

**SECTION 233 -- MAY AN ANNUAL PROGRAM PERFORMANCE REPORT BE COMBINED
WITH OTHER DOCUMENTS?**

**233.1 Merging the annual program performance report with the annual performance plan or
the annual accountability report.**

An agency may choose to prepare its annual report as a stand-alone document, or combine it with other plans or reports. The principal options available to an agency for combining documents are:

- C Merging the annual plan with the annual report; or
- C Merging the annual program performance report with the annual accountability report.

Additionally, an agency may combine its annual performance plan, program performance report, and Congressional justification into a single document. While at least one agency has successfully done so, other agencies should carefully consider the practicality of producing such a document. Coordination beforehand with appropriate Congressional committees and OMB is essential before attempting to combine the Congressional justification, annual plan, and annual report.

The annual report may not be split among several documents, such as including several elements in the annual plan and placing others in an accountability report. All required elements of the annual report must exist in a single document, even when combined with other another plan or report. In a merged document, agencies may adjust the placement of the required report elements to enhance their presentation.

An agency wishing to combine its annual report with another statutory report should discuss this proposed combination with its OMB Resource Management Office before proceeding. The timing, transmittal, and distribution requirements of section 231 apply to any combined report.

233.2 Including program performance information in the accountability report.

Exhibit 233 summarizes the content of an accountability report. Accountability reports are currently prepared on a pilot basis by most Cabinet departments and major independent agencies. These agencies typically include program performance information in their accountability reports. Prior to the accountability report, these and other agencies included program performance information as part of their audited financial statement.

Agencies not combining their annual program performance report with their accountability report may continue to include program performance information in the accountability report. Agencies not preparing an accountability report may continue to include program performance information in their annual audited financial statements.

SECTION 233 -- MAY AN ANNUAL PROGRAM PERFORMANCE REPORT BE COMBINED WITH OTHER DOCUMENTS?

The program performance information included in an accountability report, or as part of an audited financial statement, may either be taken from the annual program performance report, be supplemental performance information existing within the agency, or a combination of the two. Agencies should ensure that all program performance information appearing in different documents is consistent.

Program performance information derived from the annual program performance report is not subject to new or additional audit requirements as a consequence of its being included in the accountability report or the financial statement.

Principal Contents of the Annual Accountability Report

An Annual Accountability Report generally includes:

- C A concise overview or executive summary of the reporting entity, sometimes called a management discussion and analysis, or MD&A, that summarizes the contents of the report and briefly addresses critical program and financial performance.
- C Program performance information for the fiscal year covered by the accountability report. Agencies may also include prior year program performance information. (A combined accountability report and annual program performance report would automatically include this information.)
- C The Federal Managers' Financial Integrity Act (FMFIA) signed assurance statements; information on management controls; and management's audit follow-up report as required by the Inspector General Act.
- C Principal financial statements and accompanying footnotes; the auditor's report(s) thereon; and, if applicable, required supplementary stewardship information, required supplementary information, and other accompanying financial information.