) and the way that audience can realistically use the information.

By determining the objectives for the planning period, the division is also establishing criteria to help it and the PPC measure and recognize accomplishments. By having the objectives serve as evaluation criteria the PPC and the division can determine where we are in relation to where we want to be in the LOE.

As mentioned above, many things can happen over time that could result in the need to reevaluate original objectives and strategies. Unexpected congressional requests, for

example, could significantly change a division's workload and cause a refocusing of attention. Divisions can explain problems in meeting their objectives in such cases. Nevertheless, establishing these objectives will help to improve the PPC's and divisions' ability to assess what happens as a result of GAO's use of resources. (See p. 4 for a discussion of conditions that may warrant a revision to the plan.)

Strategy for the upcoming planning period. Once the LOE objectives have been identified, the division should describe what objectives or questions will be focused on during the upcoming planning period and how they will be addressed--that is, what strategy will be used. The strategy guides those who are planning specific assignments to see how these assignments relate to the LOE objectives.

Four essential elements for each LOE strategy are:

- (1) Objective questions or elements of the objectives from the previous subsection that the division anticipates addressing in the next 18 months.
- (2) A description of how the division will address them.
- (3) A list of ongoing assignments within the LOE that will contribute to effecting this strategy.
- (4) A list of future assignments designed to complete this strategy.

Since planning is a dynamic process, divisions should periodically evaluate progress in meeting LOE objectives. Where something has happened to substantially change these objectives--such as changes in congressional interest, new legislation, etc.--the division should reevaluate its strategy and work with OPP to modify the plan accordingly. The division should notify OPP of any such changes.

In addition, if the division believes specific staff expertise is necessary to effect the LOE strategy this should be

stated. 1/ The division should also state the extent to which it believes this expertise is available in GAO and, if any shortfall or mismatch exists, state the cause for the problem and its plans to alleviate it.

1/Discussions on needed staff expertise are optional and may be included with the LOE or where the divisions believe appropriate.

PART V

APPENDIXES

To help keep the body of the program plan from becoming voluminous, divisions may provide supportive information as separate appendixes to the plan. Appendixes may include:

1. Additional information the division believes should be provided to more fully explain the issue area or aspects of our work and methodology but which is too technical and lengthy for inclusion in the appropriate section of the plan.
2. The division may list major completed and ongoing efforts and summarize the key results. This would be in addition to the results discussed in the plan. The following format may be used.

Assignment (completed or ongoing)	LOE and LOE objective addressed by <u>this assignment</u>	Results achieved or hoped to <u>be achieved</u>
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3. A summary of major legislation which would mandate or influence GAO work under the issue area (while some legislation directly relating to LOE objectives might be discussed briefly in the LOE or issue area statement, the appendix could provide a more detailed summary of this legislation).
4. A discussion of past objectives for and achievements under discontinued LOEs.

PART VI

ROLES OF THE KEY PARTICIPANTS IN PROGRAM PLANNING

The program planning process involves, in one way or another, nearly every GAO organizational unit. The key participants in the process, however, are the lead division and regional staffs for each issue area, the PPC, and OPP. The lead division is responsible for preparing and implementing the program plan, while the PPC and OPP provide assistance and guidance. This part of the program planning manual describes the roles of the key participants in the planning process.

THE LEAD DIVISION'S ROLE IN PROGRAM PLANNING

As explained in the first section, the issue area approach to program planning was adopted in GAO to insure the appropriate focus of resources on important issues. Because most GAO issue areas involve more than one division, an important part of this approach is the lead division concept, established in 1975 to improve communication among GAO organizational units, develop and capitalize on expertise in these units, and build into operating divisions the responsibility for program planning. The lead division is therefore the focal point for understanding, assessing, guiding, and communicating on what GAO has done, is doing, and plans to do in an issue area. Specifically, the lead division is responsible for

- preparing a program plan for each issue area assigned to it by the PPC;
- implementing the program plan by assignments and helping other divisions plan and do assignments in the issue area;
- maintaining information on assignments involving the issue area undertaken anywhere in GAO, including a data base on past, in process, and planned work;
- preparing background papers and issue analyses for the Congress and GAO, and congressional testimony on issues in its areas; and

--consulting with other performing divisions to provide advice and assistance in reaching conclusions and developing recommendations to assure a coordinated, cohesive approach and avoid conflicting or unwarranted positions.

