April 1998

NATIONAL PARK SERVICE

Efforts to Link Resources to Results Suggest Insights for Other Agencies

United States
General Accounting Office
Washington, D.C. 20548

Accounting and Information
Management Division

B-279613

April 10, 1998

The Honorable John R. Kasich
Chairman
Committee on the Budget
House of Representatives

Dear Mr. Chairman:

The National Park Service faces a variety of complex resource and management challenges, including an ever-expanding base of park units to operate, an ambitious set of resource protection and visitor service goals, and a temporary new recreation fee authority that is projected to significantly increase the revenues of many parks. All this suggests that the Park Service would benefit from aligning its planning and budgeting processes to demonstrate how these challenges can be met with available budgetary resources. However, in a prior report for you, we found that the Park Service's budget process is unconnected to agency performance goals, decentralized, and focused on justifying increases to a fixed base.[1] The approach the Park Service has taken to develop its strategic plan and link its planning and budgeting processes under the Government Performance and Results Act of 1993 provides a case study in the challenges that need to be overcome in (1) introducing servicewide goals to an organization that has traditionally been managed as 376 separate park units and (2) shifting from a budget process that is unconnected to servicewide goals and performance to one that links results to be achieved with available resources.

Accordingly, you asked us to (1) describe how the Results Act has influenced planning and budgeting at the Park Service, (2) discuss the extent to which strategic and annual planning and budgeting processes have become linked and the challenges in achieving such a linkage, and (3) provide any insights that the Park Service's experiences with results-oriented management and budgeting suggest for other agencies implementing the Results Act.

This review was an extension of previous work that described the process the Park Service used to develop budgets and establish operating priorities.[2] We drew heavily from this prior review to describe the planning

---

[1]Park Service: Managing for Results Could Strengthen Accountability (GAO/RCED-97-125, Apr. 10, 1997).

[2]GAO/RCED-97-125, Apr. 10, 1997.

and budgeting practices at the Park Service prior to its implementing the Results Act.

To address the three objectives for this review, we selected a judgmental sample of park units that reflected a variety of types of operating units located in different regions of the country. In addition, we selected parks and service centers with different degrees of experience in implementing the Results Act. For example, 6 of the 10 units we reviewed had participated in early testing of the Results Act, while 4 had not. At each location, we conducted structured interviews with officials at Park Service headquarters, three regional offices, eight parks, and two service centers. Although we broadly summarize the views of these officials for reporting purposes, their observations were not directly quantifiable and, thus, are not necessarily generalizable across the Park Service. Also, at each of the locations, we reviewed planning and budget documents, including strategic plans, annual performance plans, budget requests, and financial plans. The following regional offices, parks, and service centers were included in our review.

- The Intermountain Regional Office in Denver, Colorado, the National Capital Regional Office in Washington, D.C., and the Southeast Regional Office in Atlanta, Georgia.
- George Washington Memorial Parkway in Virginia, Great Smoky Mountains National Park in North Carolina and Tennessee, Harpers Ferry National Historical Park in Maryland, Virginia, and West Virginia, Independence National Historical Park in Pennsylvania, Olympic National Park in Washington, Rocky Mountain National Park in Colorado, Vicksburg National Military Park in Mississippi, and Yellowstone National Park in Idaho, Montana, and Wyoming.
- The Denver Service Center in Lakewood, Colorado, and the Harpers Ferry Interpretive Design Center in Harpers Ferry, West Virginia.

We reviewed a variety of our recent reports for general background information on implementing the Results Act.[3] For information about linking strategic plans to budgets in government programs, we reviewed recent public administration literature and reports based on our prior general management reviews.

---

[3]See, for example, The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven (GAO/GGD-97-109, June 2, 1997), Managing for Results: Critical Issues for Improving Agencies' Strategic Plans (GAO/GGD-97-180, Sept. 16, 1997), and Managing for Results: Agencies' Annual Performance Plans Can Help Address Strategic Planning Challenges (GAO/GGD-98-44, Jan. 30, 1998).

Because it is still early in the implementation of the Results Act, we focused on the Park Service's approach to implementing the act and on its progress to date, rather than on the quality of their plans or on compliance issues. Our work was done from July 1997 through March 1998 in accordance with generally accepted government auditing standards.

We requested comments on a draft of this report from the Director of the Office of Financial Management of the Department of the Interior or his designee on March 26, 1998. The Assistant Secretary for Fish and Wildlife and Parks provided written comments that are incorporated as appropriate. The comments are reprinted in appendix I.

Results in Brief

The Park Service implemented the Results Act by instituting a results-oriented planning process that has introduced for the first time servicewide goals to be achieved by park managers. At the same time, the Park Service addressed the diversity and decentralized nature of the park system by requiring parks to develop strategic plans to address both applicable servicewide goals as well as goals specific to their unique legislative and operating environments. Both the Park Service and individual parks and programs have prepared strategic and annual performance plans with measurable outcome-oriented goals. To link these plans to their budget, the Park Service designed an information system to report park estimates of spending according to goals. For fiscal year 1999, the Park Service included its first annual performance plan in its budget justification, along with traditional functional and park-by-park presentations. Lastly, budget formulation in the parks has changed slightly by requiring parks to assign a servicewide goal to each request for increased funds.

Although the Park Service has made some progress in connecting performance plans with budgets, significant issues remain to be resolved. The Park Service's efforts to track actual spending according to performance goals have been hampered by the incompatibility between its activity-oriented budget and accounting systems and its goal-orientated strategic plan. Park staff we interviewed said it was too soon to tell whether the strategic planning process will influence how budgets are executed—i.e., allocated and spent—at the park level.

Park Service staff we interviewed said that key factors for implementing the Results Act included

- combining strong central guidance and support with extensive field staff involvement in all phases of the process,
- demonstrating visible support from top management,
- stressing the importance of strategic plans for communicating budgetary needs, and
- holding park managers accountable for the results of their plans.

The most frequently cited challenges involved performance measurement and information systems. Performance measurement is complicated by the difficulty of defining outcome-oriented performance measures, such as those for improving water quality and protecting endangered species; a lack of baseline data to provide a starting point for assessing performance; and the difficulty of aggregating park-level performance to servicewide goals. Park staff also identified as a challenge the absence of information systems that link spending information to goals.

Despite limited experience with managing for results, parks reported some benefits from their initial efforts. Benefits included better information about how park resources were being spent on desired park outcomes and increased communication and resource sharing across division lines. Although few parks could provide examples of significant changes arising from their strategic planning efforts, most were hopeful that, with more experience, the focus on results would prompt new ways of thinking about how to achieve park goals.

Although the Park Service is still in the early stages of implementing the Results Act, the progress it has made and the challenges that remain provide valuable insights that could prove useful to other agencies as they implement the act. The Park Service has demonstrated how to develop an agencywide strategic planning process in a decentralized operating environment. Park Service officials recognized that strong field-level involvement in developing the servicewide plan and the field-oriented approach to implementing the Results Act resulted in greater ownership by the field staff charged with achieving the results. Also, by setting broad servicewide goals and giving line managers flexibility to create their own unique plans within the umbrella of the servicewide plan, there is greater assurance that an appropriate balance can be achieved between servicewide and park-specific goals. Lastly, as will be the case in most federal agencies, performance goals will need to be better linked to budget and accounting systems to truly affect formulation and execution decisions. However, changes to these systems will require extensive

consultations and consensus among the agency, the Office of Management and Budget (OMB), and the Congress.

Background

The Park Service is the caretaker of many of the nation's most precious natural and cultural resources. Today, more than 100 years after the first national park was created, the national park system has grown to include 376 units, most of which were created individually through legislation or presidential proclamation. The national park system covers roughly 83 million acres of land and includes an increasingly diverse mix of sites. In fact, there are now 20 different categories of park units. The most common categories include (1) national parks, such as Grand Canyon in Arizona, (2) national historical parks, such as Independence in Pennsylvania, (3) national battlefields, such as Antietam in Maryland, (4) national historic sites, such as Ford's Theatre in Washington, D.C., (5) national monuments, such as the Statue of Liberty in New York, (6) national preserves, such as Yukon-Charlie Rivers in Alaska, and (7) national recreation areas, such as Lake Mead in Arizona and Nevada. Figure 1 depicts the geographic dispersion and diversity of the units in the National Park System.

