

GENERAL SERVICES ADMINISTRATION
Washington, DC 20405

CFO 2170.1B
October 24, 2023

GSA ORDER

SUBJECT: Performance Measurement and Data Verification and Validation Procedures

1. Purpose. The Federal Government must report high-quality data to maintain the trust placed in it by the American people and to support better data-driven decisions. Verification and validation of performance data should generate a sufficient level of confidence that performance information presented is credible as appropriate to its intended use. This Order establishes the policy, procedures, and responsibilities for the improvement and continuity of GSA's performance measurement system.

2. Applicability. This Order applies to Service and Staff Offices (SSOs) responsible for identifying, collecting, analyzing, and/or reporting data and/or performance measures for use internal or external to GSA.

3. Background. GSA's Performance Improvement Officer (PIO) works with the Office of the Administrator and GSA's Heads of Service and Staff Offices (HSSOs) to set agency goals, make results transparent, and review progress to inform decisions and course corrections. GSA's Chief Financial Officer (CFO) and the Office of the Chief Financial Officer (OCFO) provide budget, analytics, financial management, financial reporting, strategic planning, enterprise risk management, and performance management services to GSA's customers; and develop and implement financial controls to ensure GSA properly manages public funds. Under the responsibilities of the CFO and PIO, GSA conducts actions to ensure data, performance measures, and methodologies are valid and reliable to support data-driven decisions, in compliance with Federal legislation, guidance, and financial standards, to include:

- a. [OMB Circular No. A-11](#), Preparation, Submission, and Execution of the Budget, (Executive Office of the President, updated 2023)
- b. [Program Management Improvement Accountability Act of 2016 \(PMIAA\)](#)
- c. [OMB Circular A-123](#), Management's Responsibility for Enterprise Risk Management and Internal Control (2016)

- d. [Digital Accountability and Transparency Act of 2014 \(DATA Act\)](#)
 - e. [Government Performance and Results \(GPRA\) Modernization Act of 2010 \(GPRAMA\)](#)
 - f. [GAO Selected Approaches for Verification and Validation of Agency Performance Information](#)
 - g. [Chief Financial Officers Act of 1990 \(Public Law 101-576\)](#)
4. Cancellation. Supersedes GSA Order, [2170.1A CFO: Performance Measurement and Data Verification and Validation Procedures](#), issued on September 12, 2019.
5. Revision. This Order includes updates from associated policy and laws from oversight organizations resulting in the following changes:
- a. Paragraph 7A(1) was revised to include frequency of verification and validation.
 - b. Paragraph 8A(2) was added to include a requirement for OCFO to determine suitability of performance measures and targets externally reported via the Annual Performance Plan/Report (APP/R).
 - c. Paragraph 8A(4) was added to include a requirement for OCFO to work in collaboration with SSOs to develop and update Performance Measure Definition Forms (PMDFs).
 - d. Paragraph 8B(4) was added to include the requirement for SSOs to consult with the PIO on proposed changes to externally reported measures.
5. Definitions. As used in this Order:

Term	Definition
Accuracy	The extent that data are free from significant error.
Agency Financial Report (AFR)	Provides high-level financial analysis and highlights performance results through assessments of controls, a summary of challenges, and GSA stewardship information to the President, Congress, and the American people about how GSA uses Federal resources to reliably deliver cost-effective real estate, acquisition, and technology services to the Federal departments and agencies it serves.

Term	Definition
Agency Priority Goal (APG)	Agency Priority Goals are a performance accountability structure of the GPRA Modernization Act that provide agencies a mechanism to focus leadership priorities, set outcomes, and measure results, bringing focus to mission areas where agencies need to drive significant progress and change in alignment with the agency's Strategic Plan.
Annual Performance Plan and Report (APP/R)	The Annual Performance Plan (APP) is a description of the level of performance to be achieved during the fiscal year in which the plan is submitted and the next fiscal year; and communicates the agency's strategic objectives and performance goals with other elements of the agency budget request. The Annual Performance Report (APR) provides information on the agency's progress in achieving the goals and objectives described in the Strategic Plan and APP. Collectively referred to as the APP/R.
Availability	Whether data are obtainable with appropriate frequency when needed, to report on and improve program management.
Completeness	The extent that ample required data elements are collected from a sufficient portion of the target population or sample.
Data	A set of values with respect to qualitative or quantitative variables.
Methodology	The extent that data are collected using the same procedures and definitions across collectors and times to include identifying what is being measured, and the steps used to gather, compile, calculate, and analyze the data for a reportable result.
Performance Measure / Indicator	A metric for identifying, assessing, and monitoring progress toward an established goal.