Carrying out this responsibility requires extensive cooperation among divisions, especially since the lead division cannot make "go, no-go" decisions on the work of other divisions. Divisions may not always agree on the scope, objectives, or recommendations of an assignment. In such cases, the divisions involved should work together to resolve any differences. Arrangements for this may be informal and may vary according to subject matter, agencies concerned, workloads, the extent of GAO knowledge, past coverage, etc. If, however, the divisions cannot resolve their differences, they should refer the matter to OPP or the Assistant Comptroller General for Policy and Program Planning.

REGIONAL OFFICE INPUT

Issue area planning should capitalize on the strengths of both the Washington and field staffs. Because of the knowledge gained from close and frequent contacts with congressional staff and agency headquarters officials, the Washington programming divisions must retain primary responsibility for issue area plans. This is consistent with their basic work planning and programming responsibilities.

Still, the regions have an important role to play in GAO planning because:

- They often have an indepth knowledge of agency field operations surpassing that of their Washington counterparts.
- They often have an awareness of broader issues equaling that of their Washington counterparts because of extended participation in particular review areas as a result of either geographic concentration of agency or program operations or because of a special and continuing, albeit happenstance, relationship with responsible division personnel.
- By working in several related issue areas simultaneously, they may see interrelationships more easily than their Washington counterparts.

--Finally, simply stated, they possess a substantial share of GAO's intellectual capital which should be drawn on to the extent possible.

The potential exists for regional offices to participate with the programming divisions in GAO's planning effort on at least three levels. At any level, the key to successful participation is to actively contribute to the planning process, rather than to passively comment on a plan developed by others.

Issue Area--Although programming divisions must maintain overall responsibility for development of issue area plans, important regional input could be obtained from regions which have a strong and continuing interest in the area and have made the commitment to developing and maintaining the subject matter expertise and perspective.

Line-of-Effort--An even greater opportunity exists for involving regions in a substantive way in planning a portion, or perhaps even all, of a line-of-effort. This would be particularly appropriate where a region is likely to maintain a high level of effort within an issue area or line-of-effort, where important facilities are located in the region, and where arrangements can be made to develop and maintain the necessary level of subject matter expertise. Again, to maximize regional input, subject matter expertise must be developed by the region to a level which allows for broad conceptual understanding of the range of concerns within the issue area.

Individual Assignment--Obviously regions have always had and will continue to have a strong involvement in suggesting individual assignments. With the increasing PPC emphasis on more specificity in program plans and with more divisions developing annual work plans or operational plans, regional input in terms of specific assignment proposals should continue to be of prime importance. Again, subject matter expertise is important here. But it does not necessarily have to be at the same level and depth of understanding required for basic issue area and line-of-effort planning. To illustrate, conceptual development of the approach to the issue area and decisions on basic lines-of-effort must first be made. Then individual assignments for each line-of-effort can be developed consistent with the agreed upon conceptual framework.

Thus, there will be different levels of involvement in program planning, depending upon the relationship between the division and the region. In those issue areas where regions commit specific individuals with special knowledge or expertise in an issue area and resource goals are established, the region will be expected to participate extensively in the planning process. The region will be expected to be involved in conceptual issue development for the entire plan, as well as in line-of-effort planning.

For those key issue areas where regions have a strong and continuing interest in the area and have made the commitment to develop and maintain subject matter expertise and perspective, they should provide written input to the lead division on the plan. The regions are also to send this information to OPP, who will then send copies to the PPC.

In issue areas where key individuals are developing subject area expertise, but for which no resource goals are set, the region could still contribute to the planning process by participating with the division in the development of specific lines-of-effort or specific assignments. Over time this type of involvement could lead to establishing specific resource goals in such issue areas.