The Park Service also operates servicewide programs from headquarters. For example, the Associate Director for Cultural Resources, Stewardship, and Partnerships operates the Cultural Resources Preservation Program, which provides funds for archeological, ethnographic, and historical research; the preparation of management studies, object cataloging, historic structure reports, and cultural landscape reports; and other research, planning, and data collection activities.
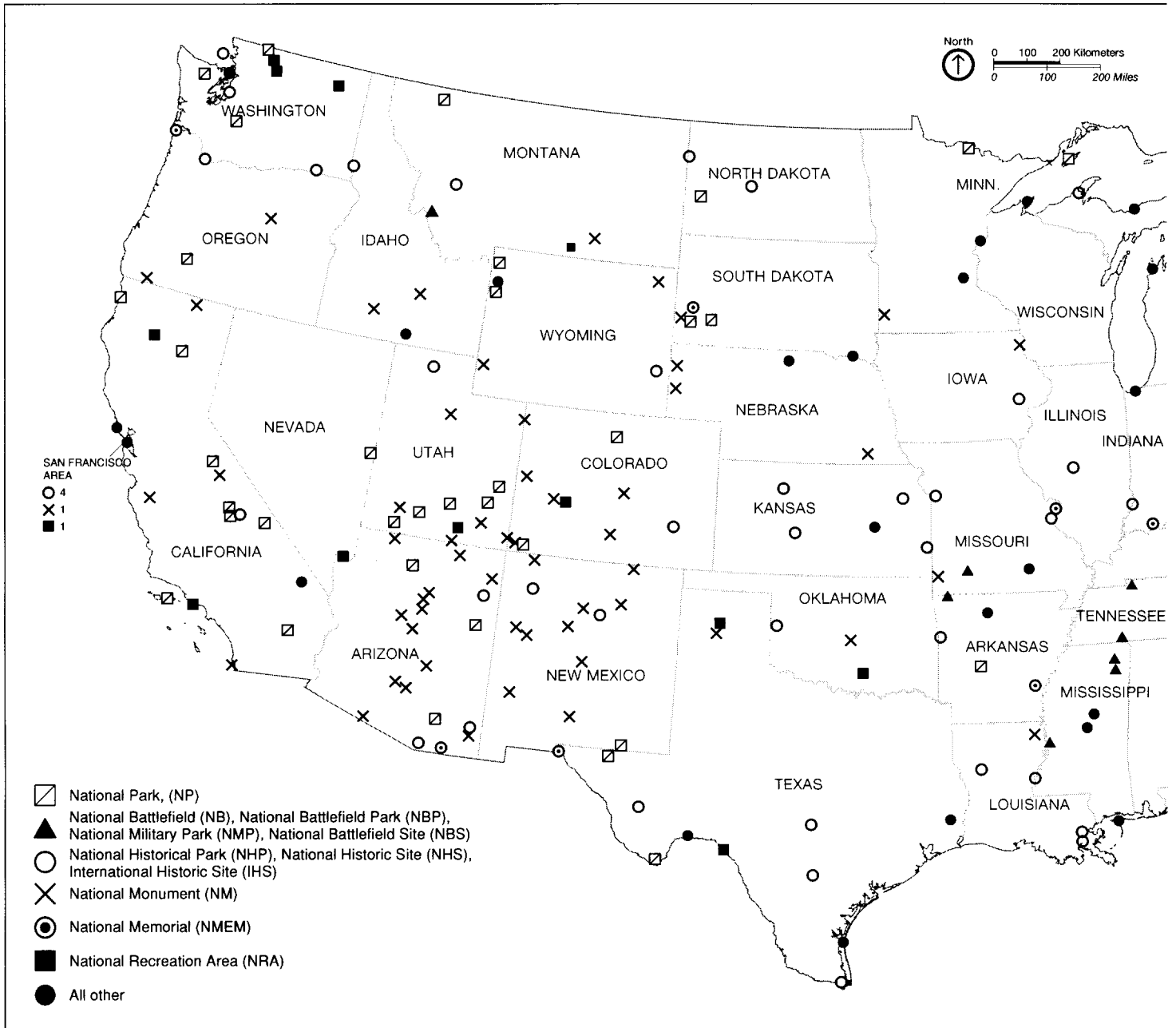
The line of authority in the Park Service runs from the director and the deputy director to seven regional office directors. The function of the regional offices is to provide oversight and support of park operations. Regional directors directly supervise the performance of park superintendents in their regions. Regional offices also run programs for the parks in their regions. For example, regional offices run the Cyclic Maintenance Program, which provides funds for regularly scheduled preventive maintenance and preservation projects in the parks.
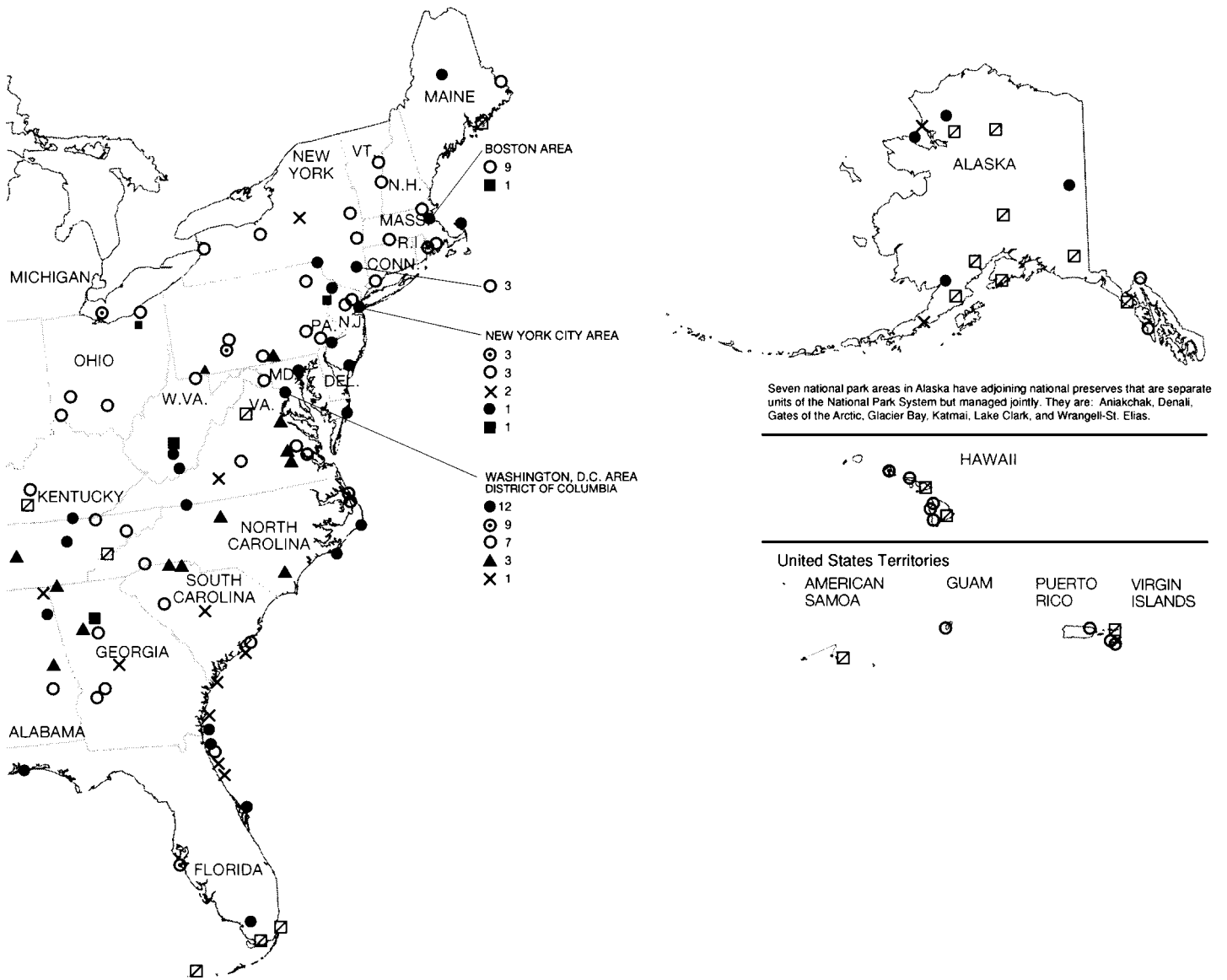
In addition to the regional offices, the Park Service operates the Denver Service Center, which provides planning, design, and construction services for major park programs and complex projects for parks and the Harpers Ferry Interpretive Design Center, which provides the planning, design, and

production of interpretive media for the parks. A variety of field resource centers, such as the North Atlantic Historic Preservation Center and the Southeast Archeological Center, also provide centralized technical services to parks.

Below the regional office level, parks in the same geographic area are organized into one or more groups called clusters. Each park in the cluster is represented by its superintendent. Cluster members meet periodically to set priorities for park funding requests and to provide mutual operating support. For example, a manager of a park with a short-term resource need, such as for a specific technical skill or piece of equipment, could raise this issue at a cluster meeting and obtain temporary assistance from another park in the cluster.

Figure 1: The National Park System is Diverse and Geographically Dispersed

National Park, (NP)

National Battlefield (NB), National Battlefield Park (NBP), National Military Park (NMP), National Battlefield Site (NBS)

National Historical Park (NHP), National Historic Site (NHS), International Historic Site (IHS)

National Monument (NM)

National Memorial (NMEM)

National Recreation Area (NRA)

All other

MAINE

NEW
YORK

VT

N.H.

MASS.

R.I.

CONN.

MICHIGAN

OHIO

W.VA.

VA.

MD.

DEL.

PA. N.J.

KENTUCKY

NORTH
CAROLINA

SOUTH
CAROLINA

GEORGIA

ALABAMA

FLORIDA

BOSTON AREA
○ 9
■ 1

○ 3

NEW YORK CITY AREA
◉ 3
○ 3
✕ 2
● 1
■ 1

WASHINGTON, D.C. AREA
DISTRICT OF COLUMBIA
● 12
◉ 9
○ 7
▲ 3
✕ 1

ALASKA

Seven national park areas in Alaska have adjoining national preserves that are separate
units of the National Park System but managed jointly. They are: Aniakchak, Denali,
Gates of the Arctic, Glacier Bay, Katmai, Lake Clark, and Wrangell-St. Elias.

HAWAII

United States Territories
AMERICAN   GUAM   PUERTO   VIRGIN
SAMOA   RICO   ISLANDS

As table 1 shows, the account structure of the Park Service's budget is organized around functional activities, such as operations, construction, and land acquisition.

Table 1: National Park Service Budget Accounts, Program Activities, and Subactivities

Account name	Program activities/subactivities
Operation of the national park system	Park management
	Resource stewardship
	Visitor services
	Park support
	Maintenance
	External administrative costs
	Reimbursable program
Construction	Construction
	Emergency, unscheduled, and housing projects
	Planning
	General management plans
	Equipment replacement
	Reimbursable program
National recreation and preservation	Natural programs
	Cultural programs
	Grant administration
	International park affairs
	Statutory or contractual aid
	Heritage partnership programs
Land acquisition and state assistance	Land acquisition
	Land acquisition administration
	State grants
	State grant administration
Operation and maintenance of quarters	Operation and maintenance of quarters
Fee collection support, national park system	Fee collection support, national park system
National Park Renewal Fund	National park renewal fund
Historic Preservation Fund	Grants-in-aid
	National trust for historic preservation
Construction (trust fund)	Cumberland Gap tunnel
	Baltimore-Washington Parkway
Urban park and recreation fund	Urban park and recreation fund
Miscellaneous permanent appropriations	Miscellaneous permanent appropriations
Miscellaneous trust funds	Miscellaneous trust funds

Source: President's Budget, Fiscal Year 1999.

As figure 2 shows, most of the Park Service's budget is for operations. For fiscal year 1997, the Park Service obligated about $1.7 billion. Of this, about $1.2 billion covered the cost of operating the national park system—including parks, headquarters, regional offices, programs, and certain service centers.
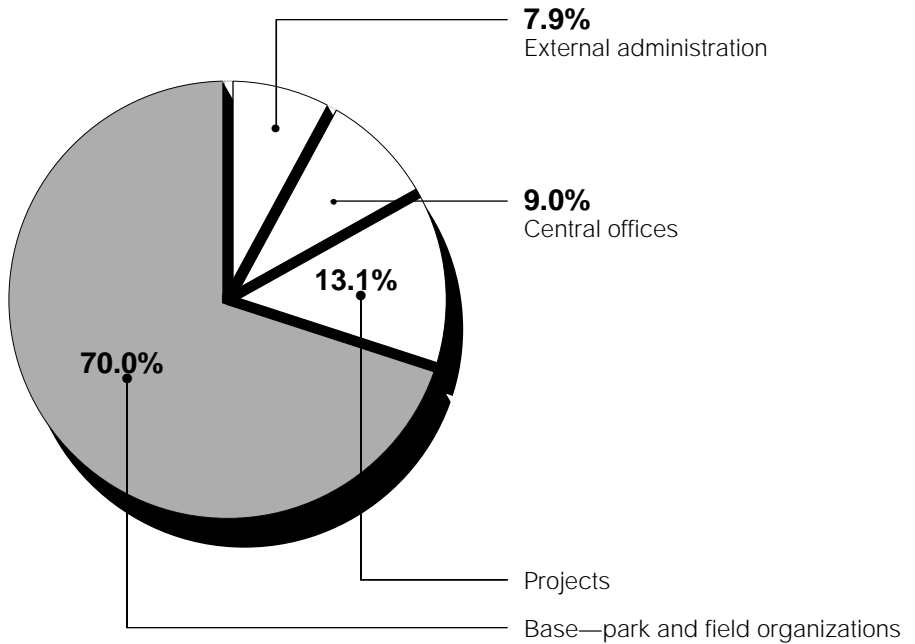
Figure 2: National Park Service Budget, Fiscal Year 1997
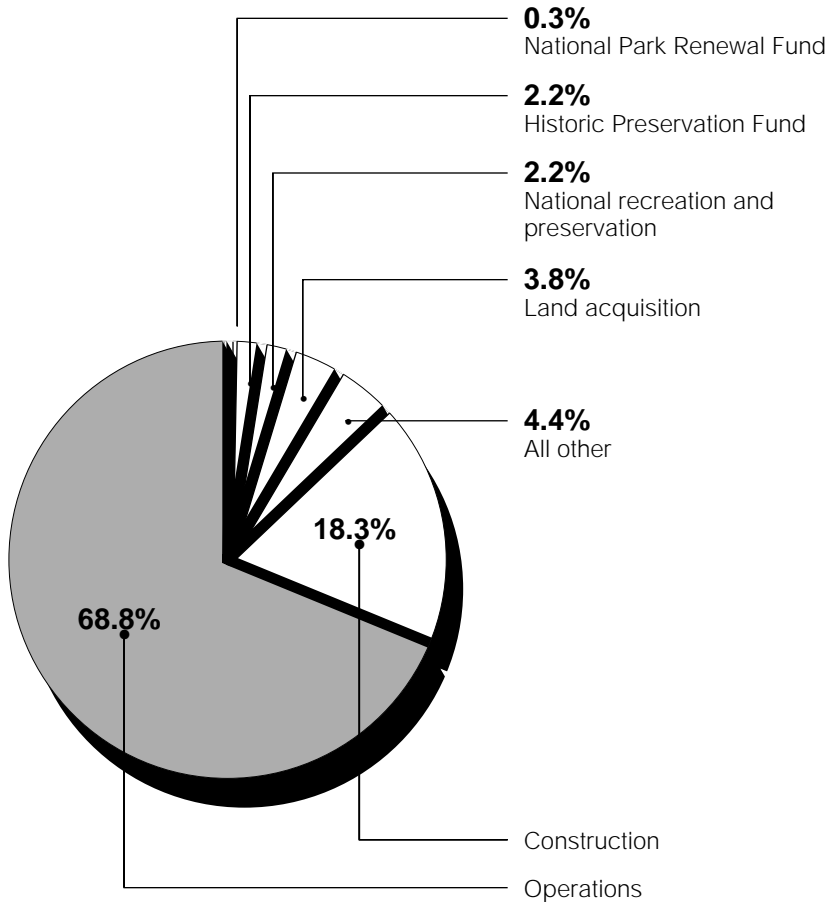
Sources: President's Budget, Fiscal Year 1999; United States Department of the Interior, National Park Service, Fiscal Year 1999 Budget Justification.

