

## Chapter 13: Reporting on Results

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*This chapter describes the changes that will be made to the Annual Performance Report with the introduction of the CPD Performance Measurement System. In addition, this chapter highlights key monitoring issues related to performance measurement.*

### Purpose of Reporting

HUD requires grantees to submit an annual report that addresses all four CPD entitlement programs covered by the Consolidated Plan. For Entitlement grantees, this report is called the Consolidated Annual Performance and Evaluation Report (CAPER). For State grantees, the annual performance report is referred to as the Performance and Evaluation Report (PER). The main purpose of these reports is to evaluate the grantee's overall progress in meeting the goals and objectives put forth in the Strategic Plan and the Annual Action Plan.

The annual report will play a key role in the CPD Performance Measurement System. In the annual report, grantees will evaluate progress made toward their proposed outcomes, report on quantitative indicators, and explain why progress was not made on delayed and cancelled projects.

The annual report is written with three main audiences in mind:

- ❑ **HUD:** HUD requires reliable, comprehensive information regarding program performance in order to comply with the Government Performance and Results Act of 1993. The annual report provides information necessary for HUD to develop its Annual Report to Congress, to monitor grantee performance, and to evaluate overall program results. It is HUD's responsibility to ensure that grantees comply with all applicable rules and regulations of the four CPD entitlement programs and those of the Consolidated Plan. The annual report provides HUD an opportunity to review a grantee's performance and identify areas where the grantee may need technical assistance.
- ❑ **Grantees:** The annual report provides grantees with an opportunity to demonstrate to HUD that it carried out its CPD-funded programs in compliance with all applicable rules and regulations. In addition, the annual performance report provides an opportunity to evaluate its programs and projects and gauge their effectiveness in meeting the goals and objectives put forth in the Consolidated Plan and the Annual Action Plan. In effect, the process of developing the annual report is an exercise to identify strengths, weaknesses, and opportunities for improvement in the administration of future programs.
- ❑ **Citizens and other stakeholders:** The annual report provides grantees an opportunity to describe to citizens and other community stakeholders their

successes in revitalizing deteriorated neighborhoods and meeting objectives put forth in the Consolidated Plan. The annual report process also provides residents within a grantee's jurisdiction an opportunity to participate in the planning process through comment on the effects of the housing and community development projects undertaken by the grantee.

## Regulations and Guidance

The Consolidated Plan regulation that addresses the annual report is brief but represents one of the key components of the performance measurement system. Specifically, the updates to the Consolidated Plan Final Rule (24 CFR Parts 91 and 570) included a revision to Sec. 91.520(g):

- ❑ 91.520(g): “The [annual] report will include a comparison of the proposed versus actual outcomes for each outcome measure submitted with the consolidated plan and explain, if applicable, why progress was not made toward meeting goals and objectives.”

Three phrases in the regulation deserve further discussion:

- ❑ **“Comparison of proposed vs. actual outcomes:”** This is not a departure from the existing guidance, but represents an increased emphasis on comparing actual accomplishments to the original goals.
- ❑ **“Each outcome measure:”** This phrase is a reference to the nine outcome statements. The outcome statements are derived from the nine combinations of the three objectives and the three outcomes (i.e., Affordability + Decent Housing). In other words, the annual report must summarize accomplishments according to the nine outcome statements:
  - Accessibility for the purpose of creating suitable living environments;
  - Accessibility for the purpose of providing decent housing;
  - Accessibility for the purpose of creating economic opportunities;
  - Affordability for purpose of creating suitable living environments;
  - Affordability for the purpose of providing decent housing;
  - Affordability for the purpose of creating economic opportunities;
  - Sustainability for the purpose of creating suitable living environments;
  - Sustainability for the purpose of providing decent housing; and
  - Sustainability for the purpose of creating economic opportunity.
- ❑ **“Explain, if applicable, why progress was not made:”** Again, this is not a departure from existing guidance, but the explanation of lack of progress now has an increased emphasis.

The Consolidated Plan webpage provides grantees with a summary of the new consolidated planning regulatory provisions and annual performance report requirements that need to be implemented in FY06 (current year) and FY07 (beginning October 1, 2006). Go to <http://www.hud.gov/offices/cpd/about/conplan/> for sample tables to assist with the preparation of annual performance reports.

## Format of the Annual Report

With the introduction of the performance measurement system, HUD expects to release updated guidance in the coming year. The current guidance recommends including a general narrative and narratives specific to CDBG, HOME, ESG, and HOPWA. The guidance also discusses several IDIS reports that may be included with the annual report to ease the reporting burden. In addition, this section discusses the benefit of including an executive summary at the beginning of the annual report.

### More Guidance to Come...

With the re-engineering of IDIS in late 2006 and early 2007, HUD will provide additional guidance and direction for annual reporting and record-keeping.

## Executive Summary

While not required, HUD strongly encourages grantees to include an executive summary that highlights key accomplishments in a grantee's program. An executive summary can make the annual report more readable and accessible to citizens and community stakeholders. If a grantee chooses to include an executive summary, it should be written with this audience in mind. For instance, grantees should avoid programmatic jargon and acronyms that a casual reader may not understand.