THE ROLE OF THE PPC IN PROGRAM PLANNING

The PPC is comprised of the Comptroller General; the Deputy and the three Assistant Comptrollers General; the General Counsel; the Director, FOD; and the Director, OPP, who is also the Committee's Executive Secretary. The PPC approves each program plan and any revisions to it before it becomes effective. In doing this, the PPC considers results under the existing plan, indications of future congressional needs, rationale for changes, and planned resource usage for each LOE. The PPC provides advice and guidance on the plans and helps divisions select the LOEs that will receive resources and establish the proper issue area boundaries during the PPC session.

Representatives of nonlead divisions with interests and concerns discuss their views at the session, providing information to help the PPC decide on plan approval and resolve major questions. All PPC decisions are communicated through the minutes of the PPC session, which are approved by the Comptroller General and signed by the Director, OPP.

THE ROLE OF OPP IN PROGRAM PLANNING

OPP assists divisions in developing their plans and the PPC in providing advice and guidance on the plans. For the PPC to effectively work with the divisions, the plans must be submitted no later than 1 month prior to the program planning session. Also, although the divisions are responsible for the plans, OPP will assist the divisions during plan preparation. OPP reviews program plan drafts and works with the lead divisions to resolve questions before the PPC sessions. Unresolved matters and other issues for discussion at the PPC session are presented in an advance memorandum prepared by OPP to the PPC. OPP also prepares a summary of each PPC session, and assists divisions, if necessary, in implementing PPC guidance. In addition, OPP helps divisions update plans based on their periodic reviews. (For a detailed explanation of the role of OPP, see GAO order 130.1.22.)

EXAMPLES OF AREAS-OF-CONCERN

Area-of-concern concept as used in the approved energy program plan.

AREA-OF-CONCERN

Economic Regulation of Energy

Lines-of-Effort:

- How Effective and Appropriate is Regulation of Natural Gas Prices and Uses?
- How Effective and Appropriate is Regulation of Petroleum and Refined Product Prices and Uses?
- How Well is Economic Regulation of Energy Structured and Managed?
- How Effective and Appropriate is Regulation of Coal Use?
- How do Government Regulations and Other Financial Measures Affect Energy Production and Use?

AREA-OF-CONCERN

Energy Conservation

Lines-of-Effort:

- Is the Government Developing Plans and Carrying out Programs to Move the Nation Toward a Greater Level of Energy Conservation in Both the Near and Long-Term?
- Are There Further Actions Which Could be Taken by the Federal Government to Identify and Foster Energy Conservation Opportunities?
- Does the Federal Sector have an Adequate Plan and Program to Manage and Control the Use of Energy in its Facilities and Operations?
- How Well Prepared is the Nation to Deal With Sudden Energy Supply Constraints Through Rationing and Mandatory Conservation Measures?

Area-of-concern concept as used in the approved transportation program plan.

AREA-OF-CONCERN

Planning and Coordinating Multimodal Transportation Policies and Programs.

Lines-of-Effort

- Determining the Effectiveness of Federal Efforts to Plan and Coordinate a Cohesive National Transportation Policy.
- Determining the Effectiveness of Federal Efforts to Encourage and Ensure Safe and Secure Multimodal Transportation.
- Determining the Effectiveness of Federal Efforts to Promote and Encourage Intermodal Planning, Integration and Cooperation.

AREA-OF-CONCERN

Restructuring and Rehabilitating the Railroad Freight Transportation System.

Lines-of-Effort

- Determining the Effectiveness of Conrail's Management.
- Determining Whether Conrail Will be a Workable Solution to Northeastern Rail Transportation Problems, and the Alternatives to Conrail.
- Determining the Effectiveness of Federal Assistance Programs for Rail Freight Transportation.
- Determining the Effectiveness of Federal Rail Safety Regulation and Enforcement.

AREA-OF-CONCERN

Improving Vehicle and Traffic Safety and Achieving Greater Economy and Efficiency in Motor Vehicles.

Lines-of-Effort

- Determining the Effectiveness of Federal Efforts to Assist State and Local Government Highway Traffic Safety Programs.
- Determining the Effectiveness of Federal Efforts to Implement and Enforce Motor Vehicle Safety Standards.
- Determining the Effectiveness of Federal Efforts to Implement Motor Vehicle Fuel Economy Standards.
- Determining the Effectiveness of Federal Efforts to Protect the Economic and Consumer Interests of Auto Owners and Operators.