Figure 3 breaks down the nearly 69 percent of the budget that goes to operations. About 70 percent of the operating funds go directly to the parks to cover the costs of their day-to-day operations. This operating budget is the primary funding source for any park and it is generally referred to as the park's base budget. Parks compete within their regions or at the servicewide level for another 13 percent of the operating funds, which typically pay for one-time projects, such as those involving cyclic maintenance, ethnography, preservation of natural resources, or removal of hazardous waste. There are over 25 different sources of these project funds, each with its own criteria and application process.

Figure 3: National Park Service Operating Budget, Fiscal Year 1997

7.9%
External administration

9.0%
Central offices

13.1%

70.0%

Projects

Base—park and field organizations

Sources: President's Budget, Fiscal Year 1999; United States Department of the Interior, National Park Service, Fiscal Year 1999 Budget Justification.

The Park Service's detailed budget justification presents the budget in a variety of ways. The dominant presentation is by budget account, program

activity, and subprogram activity, as shown in table 1. Each budget account has its own section justifying proposed changes in funding. In addition, the operating budget includes separate sections for each major function—resource stewardship, visitor services, maintenance, and park support. The account-level sections include other presentations for requested funds, such as by object class. Finally, the budget is presented according to the specific operating, construction, or other funds being requested for individual parks and programs. These park-by-park presentations, rather than the functional, object class, or performance presentations, generally serve as the basis for allocating appropriated funds to parks and programs and for controlling spending.

Park entrance and recreation fees represent another source of funds for park units. Until recently, fee revenues collected offset rather than supplemented a park's income. Recent legislation changed this treatment. The 1996 Recreation Fee Demonstration Program enabled 100 demonstration parks to raise park entrance or recreation fees and retain 80 percent of total fees as added budget authority.[4] The remaining 20 percent of the fees would be allocated for areas, sites, or projects selected at the discretion of the agency head.[5]

Planning and Budgeting Becoming More Outcome-Oriented Under Results Act

Under the Results Act, the Park Service for the first time has introduced servicewide goals to be achieved by park managers. Both the Park Service and individual parks have prepared 5-year strategic plans and annual performance plans. Budget formulation has changed slightly by requiring parks to assign a servicewide goal to each request for increased funds. Park staff we interviewed said it was too soon to tell whether the strategic planning process will influence how budgets are executed—i.e., allocated and spent—at the park level. Although the Park Service has made some progress in aligning its budget structure and processes with its strategic plan, its efforts to link its plans and budgets have been hampered by the incompatibility between its activity-oriented budget and accounting systems and its goal-orientated strategic plan. Because park managers do not have systems to track spending according to goals, either dual systems

---

[4]First enacted by the fiscal year 1996 appropriations act for Interior and Related Agencies. See Public Law No. 104-134, Sec. 315, 110 Stat. 1321-200 (1996). This provision was later modified by the fiscal year 1998 appropriations act. See Public Law No. 105-83, Sec. 320, 111 Stat. 1596 (1997).

[5]We recently testified that new revenues from the 3-year demonstration fee program are anticipated to provide the Park Service with over $100 million annually. In some cases, the new revenues will as much as double the amount of money available for operating individual park units. See National Park Service: Maintenance Backlog Issues (GAO/T-RCED-98-61, Feb. 4, 1998). For a discussion of federal user fees in general, see Federal User Fees: Budgetary Treatment, Status, and Emerging Management Issues (GAO/AIMD-98-11, Dec. 19, 1997).

or crosswalks will be required to communicate the relationship between resources and results.

Planning and Budgeting at the Park Service Before the Results Act

At the level of the individual parks, long-range and annual planning are not new. For nearly 20 years, each unit in the park system has been required to have a general management plan to guide the preservation and use of each unit over a 10- to 15-year period. The planning process includes consultation with the public to clearly define a park's purpose and significance, set goals and objectives, identify desired future conditions, and evaluate alternatives. Parks are also required to have a resource management plan, which defines park objectives concerning both natural and cultural resources and documents the status of the resources and outlines actions to ensure their well-being; it is the blueprint for comprehensive management of a park's resources.

A park's general management and resource management plans are intended to identify the basic facilities, staff, interpretive materials, and equipment needed to run the park in a manner consistent with both its enabling legislation and the purposes, goals, and objectives identified during the planning process. Therefore, the plans serve as the basis for funding requests, such as for new construction, land acquisition, base operating increases, or project funds.

At the park level, annual planning closely follows the budget cycle. About 18 months prior to a fiscal year, staff in each park analyze their needs and develop requests for increases to the prior fiscal year's budget for base operations. Park officials generally justify such increases as needed to carry out new or higher levels of ongoing operations, e.g., additional staff needed to run a new visitor center or to restore operations that were previously curtailed because past budgets did not keep pace with rising costs. Parks compete against one another for limited funds through the cluster, regional, and headquarters hierarchy.

During the summer prior to the start of the fiscal year, staff in each park begin to plan how expected budget authority for base operations will be allocated to various park divisions, such as resources management, maintenance, or interpretation. The final base operating budget allocated to each park is the lump sum listed for each park in the Park Service's budget justification, plus or minus any changes that were made during the

appropriations process.[6] The Park Service imposes no additional controls on how the base funds are spent. For example, the financial plans developed by park managers showing projected spending by object classes are for informational purposes only. Park managers have flexibility to obligate and spend the funds as needed for ongoing operations. However, as we previously reported, many park budgets are dominated by the pay and benefits costs associated with permanent staff.[7] According to many Park Service officials we spoke with, this reduces the flexibility of park managers to reallocate resources in the short term.

The fee demonstration program has resulted in a new budgetary process for the 97 projects selected to participate.[8] Under the demonstration program, park proposals to spend added fee revenues have not been subject to competition or scrutiny during the budget formulation process. Rather, parks must submit proposed spending plans for estimated fee revenues to headquarters just prior to the budget year and may only spend fee funds on projects that have been approved.[9]

As we noted in our report on the way the Park Service sets and budgets for operational priorities,[10] previous long-range and annual planning have not identified outcome-oriented park goals, results to be achieved, or the resources necessary to achieve those results. As a result, accountability in the Park Service has lacked a focus on the outcomes of park operations. Accountability for park outcomes is especially important for an agency like the Park Service, which has traditionally set priorities and developed budgets at the park level. Under this decentralized management structure, individual park managers can make decisions about park operations that may or may not be consistent with the agency's mission, priorities, or goals.

---

[6]The regional offices we interviewed subtracted a small amount of funds from each park's base allocation to pay for uniforms and training for park staff. One region we interviewed assessed 1 percent of each park's base budget to pay for unexpected park-level needs that arise during the fiscal year.

[7]Park Service: Managing for Results Could Strengthen Accountability (GAO/RCED-97-125, Apr. 10, 1997).

[8]The temporary fee demonstration authority expires at the end of fiscal year 1999, although revenues collected will remain available through the end of fiscal year 2002 (16 U.S.C. 460 l-6C, note).

[9]Park managers are restricted by law in how these funds may be used. The funds collected under this program must be used for backlogged repair and maintenance projects (including projects related to health and safety) and for interpretation, signs, habitat or facility enhancement, resource preservation, annual operation (including fee collection), maintenance, and law enforcement relating to public use. The funds may not be used to plan, design, or construct any permanent structure without prior approval of the House and Senate Committees on Appropriations if the estimated cost of the facility exceeds $500,000.

[10]GAO/RCED-97-125, Apr. 10, 1997.

Park Service Used Field-Oriented Approach to Strategic Planning

The nature of the Park Service's mission and decentralized structure necessitated a phased, field-oriented implementation of the Results Act. We previously reported that the Park Service's mission has dual objectives: to provide for the public's enjoyment of the resources that have been entrusted to its care and to protect its natural and cultural resources so that they will be unimpaired for the enjoyment of future generations.[11] Balancing these often competing objectives has long shaped the debate about how best to manage the national park system. The competing missions and decentralized management culture of the Park Service provided a challenging environment in which to introduce common, servicewide missions and goals as called for by the Results Act.

To overcome these challenges, both headquarters and field staff were engaged in drafting and exchanging comments on early draft strategic plans. Park Service staff have characterized this approach as "diagonal" rather than "top-down" or "bottom-up"; all described this approach as both difficult and frustrating. However, the same staff commented that this approach was probably the only way to develop a servicewide plan that balanced the needs of both headquarters and field staff and therefore achieved a degree of acceptance and ownership by both groups.

A key element of the Park Service's approach to implementing the Results Act has been extensive field testing. During the summer of 1995, the Park Service undertook "prototype" exercises in strategic planning and performance measurement at six parks and three programs. The experiences of those prototype parks and programs along with help from planners at the Denver Service Center shaped the Park Service's strategic planning process and led to the development of some initial performance measures. During fiscal year 1996, staff from a park or program from each cluster, known as lead parks, worked to refine the goals in the servicewide plan and the implementation process. The experience of the prototype and lead parks also led to the development of written guidance used to train staff at the rest of the parks during the first part of fiscal year 1997. A more detailed description of the Park Service's approach to implementing the Results Act is contained in appendix II.