Term	Definition
Performance Measurement	<p>A systematic strategy of operations, processes, and procedures to credibly report progress toward intended results and to ensure sufficiently trustworthy performance information is used for decision making, program management, and reporting by:</p> <ul style="list-style-type: none"> ● Fostering organizational commitment and capacity for data quality, ● Assessing the quality of existing data, ● Responding to data limitations, and/or ● Building quality into the development of performance data.
Quality Control	<p>Procedures intended to ensure a product or performed service adheres to a defined set of criteria, aligns with business rules, and/or meets the requirements of the client or customer.</p>
Reliability	<p>The extent that data are sufficiently complete, accurate, consistent for its purpose and context, and a process exists to ensure the completeness and accuracy of the data being reported.</p>
Scope	<p>The extent that required data elements are collected from a sufficient portion of the target population and parameters define what data is included in the performance measure, what is excluded, and data limitations.</p>
Validation	<p>The assessment of whether the data are appropriate.</p>
Verification	<p>The assessment of data completeness, accuracy, and consistency, and related quality control practices to ensure data will be of sufficient quality.</p>

6. Policy. The CFO/PIO:

- A. Has oversight for performance measurement, performance reporting, and data verification and validation at GSA, as applicable;
- B. Shall coordinate the establishment of a verified and validated record of externally-reported performance measures in the APP/R; and
- C. Shall coordinate the survey and assessment of other measures and supporting data, as warranted.

7. Procedures.

A. The OCFO shall:

(1) In consultation with other SSOs, conduct quarterly verification and validation of externally-reported performance measures, i.e., related to the APP/R or AFR, as warranted, and review and assess key measures and data related to the budget, as appropriate; and

(2) Analyze each SSO submission and report findings to SSO performance teams and leadership on whether the processes and procedures in place appropriately ensure performance measures and/or data are valid and accurate within any identified data limitations.

- a. The designated SSO shall ensure each assigned data request is completed and submitted to OCFO within established timelines.

8. Responsibilities.

A. OCFO shall:

(1) Collaborate with SSO performance teams, and SSO leadership when warranted, for performance measure reporting, data requests, data verification and validation reporting;

(2) Determine the suitability of performance measures and associated targets for external reporting in the APP/R;

(3) Issue data requests, data validation and verification assessments, surveys, and information requests;

(4) Collaborate with SSOs to develop and annually update Performance Measure Definition Forms for externally-reported measures in the APP/R, for the purpose

of codifying detailed performance measure descriptions, methodologies, sources, and data verification and validation information;

(5) Review SSO-submitted information to determine if the processes and procedures for collecting, analyzing, and reporting data ensure quality and validity, and meet all applicable expectations within identified data limitations;

(6) Report on the validation of performance measures, data, and/or supporting information to the PIO, HSSOs and GSA leadership;

(7) Make recommendations to improve the quality, relevance, and validity of performance measures, data, and processes; and

(8) Provide and/or develop training materials regarding the development, verification, and validation of external performance measurement.

B. SSOs shall:

(1) Identify staff responsible for performance measures and data;

(2) Ensure SSO data is valid, reliable, and of sufficient quality to ensure completeness, accuracy, and consistency;

(3) Ensure control practices support data quality;

(4) Consult the PIO regarding any proposed changes to externally-reported performance measures, including desired changes to methodologies or targets;

(5) Submit performance- and data-related information and assessments to OCFO in accordance with established timelines; and

(6) Take appropriate action to review, assess, and implement recommendations to improve performance measures and data, as appropriate.

9. Signature.

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NIMISHA AGARWAL

Chief Financial Officer