AREA-OF-CONCERN

Developing and Maintaining a Safe, Adequate and Cost-Effective National Highway System.

Lines-of-Effort

- Determining the Effectiveness of Federal and State Efforts to Finance and Preserve the Nation's Highways.
- Determining the Effectiveness of Federal and State Efforts to Increase the Safety of Highway Structures and the Surrounding Environment.
- Determining the Effectiveness of Federal Efforts to Increase Highway Efficiency and Capacity.
- Determining the Problems Involved In and Alternatives to Additional Highway Construction.
- Review of Special or Limited Purpose Highway Programs.

AREA-OF-CONCERN

Determining the Continued Justification for and Effectiveness of Surface Transportation Economic Regulation.

Lines-of-Effort

- Determining the Impact of ICC and State Regulations on the Financial Condition of Regulated Transportation Carriers.
- Determining and Measuring the Effects of Existing ICC Regulatory Policies on Truck and Rail Pricing and Costs.
- Determining the Need for ICC Action to Improve Service to Passengers and Shippers.
- Determining the Effectiveness of ICC Enforcement Policies and Procedures.

AREA-OF-CONCERN

Developing Efficient and Effective Mass Transit Systems.

Lines-of-Effort

- Determining the Effectiveness of the Federal Mass Transit Assistance Program in Achieving Its Goals Relating to Efficiency, Mobility, Congestion, Pollution and Energy.
- Determining the Effectiveness of Federal Efforts to Assist the Transit Community in Improving Their Staff Recruitment, Training and Other Human Resource Development Activities, and Improving Overall Transit Labor Productivity.
- Determining the Effectiveness of Federal Efforts to Improve Existing Transit Technology, Encourage Technological Innovations in Mass Transit and Develop New Transit Technologies.

- Assessing the Issues Confronting the Washington Metropolitan Area Transit Authority (WMATA) and Their Implications for WMATA's Future.
- Determining the Impact of Federal Funds and Funding Requirements on State and Local Transit Decisions.

AREA-OF-CONCERN

Evaluating the Effectiveness of Intercity Rail Passenger Service.

Lines-of-Effort

- Determining the Efficiency and Effectiveness of Amtrak's Management of the Rail Passenger System.
- Assessing the Progress and Management Performance of the Northeast Corridor Transportation Improvement Projects.
- Determining the Effects of Amtrak's Recent Route and Service Cutbacks on Operations, Revenues and Involved Communities.

AREA-OF-CONCERN

Developing a Safe and Efficient Aviation System.

Lines-of-Effort

- Monitoring and Determining the Effects of the Deregulation of the Airline Industry.
- Determining the Effectiveness of FAA's Efforts to Ensure a Safe Aviation System.
- Determining the Effectiveness of FAA's Management of the Air Traffic Control System.
- Determining the Efficiency and Effectiveness of FAA's Management of Its Facilities.

- Determining the Effectiveness of Federal Efforts to Meet Future Airport Capacity Needs.

AREA-OF-CONCERN

Developing an Adequate and Cost-Effective Maritime Industry and Ocean Transportation System.

Lines-of-Effort

- Determining the Efficiency and Effectiveness of Federal Promotional Programs to Provide for a U.S. Maritime Industry Consistent With National Objectives.
- Determining the Efficiency and Effectiveness of the Federal Maritime Commission's Maritime Regulatory Activities.

AREA-OF-CONCERN

Developing an Adequate and Cost-Effective Inland Waterway Transportation System.

Line-of-Effort

- Determining the Effectiveness of the Corps of Engineers' Management of the Inland Waterway System.

AREA-OF-CONCERN

Developing a Safe and Cost-Effective Pipeline Transportation System.

Line-of-Effort

- Determining the Need for and Potential Impacts of Coal Slurry Pipelines.

AREA-OF-CONCERN

Promoting and Maintaining Ocean and Waterway Vessel Traffic Safety.

Line-of-Effort

--Determining the Effectiveness of and Future Resource Needs for Coast Guard Regulation of Ocean/Waterway Safety.