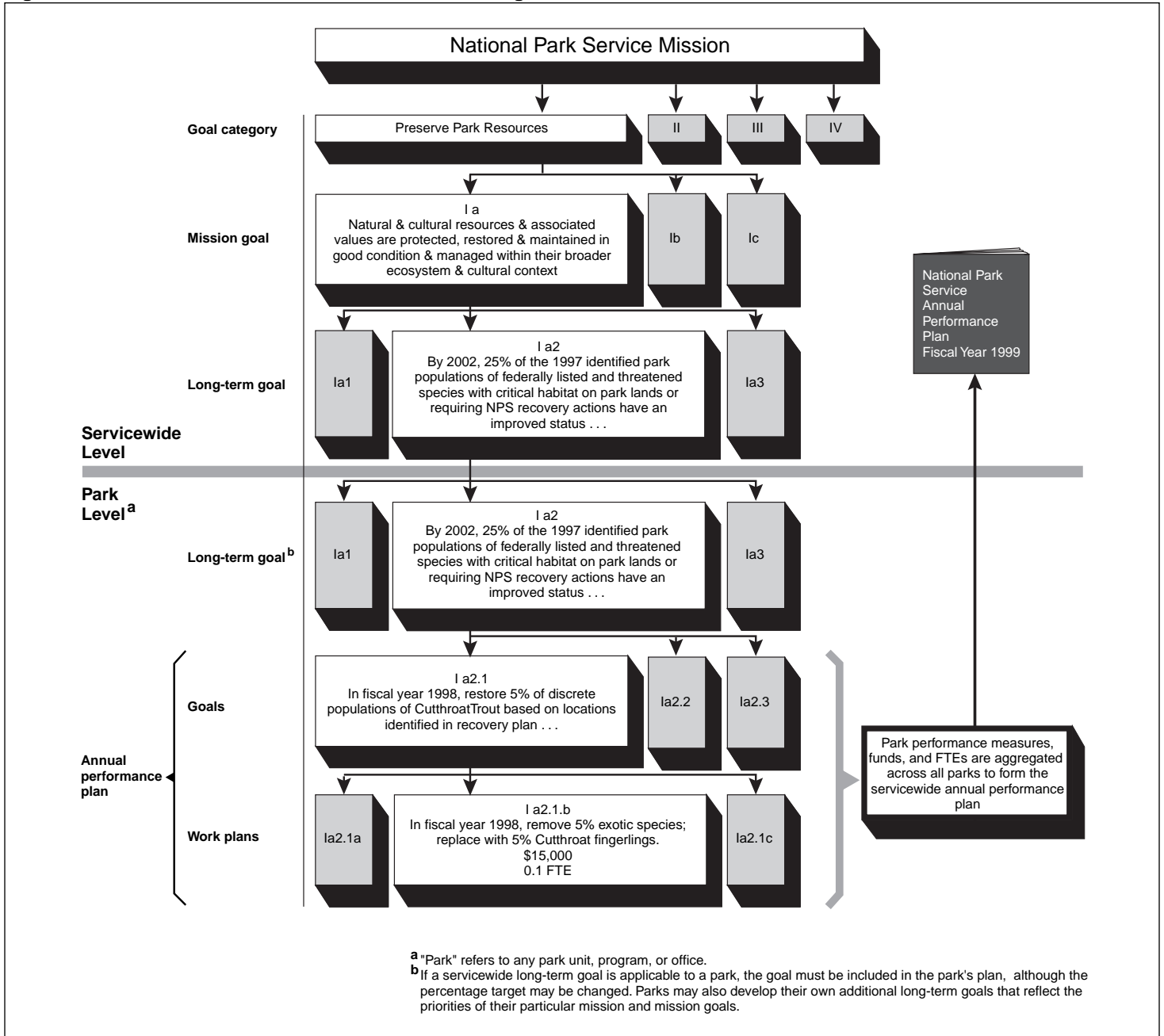[11]GAO/RCED-97-125, Apr. 10, 1997.

Results Act Has Led to Outcome-Oriented, Servicewide Goals

Under the Results Act, the Park Service for the first time has developed a servicewide strategic plan stating the Park Service's mission, mission goals, and outcome-oriented long-term goals that describe in measurable terms a desired future condition.[12] The servicewide plan serves as the umbrella for plans developed by parks, programs, and offices.[13] The long-term goals in the plan are to be achieved over a 5-year period from fiscal year 1998 to fiscal year 2002. The top portion of figure 4 depicts the structure of the Park Service's strategic plan. Appendix III contains a more detailed description of the Park Service's mission, mission goals, and long-term goals.

[12]According to the Senate Committee on Governmental Affairs report accompanying the Results Act, a performance goal is the target level of performance (either output or outcome) expressed as a tangible, measurable objective against which actual achievement will be compared.

[13]"Parks" refers to the 376 park units in the national park system. "Programs" refers to regional or servicewide programs, such as the Hazardous Waste Program. "Offices" refers to central support offices, such as the seven regional offices as well as headquarters. Hereafter, unless otherwise noted, parks, programs, and offices will be referred to collectively as "parks."

Figure 4: Structure of Servicewide and Park-Level Strategic and Annual Performance Plans

National Park Service Mission

Goal category — Preserve Park Resources | II | III | IV

Mission goal —
I a
Natural & cultural resources & associated values are protected, restored & maintained in good condition & managed within their broader ecosystem & cultural context | Ib | Ic

National Park Service Annual Performance Plan Fiscal Year 1999

Long-term goal —
Ia1 |
I a2
By 2002, 25% of the 1997 identified park populations of federally listed and threatened species with critical habitat on park lands or requiring NPS recovery actions have an improved status . . . | Ia3

Servicewide Level

Park Level [a]

Long-term goal [b] —
Ia1 |
I a2
By 2002, 25% of the 1997 identified park populations of federally listed and threatened species with critical habitat on park lands or requiring NPS recovery actions have an improved status . . . | Ia3

Annual performance plan

Goals —
I a2.1
In fiscal year 1998, restore 5% of discrete populations of CutthroatTrout based on locations identified in recovery plan . . . | Ia2.2 | Ia2.3

Park performance measures, funds, and FTEs are aggregated across all parks to form the servicewide annual performance plan

Work plans —
Ia2.1a |
I a2.1.b
In fiscal year 1998, remove 5% exotic species; replace with 5% Cutthroat fingerlings.
$15,000
0.1 FTE | Ia2.1c

[a] "Park" refers to any park unit, program, or office.
[b] If a servicewide long-term goal is applicable to a park, the goal must be included in the park's plan, although the percentage target may be changed. Parks may also develop their own additional long-term goals that reflect the priorities of their particular mission and mission goals.

According to Park Service officials, by September 30, 1997, each park had prepared a long-term strategic plan that mirrored the goals in the servicewide plans. Parks whose activities contributed to any of the servicewide long-term goals were required to include those long-term goals in their strategic plans. Parks could also include long-term goals that were not in the servicewide plan, but still fit within the Park Service's broad categories of goals. Park-level strategic plans cover the same 5-year period as the servicewide strategic plan. To link the strategic plans with park operations, parks also prepared annual performance plans that detail the specific performance goals for fiscal year 1998 and the activities, operating funds, and full time equivalent (FTE) staff needed to achieve the annual goals.

Park Service officials told us that the first servicewide annual performance plan was created by summing across all parks the annual performance targets, such as the number of acres to be restored, for each long-term goal, along with the operating funds and FTEs associated with the annual performance target. The Park Service calculated servicewide percentage performance targets based on the park-level input. Figure 4 shows this process with an example of a goal—and the actions and resources needed to achieve that goal—taken from the strategic and annual performance plans of one of the parks we visited.

Changes to the Budget Process in Early Stages of Implementation

The Results Act is based on the premise that budget decisions should be more clearly informed by expectations about program performance.[14] The Park Service has taken initial steps to align its planning and budget processes. Under the Results Act, the Park Service's process for formulating requests for base funding increases has changed slightly. Parks requesting a funding increase are now required to specify which long-term goal will be addressed by such an increase. Park Service guidance also suggests that parks justify their requests for funding increases by describing how the increase would enable the park to meet its goals. Therefore, as such requests are evaluated at the cluster, regional, and headquarters levels, reviewers will have additional information about the specific Park Service goal to which the request will contribute. At the time of our review, however, parks were not required to demonstrate the level of performance that could be achieved with the requested funds.

---

[14]Performance Budgeting: Past Initiatives Offer Insights for GPRA Implementation (GAO/AIMD-97-46, Mar. 27, 1997).

As a first step toward bringing the agency's budget presentations in line with its performance goals, the Park Service has developed an information system, called the Performance Management Data System (PMDS), which enables parks to enter their annual performance goals, along with the estimated funds and FTEs needed to achieve the goals, into a servicewide information system. PMDS is an internal Web site for the Park Service that provides users with information on the Results Act, including technical guidance, a list of the Park Service's goals, data entry screens for performance and budget information, and the ability to generate various reports, such as performance and resource information by long-term goal, region, or park. For each goal, there is a data entry page on which parks enter long-term goal, baseline, and annual target information, along with the funds and FTEs needed to achieve the targets for fiscal years 1998, 1999, and 2000. During the initial transition period, parks entered data for fiscal year 1998 only. According to Park Service officials, out-year data was to be entered by staff in each park during March 1998 for the next budget cycle.

Park Service officials said that it was too soon to tell whether the strategic planning process will influence how budgets are formulated and executed. Although the Park Service used PMDS data to produce its fiscal year 1999 annual performance plan, which was included in its fiscal year 1999 budget justification to Congress, the justifications remained focused on traditional functional and organizational budget presentations. Most park managers also said that it was too soon to evaluate the influence of strategic planning on resource decisions. For example, despite park managers' relative freedom to spend base operating funds as needed within total allocations, some Park Service officials cited the relative inflexibility associated with budgets dominated by increasing personnel costs as a barrier to changing resource allocations to achieve performance goals. One park official said that the strategic and annual performance planning process will not likely lead to changes in resource decisions until parks begin to track performance against goals.

Not All Funding Sources Linked to Park Plans

To develop park-level and servicewide annual performance plans, the budget office instructed parks to assign only base operating funds to their annual goals. This decision was made because base operating funds are considered the only stable source of funding for purposes of planning over the 5-year period of the strategic plan. However, park-level officials commented that base operating funds are only one of a variety of sources of funding used to accomplish a park's goals. Many parks also rely heavily

on other sources of funding, including project funds, volunteer time, and concession payments to accomplish their goals. For example, the budget division chief observed that the servicewide strategic plan calls for parks to increase visitor satisfaction. A park manager may decide that fixing bathrooms will contribute to this goal, but may use project rather than base operating funds to pay for the repairs. Because project funds cannot be included in the park's annual performance plan, this activity would be excluded from the park's plan.

According to the budget division chief, the problem with parks assigning project funds to their goals is that parks must compete for those funds annually. Since they cannot count on having those funds from one year to the next, they cannot confidently project 5 years forward how those funds will help them accomplish their long-term goals. Since headquarters program directors or regional directors control the allocation of project funds, these managers were responsible for assigning the funds and FTEs for each project to the servicewide goals on the basis of past uses of the funds at the park level.

The budget division chief said that resolving this issue in a way that allows park managers to incorporate project funds into their plans may force the Park Service to require parks to submit prioritized requests for project funds at the same time they request increases to base funding (i.e., following the timetable for budget formulation). This would be a change from current practice, in which overall levels of project funding are formulated and requested in the President's budget, but specific projects are not subsequently selected and placed in priority order until just prior to the budget year.

Park Service Goals Differ From Activity Structure of Budget and Accounting Systems

Park Service officials told us that creating a direct link between planned and actual spending and the Park Service's annual goals is complicated by the fact that the existing budget and accounting structures are activity-oriented and do not mesh well with the goal-orientation of the Park Service's strategic plan. The activity orientation of the account structure can be seen in table 1.

The current budget structure is also the foundation for the Park Service's accounting system. As park and program managers execute their budgets, they set up accounts associated with maintenance, interpretation services, park support, etc., and use established codes to record the nature of the expense, e.g., trails and walks (maintenance), special interpretive

programs (interpretation and educational programs), and administration (park support). Thus, park and program managers can use the budget and accounting systems to plan how much they intend to spend on an activity and then track actual spending against the plan. In the Park Service, these planning and budgeting systems are for park-level management purposes; for financial control purposes, the Park Service monitors spending only against total allocations to individual parks and projects.

In contrast to the activity orientation of the budget and accounting systems, the Park Service's goals describe desired future conditions—or outcomes—in the areas of resource protection, visitor services, preservation of resources through partnerships, and organizational effectiveness. PMDS captures estimated park and program spending by goal. It was not, however, designed to be an accounting system. Currently, park managers have no way to track or report how actual spending compared to planned spending by goal at the end of the fiscal year. Park Service staff told us that until the agency develops a system for linking its goals to its budget and accounting systems, parks will continue to produce two sets of books: one for planning purposes using data from PMDS and another for financial accountability and budget execution purposes using data from separate budget and accounting systems.

As a potential fix for this duplication, the Park Service is in the process of modifying its park-based financial management system to allow parks to create a crosswalk between their budget projections and actual cost data and their strategic goals. According to a planning document prepared by the Park Service's Accounting Operations Center, the crosswalk would allocate all of a park's accounts in the budget execution system to the park's goals. Park managers would determine the percentage of the budgeted and actual funds in a particular account that would be automatically allocated to each park goal. For example, a park could associate all funds in an existing road maintenance account to a single goal, such as enhancing the visitor experience, or it could split the funds among a variety of goals using set percentages, such as 50 percent for

enhancing the visitor experience and 50 percent for preserving park resources.[15]

Changes to Budget Structure Would Require Dialogue With Congress

Park Service officials commented that, carried to its logical end, outcome-oriented management of the Park Service would require dramatic changes to the existing budget structure. The traditional activity-oriented budget structures would need to change to reflect the results or outcomes of the Park Service.

However Park Service officials were concerned about such a change because of the associated disruption, costs, and loss of historical trend data. Park Service officials we spoke to emphasized that any change in the budget structure would need to involve extensive discussions with Congress to determine if any proposed changes would meet congressional needs for oversight and control.

Some preliminary discussions have already occurred, but no changes were proposed in the fiscal year 1999 budget.[16] In its report on the fiscal year 1998 Department of the Interior and Related Agencies Appropriations Bill, the House Committee on Appropriations suggested that "agencies examine their program activities in light of their strategic goals to determine whether any changes or realignments would facilitate a more accurate and informed presentation of budgetary information."[17] In response to this suggestion, the Park Service has developed a preliminary proposal to change its budget structure to achieve a better alignment with the goals in its strategic plan. This proposal is currently being reviewed internally by the Department of the Interior. The proposal would keep current budget accounts intact, but would replace existing program activities or

---

[15]The Park Service's planned allocation of accounting data to goals raises issues related to achieving the objectives of the Statement of Federal Financial Accounting Standards No. 4—Managerial Cost Accounting Standards. The standard, which is being implemented by federal agencies in their financial statements for fiscal year 1998, calls for accumulating and reporting cost information by "responsibility segments" and by "cost objects." For the Park Service, an individual park is a responsibility segment and a specific goal is a cost object. According to the standard, there are several ways to assign costs by responsibility segment and cost object. For example, a reasonable and consistent allocation of costs could use a relevant common denominator, such as direct labor hours, that would be consistently applied across parks.

[16]Hearings before the Subcommittee on Interior and Related Agencies of the House Committee on Appropriations, 105th Congress, 1st Session, pp. 791-793 (1997). Park Service officials discussed how the budget presentation might change if the budget were linked to the agency's strategic goals. See also Senate Committee Report 105-56, Department of the Interior and Related Agencies Appropriations Bill, 1998, p. 7.

[17]OMB has also recognized that such changes are likely and has encouraged agencies to consider modifying their budget structures so that budget and performance information is presented in a more understandable and thematic way.

subactivities within those accounts with new program activities or subactivities to reflect the Park Service's major goals in the areas of resource protection, the visitor experience, and partnerships to conserve resources and provide recreation.

Park Service's Experiences With Results Act Provide Insights for Other Agencies

Park Service officials identified several key aids to implementing results-oriented management in the Park Service. These included using a field-oriented approach to training and development of strategic plans, providing top management support, and introducing budget constraints. These officials also identified challenges, such as the difficulty of holding managers accountable for achieving park goals, developing appropriate measures for achieving goals, and linking planning systems to budget and accounting systems. The officials told us that, despite these challenges, the strategic planning process produced benefits, such as increased communication and resource sharing within parks and information about how resources were being allocated among goals. There was less agreement that the process had resulted in any major operational changes to date. Some park staff said the process confirmed that they were generally doing the right things; others said the process had led them to make changes to meet a goal they had identified or to question assumptions about park operations. Several park managers were hopeful that their strategic and annual performance plans would provide a more effective way to justify their budgets.

Field-Oriented Approach to Training and Development of Strategic Plans Was Essential

The Park Service's field-oriented approach, in which park managers participated in the development of the planning process, the servicewide plan, and, ultimately, the development of park-level plans, was essential to make these plans and processes meaningful to park staff and obtain their support. For example, the Park Service chose to pilot test the strategic planning process at 25 parks. Staff at one of those parks said they could see a lot of their work reflected in the final servicewide strategic plan. At a non-test park, staff said they benefited from the pilot approach by avoiding previously tested approaches that proved unworkable.

Training developed by the Park Service was also cited as a key aid to implementing the Results Act at the park level. Staff commented that the guidance and hands-on form of training provided a good basis for staff to develop their own strategic plans. For example, one park manager said that, in addition to presentations at the annual superintendent's conference and cluster meetings, the park's management staff received 4

hours of training with the director of the Office of Strategic Planning (OSP) and a day of hands-on training with the regional office's Results Act coordinator. The training sessions provided examples of mission statements and goals from other parks and definitions of terms. Among the handouts provided were copies of templates for strategic and annual work plans. The manager said that all this material was helpful in getting started. Another park manager commented that his staff could not have developed their strategic plan without the training. In that region, nearby parks formed groups and the staff from the region's lead parks and the regional director's office led 2-day workshops for each group. Staff said they made a few wrong turns in the beginning, but the training and feedback helped them get back on track.

In addition to hands-on training, park managers reported that the Park Service training and guidance aided implementation by stressing that they should develop their park-level strategic plans in a way most useful for their particular operations within the overall framework of the servicewide plan. This approach increased the credibility and acceptance of the strategic planning process in individual parks. One park manager observed that most parks had a great deal of control over how the Results Act was applied in their parks and could focus on the elements of the servicewide plan that were most useful to them according to their unique values and needs.

Top Management Demonstrated Commitment to Successful Implementation

Top management support for implementing the Results Act by both regional directors and high-level headquarters managers aided implementation by emphasizing the importance of the effort. One park manager told us that, at a recent superintendent's conference, the deputy director of the Park Service made it very clear during his presentation that the Results Act was a priority. Such a show of support made a positive difference in the attitudes of field staff toward the strategic planning process. Another park manager commented that his regional director issued strongly worded guidance to park superintendents supporting implementation of the Results Act. The regional director said she wanted park managers to be personally involved in making presentations to her about their strategic plans. This led the park manager to take the effort more seriously and to work intensively with division chiefs as a team to develop their plan.

Conversely, some headquarters managers have had less involvement with Results Act implementation than park or regional officials. According to

one headquarters official, mid-level managers at headquarters have not had the same degree of training or direct experience developing strategic plans as park managers since the Park Service's implementation of the Results Act has been primarily field-oriented to date. As a result, there is more cynicism concerning the Results Act among mid-level managers at headquarters than in the field. This official said that if they had to do this again, headquarters staff would have received the same orientation and training that park and regional staff received.

In addition to visible top management support, centralized support and guidance provided by OSP and regional office coordinators were important aids to developing park-level plans. For example, several park managers said that the training manual developed by OSP, entitled Field Guide to the Government Performance and Results Act (GPRA) and Performance Management, was timely and excellent, although elements of the guide quickly became outdated. Park managers also found OSP's brief summary guide, entitled GPRA on the Go, to be a concise and useful synopsis of how to implement the Results Act. Several park managers noted that as they were rushing to complete their plans, central guidance changed frequently. However, managers also commended OSP's use of information technology, such as a computer bulletin board for posting guidance, questions, and answers. One park official said that he had received over 100 electronic mail messages from the regional office and headquarters providing directions, examples, and suggestions on implementing the Results Act.

Finally, park officials suggested that a team approach to developing strategic and annual performance plans resulted in better plans with more buy-in from participants. In the parks we visited, we generally found that key management staff, such as the superintendent, assistant superintendent, division chiefs, and financial managers were personally involved in developing the strategic and performance plans, although the extent of the involvement varied. A park manager also noted that the use of trained facilitators from parks with more strategic planning experience to assist staff at less experienced parks had been very helpful.

Link to Budget Made Plans More Concrete

According to headquarters and regional office officials, the requirement that parks estimate the budgetary resources associated with each goal aided strategic planning by making the exercise more concrete to park staff. Headquarters and regional office officials saw unambiguous benefits from linking park resources to their plans. For example, one headquarters official commented that making a connection between Park Service goals

and resources is essential to make the Results Act work. Without this connection, park staff would view the effort as a paperwork exercise. A regional office manager added that the resource assessment phase of the strategic planning process was critical as a reality check on goals. Parks had to answer the question: Can these goals be realistically achieved with existing resources? If not, goals were adjusted. Another headquarters official thought that the park strategic plans would minimize arguments about budget priorities in the parks—the goals in each park's plan now represent the park's priorities for the next 5 years.

Park officials also mostly agreed with the importance of the budgetary link. For example, the requirement to assume constant, inflation-adjusted resources over the 5-year period of the strategic plan led a number of parks to develop more realistic goals after considering budgetary constraints. For example, officials at one park proposed a boundary study to address the protection of historical resources currently located outside the park's boundaries, which had been arbitrarily established. However, staff decided to scale back their initial plans because a sufficient level of funding would not be available without a budgetary increase. This contrasts with an experience described to us prior to implementing the Results Act, in which managers described a long-term management plan they developed that was not realistic because there was no way to achieve the goals in the plan without additional funding.

While generally agreeing about the importance of a budgetary link for internal planning purposes, several park officials had concerns about how such data would be used by the Park Service or by Congress to make budgetary decisions. Some questioned whether estimated spending for each goal was sufficiently precise to be used to challenge a park's budget. Park officials had fewer concerns about using budget data at the park level to aid internal decision-making. Such views are not unique in the executive branch. In our recent report on the use of performance information in the budget process, executive branch officials we interviewed said that the principal value of the Results Act was internal and management oriented, stemming from its ability to clarify missions and performance expectations.[18] They also said that current budgetary pressures and apprehension about the use of Results Act information could increase levels of defensiveness among agency staff.

---

[18]GAO/AIMD-97-46, Mar. 27, 1997.

Holding Managers Accountable for Results Is an Important Factor, but Concerns Remain at the Park Level

The Park Service's intention to hold upper-level park managers accountable for achieving the goals in their strategic and annual performance plans lent greater importance to the strategic planning effort, but it raised concerns for some park managers. Headquarters officials generally agreed that holding managers accountable for achieving their goals was important for successful implementation of the Results Act. For example, one official said that holding managers accountable for results would have a particularly strong influence if managers believed that the results would affect their performance evaluations and budgets. However, at the park level, officials from half of the eight parks we interviewed agreed that holding managers accountable for achieving the goals in their plans reinforced the importance of strategic planning. Park staff expressed the following concerns.

- The focus on accountability is not really new in the Park Service because park managers have always been held accountable for the results of their actions. The difference under the Results Act is that now managers will be held accountable for the measurable outcomes of their operations. Park managers were also concerned about being accountable for achieving servicewide goals where outcomes cannot be directly controlled by park managers. For example, the Park Service has a goal to improve air quality in certain parks. However, this will be difficult for park managers to do because of the many external environmental factors that affect air quality that are beyond their control.
- The operating environment of a park can change rapidly and park managers respond by moving resources to where they are needed most. Holding managers accountable for achieving the goals in their plans will reduce park managers' flexibility in the short-term to move resources where they are needed most, especially when emergencies occur. In their view, such reduced flexibility to address emergency needs could have negative consequences for resource protection and the visitor experience.

Outcome-Oriented Goals Are Difficult to Establish and Measure

One of the most prominent challenges identified by Park Service officials was developing meaningful outcome-oriented goals that could be measured and for which managers could be held accountable.[19] In particular, comments focused on the difficulty of measuring outcomes for natural resource protection and customer satisfaction. Park Service officials commented on the difficulty of selecting appropriate outcome

---

[19]For a broader discussion of these issues see Managing for Results: Analytic Challenges in Measuring Performance (GAO/HEHS/GGD-97-138, May 30, 1997).

measures for natural resources, such as water quality, endangered species, or disturbed lands. One official gave the following examples.

- A single goal may be difficult to apply uniformly across park units. For example, there are hundreds of water quality measures that are specific to the unique characteristics of individual parks. The water quality standards needed to support plants and animals can differ from one species to the next or may not yet be defined scientifically. In contrast, the water quality standard for safe recreational swimming can be determined and is frequently defined at the state level. The Park Service adopted the goal of reducing the number of days park recreational waters fail to meet state water quality standards for swimming since it could be clearly defined, was measurable, and applied more broadly within the park system than other water quality goals that had been identified.
- The need to develop goals narrow enough to be aggregated meaningfully at the servicewide level may exclude closely related goals developed by parks. Budget data taken from PMDS revealed that spending on the 31 long-term goals in the servicewide strategic plan represented 44 percent of the operating budget. The remainder of the budget was linked to other mission-oriented goals developed by individual parks. A Park Service official suggested that this may indicate that many park goals did not fit the specific definition of the goals in the servicewide plan. For example, the servicewide goal for restoring disturbed lands focuses only on disturbances caused by development or invasions of exotic species. However, many parks set related goals, such as restoring lands disturbed by flooding or past forest fire control practices. Such goals would appear in the performance management system as park-specific goals, although they were closely related to the servicewide goal. To address this problem, the Park Service will modify PMDS to allow park officials to indicate when a park goal is closely related to a servicewide goal. This reorientation of goal labeling might offer a truer picture of the portion of the budget that is allocated to servicewide priorities.
- It can be difficult to measure progress toward a final outcome because the final outcome itself is not easily measured. For example, the Park Service has a goal to return land disturbed by development or exotic species to its natural state. A particular park may not have any scientific criteria for determining exactly when the natural state has been recovered. However, a first step toward recovering the land is to remove the exotic species. This action can be measured in terms of acres and used as a proxy for the final outcome.
- Even when a measure can be developed, the units to be measured can vary greatly, making it difficult to interpret aggregate data. For example, both

Independence National Historical Park in Philadelphia, Pennsylvania, and the Pierce-Klingle Mansion in Washington, D.C., are listed on the National Register of Historic Places. Therefore the servicewide goal to maintain historic structures in good condition would apply to both structures. However, a headquarters official suggested that Independence Park has greater historical significance than Klingle Mansion. It is necessary to look behind aggregate figures to determine the relative weight and importance of individual performance goals.

There is also the issue of whether park managers can control all the outcomes in their parks. For example, according to a headquarters official, parks exist in a broader geographic context and do not control all the variables that affect the quality of park resources. Some goals related to reducing pollution were abandoned because the Park Service did not own the land that generated the pollution and therefore could not directly prevent it.

Most Park Service officials agreed that parks lack key baseline data to begin measuring performance against goals. Two large natural resource parks said that the lack of baseline data to measure progress in preserving natural resources was a problem because they did not have extra funding in their base budgets to develop the data. Therefore, they will have to reduce spending on other park operations to free the necessary funds. To address the lack of baseline data, an OSP official said that parks were allowed to establish "threshold" goals aimed at establishing baseline performance data. After establishing baseline performance levels, park officials could then focus on achieving the percentage improvement goals contained in the servicewide strategic plan. Several plans we reviewed included threshold goals aimed at developing baseline performance data during fiscal year 1998.

In the area of customer satisfaction, many parks were concerned that they were going to be held accountable for achieving improvements in customer satisfaction, but that parks did not yet have an instrument for measuring customer satisfaction. A headquarters official told us that the Park Service was in the process of addressing this issue by developing a servicewide Visitor Survey Card which will be distributed to all parks this summer. The card will contain questions pertaining to Park Service goals for visitor satisfaction and understanding. Randomly selected visitors would have the option to fill the card out. The Park Service will use a contractor to process the responses and report on the results.

Planning Systems Not Linked to Budget and Accounting Systems

Another major challenge cited by park managers was the lack of systems needed to track actual spending by long-term goal. A park manager who commented on PMDS—the information system the Park Service has developed for parks to report on planned performance, spending, and FTES—said the system worked well. However, in general, park managers expressed concern that PMDS only provides estimates of funds to be spent to accomplish annual goals, not actual funds spent. In addition to preparing data for PMDS, park managers must also prepare traditional financial plans and account for spending according to the activities in the budget and accounting systems. Park managers were hopeful that some integration of these systems could be achieved.

In addition to the systems issue, a regional office official pointed out that some parks lack the computer hardware needed to input the data. One headquarters official acknowledged that computer hardware and systems were areas in which the Park Service has traditionally made minimal investments. However, he also said that information technology and systems have become easier to develop and use and steps will be taken in the near future to provide parks with the computers and Internet access they need to be linked servicewide.

Staff Commented on the Value of the Strategic Planning Process for Park Operations

According to Park Service officials, the strategic planning process has led to increased communication and resource sharing within parks and provided useful information about how resources were being allocated. There was less agreement that the process had resulted in any major operational changes. Some park managers said the process confirmed that they were generally doing the right things. Others said the process led them to make changes to meet a goal they had identified or to question assumptions about park operations. Several park managers were hopeful that their strategic and annual performance plans would provide a more effective way to justify their budgets.

Within some parks, the strategic planning process fostered increased communication across park divisions and facilitated resource sharing to accomplish common goals. For example, the strategic planning process helped break down barriers between park divisions, such as resource protection, interpretation, and maintenance at one park we visited. Through the process of identifying park goals, staff at this park found that each division contributed to common goals. For example, prior to the Results Act, mowing the lawn was viewed as a maintenance activity that was done for its own sake. The strategic planning process led maintenance

staff to view this activity as contributing to multiple park goals that cut across division lines, including (1) protecting park land from erosion, (2) aiding visitation, and (3) aiding the interpretation of the park's history by revealing the vistas seen by Civil War battle participants.

The process of linking annual performance plans to park budgets provided useful information about how resources were being allocated to long-term goals. For example, staff from a large natural resources park said that aligning budget information with park goals provided factual confirmation that resource preservation goals received substantially fewer resources than visitor services goals. According to park staff, out of a budget of $8 million, a small share—about 6 percent—was being allocated to preserving natural resources in the park. They said having this information may lead them to reconsider the small share of spending on resource preservation. At the headquarters level, an official we spoke to hoped that parks' annual performance plans—by requiring parks to link their goals to their operations—would provide headquarters with information not previously available about the choices, in terms of resource allocations, park managers are making among competing Park Service goals.

There was less agreement on whether strategic planning had led to changes in park operations or how resources were allocated. Typically, staff said they went through the strategic planning process with open minds, but found that the process confirmed that current activities were consistent with the park's legislation and contributed to the goals of the Park Service. A few park managers cited changes. For example, developing strategic and annual performance plans led one park to request funding for cataloging its archives because they recognized that this was a major, but unmet, goal. The park signed a memorandum of understanding with a university to do this work if funding becomes available.

Some park staff said that the strategic planning process, by focusing on outcomes to be achieved, had led them to question assumptions about their operations and may help identify more effective and efficient ways to accomplish Park Service missions and make resource allocation decisions. For example, staff from a large natural resources park commented that half of the park's budget is spent on maintenance activities, such as maintaining picnic tables for visitors. However, they reasoned that there may be a more effective way to allocate resources to achieve the goal of enhancing the visitor experience. In addition, staff at a service center said that, to meet one of their organizational efficiency goals, they will be designing an Internet site to provide information about the center's

—

services, thus reducing staff time needed to answer questions on the telephone.

Finally, by showing what can be accomplished with existing base funds and staff, some park managers hoped that their annual performance plans would provide a more effective way to justify and communicate the need for increased resources. This view was not shared at one of the larger parks. These officials did not feel their strategic plan was an effective tool for communicating their resource needs. Their main concern was that their strategic plan could not be used to answer traditional questions about spending on activities, such as how much will be spent to reduce their backlog of maintenance tasks.

Observations

We concluded in a previous report that by implementing the Results Act the Park Service can promote a better understanding by Congress and other stakeholders of (1) the agency's and each park's priorities, (2) the links between the agency's and each park's priorities, (3) the results achieved with the funds provided, and (4) the shortfalls in performance.[20] As it sought to implement the Results Act, the Park Service has faced difficult circumstances, including multiple missions that are often competing and resistant to direct measurement, and extraordinarily decentralized operations, for which many parks possess distinct legislative mandates.

The Park Service's initial progress in implementing the Results Act has laid a foundation for future performance management improvements and provides valuable insights to other federal agencies or programs also characterized by complex missions, which are carried out by decentralized and largely autonomous operating units. In such an environment, strategic planning that is exclusively top-down will likely lead to goals that are irrelevant to and/or ignored by operating managers. To be effective, the process must reflect a partnership among key participants and include flexibility for managers within the parameters of the organization's strategic goals. The active involvement of park managers in developing servicewide and park-level goals, coupled with the Park Service's phased implementation approach, has led to greater ownership of the goals by field staff who are ultimately responsible for achieving results. By setting broad servicewide goals and simultaneously giving line managers the authority to tailor local goals and performance measures to their unique operating needs, the Park Service has greater assurance that a balance can

---

[20]GAO/RCED-97-125, Apr. 10, 1997.

be achieved between park-level attention to servicewide goals and the operating realities of each park.

The strategic planning process called for by the Results Act and discussed in many of our recent testimonies and reports starts with an agency's mission and the long-term goals it wishes to achieve and uses this information to shape the formulation and execution of agency budgets. For many years, the reverse has been the case—the budget and the budget process often shaped an agency's plans, and costs were assigned by activity or item of expense rather than performance goal. The Park Service has taken an important step by asking managers to estimate the cost of achieving their goals and aggregating this information at the servicewide level. However, two questions remain: (1) whether the Park Service will be able to use strategic and annual performance planning to direct agency and park-level resources to affect the accomplishment of servicewide goals and (2) whether the new focus on accomplishing servicewide goals can be achieved without sacrificing the ability of park managers to respond to their unique operating environments. In the Park Service, as will likely be the case in many federal agencies, budget and accounting systems are more typically structured by organization, project, or activity than by goals. Thus, agencies will have to consider how best to achieve a linkage, whether by retaining existing budget structures and creating crosswalks to the goals in their plans or by reorganizing the structure of their program activities to better mirror goals in their strategic plans. The latter approach will require extensive dialog with congressional appropriations and oversight committees, parent departments, and OMB, and continued development of cost allocation systems.

Although the challenges experienced by Park Service officials are hardly unique, their responses reflect long-term management commitment and an understanding that achieving results-oriented management will be neither easy nor quick. Park Service officials readily admit that much work remains to be done and that many of the successes they have achieved have occurred only after identifying and resolving problems in initial approaches or techniques. Overall, the experiences of the Park Service demonstrate that implementing the Results Act should be viewed not as a series of events, but as an evolving process.

Agency Comments and Our Evaluation

In commenting on a draft of this report, the Assistant Secretary for Fish and Wildlife and Parks substantially agreed with our portrayal of Results Act implementation in the Park Service. Interior provided information on

several improvements to its planning and budgeting processes including:
(1) providing parks greater flexibility to report on park-specific goals that
are associated with, but not identical to, the servicewide goals,
(2) modifying the Performance Management Data System so that parks
can report on funds other than base funds used to accomplish their goals,
and (3) entering fiscal year 1999 and 2000 budget and performance data at
the park level to supplement the existing budget formulation process.
Other comments are incorporated in the report as appropriate. Interior's
comments are reprinted in appendix I.

We are sending copies of this report to the Ranking Minority Member of
your Committee, the Chairmen of the House and Senate Committees on
Appropriations; the Director, OMB; and other interested parties. Copies
will also be made available to others upon request.

Please contact me at (202) 512-9573 if you or your office have any
questions concerning this report. Major contributors to this report are
listed in appendix IV.

Sincerely yours,

Paul L. Posner
Director, Budget Issues

Contents

Abbreviations

FTE	Full Time Equivalent
GPRA	Government Performance and Results Act
NLC	National Leadership Council
NPS	National Park Service
OSP	Office of Strategic Planning
PMDS	Performance Management Data System

Comments From the Department of the Interior

United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, D.C. 20240

April 9, 1998

Mr. Paul L. Posner
Director, Budget Issues
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548
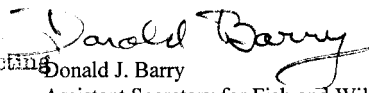
Dear Mr. Posner:

The Department of the Interior has reviewed the General Accounting Office's (GAO) draft report
entitled, "NATIONAL PARK SERVICE: Efforts to Link Resources to Results Suggest Insights
for Other Agencies," (GAO/AIMD-98-113).

We are in substantial agreement with the portrayal of the Government Performance and Results
Act implementation in the National Park Service as described in the draft report. The enclosed
comments contain a few observations and language refinements.

We appreciate the opportunity to review and comment on the draft report.

Sincerely,

Acting Donald J. Barry
Assistant Secretary for Fish and Wildlife
and Parks

Enclosure

Enclosure

Comments on GAO Draft Report, "NATIONAL PARK SERVICE: Efforts to Link Resources to Results Suggest Insights for Other Agencies," (GAO/AIMD-98-113)

The Department of the Interior substantially agrees with the portrayal of the Government Performance and Results Act (GPRA) implementation as described and analyzed in the draft report identified above. It should be noted that the National Park Service (NPS) has legislatively-mandated responsibilities for external cultural and recreational partnership programs as well as for parks themselves. NPS implementation of GPRA applies to those programs and to central offices as well as to parks.

See comment 1.

The NPS has made several improvements that should be noted. First, parks can now report on park-specific goals that are associated with, but not identical to, the Servicewide goals. This provides greater flexibility for parks while retaining the statistical integrity of the Servicewide goals. Second, parks can now enter and report on funds other than base funds, and are encouraged to do so. Because planning for distribution of fee revenues, for example, is on a different schedule than planning under the budget and GPRA processes, it is difficult to combine base funding and non-base funding in a single report. However, the NPS is attempting to do so. Parks, programs and central offices are now entering their data for both FY99 and FY00 to supplement the existing budget formulation process.

See comment 2.
Now on p. 13.

On page 14, the second sentence is a misleading statement concerning the fee program. Fee income is not to be used, under current NPS guidance, for any operational costs except for the costs of collection or the costs of the fee-generating activity. Fees are instead to be used for the project funding sources discussed on page 13. For the same reason, the end of the second sentence of the second paragraph on page 14 should read, "...rather than supplement a park's income."

See comment 3.
Now on p. 21.

The first paragraph on page 26 would need to be amended to reflect the changes already occurring with prioritizing central office controlled funds.

See comment 2.
Now on p. 30.
See comment 2.
Now on p. 33.

Page 43, "Visitor Service Card" should now read "Visitor Survey Card."

Page 48, while the first paragraph seems to be based on a qualitative assessment of the Service's accomplishments, no such assessment was made. The value of the NPS experience to other agencies would be enhanced if the reader were informed of the specific basis for GAO's conclusions.

Enclosure (Page 2)

See comment 2.
Now on p. 33.

Page 50 states the concern that pursuing Servicewide goals may be to the detriment of park-specific ones. However, the Service's GPRA implementation is designed to respond to both Servicewide and park-specific needs. Servicewide goal targets were intended to be challenging, but not impossible. Each park, using the Eight Step process linked to park-specific establishing legislation, sets its own targets for each goal. While every park must report on every applicable Servicewide goal, different parks will have different goal targets (achievement anticipated), depending on their situation and priorities. No park's critical goals should be replaced by the Servicewide ones.

See comment 2.
Now on p. 43.

Finally, the National Park Service GPRA Task Force meets three times a year. To date, the NPS's National Leadership Council has approved all Task Force recommendations.

In summary, we see several keys to NPS success, including: using prototypes to design a common framework for goal-setting and reporting throughout the National Park Service; having the GPRA Task Force, which worked through and resolved innumerable operation issues; having Servicewide training and training materials; and having management support. Next steps include closer GPRA linkages with budget and finance systems and with personnel appraisals. GPRA should be a management tool, not simply a reporting one.

The following are GAO's comments on the Department of the Interior's
April 10, 1998, letter.

GAO Comments

1. See "Agency Comments and Our Evaluation" section of the report.

2. Report text was revised.

3. As indicated in the report, the Park Service is currently reconsidering its
process for formulating requests for project funds.

Implementation of the Government Performance and Results Act by the Park Service

The Park Service's approach to implementing the Results Act was phased and iterative and involved both top management and field staff. The four basic principles the Park Service followed while formulating and implementing a strategic plan involved

(1) creating a useful management tool for the National Park Service at all levels of the organization,

(2) achieving a field-orientation,

(3) integrating all aspects of performance management into a single comprehensive system, and

(4) complying with the requirements of the Results Act and associated mandates.

Because both top management and field staff were engaged in drafting and exchanging comments on early draft strategic plans, Park Service staff have characterized the approach they used as "diagonal." Both field staff and management were approaching the Results Act from their ends and meeting in the middle to work out needed changes. Both park staff and headquarters officials described this approach to planning as difficult and frustrating. However, the same staff commented that this approach was probably the only way to develop a servicewide plan that balanced the needs of both headquarters and field staff and therefore achieved a degree of acceptance and ownership by both groups. According to the Deputy Director, although the process of developing the servicewide strategic plan and the Park Service's approach to performance management was "arduous," in hindsight, the process worked well and he would not have done anything differently.

Office of Strategic Planning

At the time of our review, the Park Service's Office of Strategic Planning (OSP) had a Director and two program analysts all located in Denver, Colorado, and one program analyst located at headquarters. The OSP director reports to the Deputy Director of the Park Service.

OSP has been responsible for coordinating the development of the servicewide strategic plan based on input from headquarters and field staff and consultations with Congress, the Office of Management and Budget, the public, and other key stakeholders. OSP has also led the effort to implement strategic planning and performance management at the park

Appendix II
Implementation of the Government
Performance and Results Act by the Park
Service

level. This involved developing guidance for field staff on how to implement the Results Act, conducting training, and providing continuing guidance and responding to questions through OSP's computer bulletin board.

Early Implementation of the Results Act

The Park Service held its first meeting on implementing the Results Act in December 1994. In May 1995, the Park Service established the Government Performance and Results Act (GPRA) Task Force to oversee and coordinate the development of a servicewide performance management system, including national strategic planning and budgeting, park- and program-level planning and goal setting, resource allocations, performance measurement, and servicewide evaluations and reporting. The Task Force includes representatives from each region, from the key headquarters offices, and from park and partnership programs. The Task Force reports its findings to the National Leadership Council (NLC), which consists of the Director, the Deputy Director, the seven regional directors, and the five associate directors for programs.

The Task Force has been the Park Service's mechanism for working out Results Act implementation problems. For example, OSP received 116 substantive comments from the public on the final draft of the servicewide strategic plan issued for comment in October 1996. The Task Force broke into groups, worked through the comments, and incorporated the comments into the final servicewide strategic plan, which was issued September 30, 1997.

The Task Force has met three times a year to discuss Results Act implementation issues, vet policy recommendations, and make recommendations to NLC. NLC acts on every Task Force recommendation and, to date, has approved all Task Force recommendations. For example, NLC members each signed off on the final Park Service strategic plan.

Field Testing

A key element of the Park Service's approach to implementing the Results Act has been extensive field testing. During the summer of 1995, the Park Service undertook prototype exercises in strategic planning and performance measurement at six parks and three programs. The experiences of those prototype parks and programs along with help from planners at the Denver Service Center helped shape the Park Service's "Eight Step Process" (described below) and develop some initial performance measures. During fiscal year 1996, a park or program from

Appendix II
Implementation of the Government
Performance and Results Act by the Park
Service

each cluster, known as "lead" parks, worked to refine the goals in the servicewide plan and the implementation process. The experience of the prototype and lead parks also led to the development of written guidance that could be used to train staff at other parks.

The Park Service plans to continue learning from the field. For example, the Deputy Director has asked OSP to survey all the park-level strategic and annual performance plans for best practices. These best practices can then be transmitted to the field as guidance for the next iteration of park-level plans.

The Eight Step Process

The early experimentation of the prototype parks led to the development of the Park Service's Eight Step Process for performance management. The Eight Step Process was designed to help parks, programs, and offices go from the Park Service's mission goals, to their daily work, to evaluation of results. Steps one to five are the required elements of the strategic plans. Steps six and seven produce and implement the annual performance plan. Step eight produces the annual performance report that compares accomplishments to goals. The eight steps were developed within the framework of three basic questions—why, what, and how. A description of the Park Service's Eight Step Process follows.

Why Are We Doing What We Are Doing at Our Park?

(1) Review the Park Service's enabling legislation and legislative history, the servicewide strategic plan, any other legislation affecting your park, and any other planning documents already in place.

(2) Establish the mission of the specific park or program by its purpose and significance. Purpose is the specific reason the park or program was established. Significance is the distinctive features that make the park or program different from any other. Together they lead to a concise statement—the mission of the park or program.

What Are We Going to Do?

(3) Develop the park's or program's mission goals. Mission goals are broad conceptual goals based on ideal future conditions. They should focus on results (outcomes) not efforts. Park and program mission goals should reflect both the servicewide mission goals as well as the mission of the park or program.

Appendix II
Implementation of the Government
Performance and Results Act by the Park
Service

(4) Determine the park or program's 5-year, long-term goals (range of 3 to 20 years). Long-term goals tier off mission goals, describe results to be achieved, and are stated as desired future conditions.

(5) Establish the availability of human and fiscal resources, the condition of park natural, cultural, and recreational resources, and the condition of visitor experiences.

How Are We Going to Do It?

(6) Develop the annual performance plan. The annual performance plan links outcome-related performance goals to specific inputs and outputs for a single year. The annual performance plan consists of two major parts: annual goals and annual work plans. Annual goals are the incremental outcomes needed to meet the long-term goals. Annual work plans identify the inputs and outputs needed to achieve the annual goals. Inputs are the fiscal and human resources required to produce the outputs.

(7) Implement the annual performance plan. Park and program officials receive budget allocations and update annual goals to reflect available funding and staffing and use these resources to implement their plans.

(8) Develop annual performance reports. Park and program officials monitor performance toward annual goals, evaluate results by comparing accomplishments with goals, and provide feedback and adjust subsequent annual goals, work plans, and long-term goals, if necessary.

Training and Guidance

The Park Service developed its Field Guide to GPRA and Performance Management to provide park staff with a tool for improving their ability to accomplish the mission of the Park Service using performance management techniques. The Field Guide includes an overview of the Results Act and performance management, a detailed discussion of the Eight Step Process, a discussion of how the budget will be linked to annual performance plans, other key linkages, examples of strategic plans and annual performance plans already developed by certain parks, and exercises to be completed during training sessions.

Following initial training and testing of performance management in prototype and lead parks, the Park Service held "train the trainer" sessions in which 100 regional- and field-level staff received training in performance management using the Field Guide. These sessions were held in late 1996 in four locations throughout the country.

Appendix II
Implementation of the Government
Performance and Results Act by the Park
Service

During the late winter and spring of 1997, the trainers trained an additional 2,000 park staff in performance management techniques. A representative from each regional office also received the initial training and served as Results Act coordinator in their regions. After the training was completed, the trainers continued to serve as consultants to the parks within their region. For example, in the southeast region, the trainers were involved in the first review of all the strategic plans for that region.

In addition to the Field Guide, OSP developed a quick reference pamphlet to strategic planning at the Park Service entitled GPRA on the Go: Government Performance and Results Act (GPRA) & Performance Management. Staff from two parks we interviewed cited this pamphlet as an excellent summary of everything a manager needed to know to prepare a strategic plan. The pamphlet contains brief descriptions of (1) performance management and the Results Act, (2) the Park Service's approach to performance management, (3) Park Service performance management terminology, (4) strategic plan requirements, (5) the Eight Step Process, and (6) the Park Service's 31 long-term goals. It also provides helpful hints for making performance management happen and lists key OSP and regional office staff who can be contacted for further information.

Relationship Between Servicewide and Park-Level Plans

Figure 4 in the body of the report portrays the relationship between the servicewide and park-level plans. Within its four servicewide goal categories, the Park Service has defined 9 mission goals and 31 long-term goals. Appendix III contains a complete description of the goals listed in the Park Service's strategic plan. Mission goals were intended to reflect the Park Service's preservation mission, which has a longer and indefinite time frame for goals than anticipated by the Results Act. Mission goals are not time-bound or quantified, but are intended to be comprehensive and inclusive of all Park Service activities. For example, mission goal Ia states that "natural and cultural resources and associated values are protected, restored, and maintained in good condition and managed within their broader ecosystem and cultural context." Long-term goals typically span 5 years, are focused on specific Park Service activities, and provide specific measurable goals to be achieved within the time frame set. For example, long-term goal Ia5 states that "by September 30, 2002, 50% of the historic structures on the 1998 List of Classified Structures are in good condition."

Each park was also expected to develop its own strategic plan. Park strategic plans were to bring together both servicewide and park-specific

Appendix II
Implementation of the Government
Performance and Results Act by the Park
Service

missions so that every strategic plan had both national and local elements. If a servicewide long-term goal was applicable, the park was expected to incorporate the goal into its plan, although measurable performance targets could vary from the servicewide targets. It was expected, for example, that some parks could easily achieve performance greater than national goals, while some might necessarily fall short; allowing performance targets to vary from park to park promoted park-level relevance while ensuring that performance could be aggregated on a servicewide basis. The Park Service also gave park managers discretion to incorporate long-term goals that were unique to the missions of their individual parks but still fit within the broad mission goals of the servicewide strategic plan.

Mission, Mission Goals, and Long-Term Goals, National Park Service Strategic Plan, 1997

The Mission of the National Park Service

The National Park Service preserves unimpaired the natural and cultural resources and values of the national park system for the enjoyment, education, and inspiration of this and future generations. The Park Service cooperates with partners to extend the benefits of natural and cultural resource conservation and outdoor recreation throughout this country and the world.

Goal Category I: Preserve Park Resources

Mission Goal Ia: Natural and cultural resources and associated values are protected, restored, and maintained in good condition and managed within their broader ecosystem and cultural context.

Long-term Goals to be Achieved by September 30, 2002:

- Ia1. Disturbed Lands / Exotic Species — 5% of targeted disturbed park lands, as of 1997, are restored, and 5% of priority targeted disturbances are contained.
- Ia2. Threatened and Endangered Species — 25% of the 1997 identified park populations of federally listed threatened and endangered species with critical habitat on park lands or requiring NPS recovery actions have an improved status, and an additional 25% have stable populations.
- Ia3. Air Quality — Air quality in at least 50% of class I park areas improves or does not degrade from 1997 baseline conditions.
- Ia4. Water Quality — Reduce by 10%, from 1997 levels, the number of days park recreational waters fail to meet state water quality standards for swimming.
- Ia5. Historic Structures — 50% of the historic structures on the 1998 List of Classified Structures are in good condition.
- Ia6. Museum Collections — 68% of preservation and protection conditions in park museum collections meet professional standards.
- Ia7. Cultural Landscapes — 50% of the cultural landscapes on the Cultural Landscapes Inventory are in good condition.
- Ia8. Archeological Sites — 50% of the recorded archeological sites are in good condition.

Mission Goal Ib: The National Park Service contributes to knowledge about natural and cultural resources and associated values; management decisions about resources and visitors are based on adequate scholarly and scientific information.

Long-term Goals to be Achieved by September 30, 2002:

- Ib1. Natural Resource Inventories — Acquire or develop 434 of the 2,287 outstanding data sets identified in 1997 of basic natural resource inventories for all parks.
- Ib2. Cultural Resource Baselines — The 1997 baseline inventory and evaluation of each category of cultural resources is increased by a minimum of 5%.

Goal Category II: Provide for the Public Enjoyment and Visitor Experience of Parks

Mission Goal IIa: Visitors safely enjoy and are satisfied with the availability, accessibility, diversity, and quality of park facilities, services, and appropriate recreational opportunities.

Long-term Goals to be Achieved by September 30, 2002:

- IIa1. Visitor Satisfaction — 80% of park visitors are satisfied with appropriate park facilities, services, and recreational opportunities.
- IIa2. Visitor Safety — Reduce the visitor safety incident rate by 10% from the NPS five-year (1992-96) average.

Mission Goal IIb: Park visitors and the general public understand and appreciate the preservation of parks and their resources for this and future generations.

Long-term Goals to be Achieved by September 30, 2002:

- IIb1. Visitor Understanding and Appreciation — 60% of park visitors understand and appreciate the significance of the park they are visiting.

Goal Category III: Strengthen and Preserve Natural and Cultural Resources and Enhance Recreational Opportunities Managed by Partners

Mission Goal IIIa: Natural and cultural resources are conserved through formal partnership programs.

Long-term Goals to be Achieved by September 30, 2002:

- IIIa1. Properties Designated — Increase by 15%, over 1997 levels, the number of significant historic and archeological properties protected through federal programs or official designation at local, state, tribal, or national levels.
- IIIa2. Properties Protected — Increase by 20%, over 1997 levels, the number of significant historic and archeological properties protected nationwide through federal, state, local, or tribal statutory or regulatory means, or through financial incentives, or by the private sector.

- IIIa3. User Satisfaction — Achieve a 10% increase in user satisfaction, over 1997 levels, with the usefulness of technical assistance provided for the protection of historic and archeological properties.

Mission Goal IIIb: Through partnerships with other federal, state, and local agencies and nonprofit organizations, a nationwide system of parks, open space, rivers, and trails provides educational, recreational, and conservation benefits for the American people.

Long-term Goals to be Achieved by September 30, 2002:

- IIIb1. Conservation Assistance — 1,100 additional miles of trails, 1,200 additional miles of protected river corridors, and 35,000 additional acres of parks and open space, from 1997 totals, are conserved with NPS partnership assistance.
- IIIb2. Community Satisfaction — 80% of communities served are satisfied with NPS partnership assistance in providing recreational and conservation benefits on lands and waters.

Mission Goal IIIc: Assisted through federal funds and programs, the protection of recreational opportunities is achieved through formal mechanisms to ensure continued access for public recreational use.

Long-term Goals to be Achieved by September 30, 2002:

- IIIc1. Recreational Properties — The 40,000 recreational properties, as of 1997, assisted by the Land and Water Conservation Fund, the Urban Park and Recreation Recovery Program, and the Federal Lands to Parks Program are protected and remain available for public recreation.

Goal Category IV: Ensure Organizational Effectiveness

Mission Goal IVa: The National Park Service uses current management practices, systems, and technologies to accomplish its mission.

Long-term Goals to be Achieved by September 30, 2002:

- IVa1. Data Systems — 50% of the major NPS data systems are integrated/interfaced.
- IVa2. Employee Competencies — 100% of employees within the 16 key occupational groups have essential competency needs identified for their positions.

- IVa3. Employee Performance — 100% of employee performance standards are linked to appropriate strategic and annual performance goals.
- IVa4. Workforce Diversity — Increase by 25%, over 1998 levels, the representation of under-represented groups in each of the targeted occupational series in the NPS permanent workforce.
- IVa5. Employee Housing — 35% of employee housing units classified as being in poor or fair condition in 1997 have been removed, replaced, or upgraded to good condition.
- IVa6. Employee Safety — Reduce by 50%, from the NPS five-year (1992-96) average, the NPS employee lost time injury rate, and reduce the cost of new workers' compensation cases (COP) by 50% based on the NPS five-year (1992-96) average.
- IVa7. Construction Projects — 100% of NPS park construction projects identified and funded by September 30, 1998, meet 90% of cost, schedule, and project goals of each approved project agreement.
- IVa8. Land Acquisition — The time between the appropriation for land acquisition and when the offer is made is reduced by 5%.

Mission Goal IVb: The National Park Service increases its managerial capabilities through initiatives and support from other agencies, organizations, and individuals.

Long-term Goals to be Achieved by September 30, 2002:

- IVb1. Volunteer Hours — Increase by 10%, over the 1997 level, the number of volunteer hours.
- IVb2. Donations and Grants — Increase by 10%, over 1997 levels, the dollar amount of donations and grants.
- IVb3. Concession Returns — Increase the average return for park concession contracts to at least 10% of gross concessioner revenue.
- IVb4. Fee Receipts — Increase by 20%, over the 1997 level, the amount of receipts from park entrance, recreation, and other fees.

Major Contributors to This Report

Accounting and Information Management Division, Washington, D.C.

Michael J. Curro, Assistant Director, (202) 512-9969
Elizabeth H. Curda, Evaluator-in-Charge
Claudia J. Dickey, Senior Evaluator