## General Narrative

The current guidance requires the grantee to assess how the activities undertaken during the program year address Strategic Plan objectives and areas of high priority identified in its Consolidated Plan. With the introduction of the performance measurement system and the revision of the Consolidated Plan Final Rule, HUD has removed the requirement to assign a priority to each community need. As stated above, the new system places emphasis on the comparison between quantitative goals versus actual objectives for each outcome statement and an explanation, when necessary, of why progress was not made.

HUD has not yet issued a prescribed format in which to present this information. The Summary of Specific Annual Objectives Table, available in the CPMP tool, provides a good example of a format that organizes accomplishment data in the required format.

**Table 2C**

Specific Obj. #	Outcome/Objective Specific Annual Objectives	Sources of Funds	Performance Indicators	Year	Expected Number	Actual Number	Percent Completed
<b>DH-2 Affordability of Decent Housing</b>							
<b>DH-2 (1)</b>	The grantee will provide low-cost second mortgages to income-eligible first time homebuyers in an effort to make homeownership more affordable.	HOME	Low-Income First Time Homebuyers	2006	5	3	60%
				2007	5		0%
				2008	5		0%
				2009	5		0%
				2010	5		0%
				<b>MULTI-YEAR GOAL</b>		<b>25</b>	<b>3</b>
	In 2006, the grantee will administer a First-Time Homebuyer Program that provides no-interest loans to assist 5 income-eligible households purchase their first home.						

**Affordable Housing Objectives**

The current guidance specifically requires an evaluation of progress toward affordable housing objectives, including a breakdown of accomplishment data by income level and tenancy. The guidance defines affordable housing according to the Section 215 definition, which is explained in 24 CFR 92.252 for rental housing and 24 CFR 254 for homeownership. This summary of progress should include a comparison of actual accomplishments with proposed goals for the reporting period, a description of efforts to address "worst-case needs," and progress in meeting the needs of persons with disabilities. The CPMP tool provides two tables -- Table 3B Annual Housing Completion Goals and Table 2A the Housing Needs Table -- that may assist the grantee in reporting this information. IDIS Report PR23: Summary of Accomplishments Report will be of great assistance when providing this information.

**TABLE 3B ANNUAL HOUSING COMPLETION GOALS**

ANNUAL AFFORDABLE RENTAL HOUSING GOALS (SEC. 215)	Annual Expected Number Completed	Resources used during the period			
		CDBG	HOME	ESG	HOPWA
Acquisition of existing units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production of new units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rehabilitation of existing units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rental Assistance		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Total Sec. 215 Rental Goals</b>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>ANNUAL AFFORDABLE OWNER HOUSING GOALS (SEC. 215)</b>					
Acquisition of existing units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production of new units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rehabilitation of existing units		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Homebuyer Assistance		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Total Sec. 215 Owner Goals</b>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>ANNUAL AFFORDABLE HOUSING GOALS (SEC. 215)</b>					
Homeless		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-Homeless		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Needs		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Total Sec. 215 Affordable Housing</b>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>ANNUAL HOUSING GOALS</b>					
Annual Rental Housing Goal		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Owner Housing Goal		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Total Annual Housing Goal</b>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>For the purpose of identification of annual goals, an assisted household is one that will receive benefits through the investment of Federal funds, either alone or in conjunction with the investment of other public or private funds.</p>					

**Table 2A**

Housing Needs Table		Grantee:		Only complete blue sections. Do NOT type in sections other than blue.													
		Current % of Households	Current Number of Households	3-5 Year Quantities													
				Year 1		Year 2		Year 3		Year 4*		Year 5*		Multi-Year			
<u>Housing Needs - Comprehensive Housing Affordability Strategy (CHAS) Data Housing Problems</u>				Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual		
		Household Income <=30% MFI	Elderly	NUMBER OF HOUSEHOLDS		100%											
Any housing problems					0											0	
Cost Burden > 30%					0											0	
Cost Burden >50%					0											0	
Small Related	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
Large Related	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
All other hshold	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
Elderly	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
Small Related	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
Large Related	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		
All other hshold	NUMBER OF HOUSEHOLDS		100%														
	With Any Housing Problems			0											0		
	Cost Burden > 30%			0											0		
	Cost Burden >50%			0											0		

**Continuum of Care Narrative**

The grantee is required to address the Continuum of Care within the annual report narrative. The grantee should describe the actions taken to address the needs of homeless persons and the special needs of persons that are not homeless but require supportive housing, including persons with HIV/AIDS and their families. In addition, the narrative should include a summary of actions taken during the program year to develop and implement a Continuum of Care strategy for the homeless, including actions taken to prevent homelessness, to address the emergency shelter and transitional housing needs of homeless individuals and families (including significant subpopulations such as those living on the streets), and to help homeless persons make the transition to permanent housing and independent living. The CPMP Homeless Needs Table provides an example of a format that will help the grantee report actual accomplishments versus annual goals.



went into effect March 13, 2006. All Annual Action Plans submitted to HUD after March 13, 2006 must include an outcome category for activities. Grantees who have already submitted their Annual Action Plan for FY06 funds do not have to amend their plan. **However, performance measurement data is mandatory for all activities that will be not be complete in the IDIS system before the beginning of the Federal Fiscal Year 2007 (October 1, 2006).** This means an activity that started on November 1, 2005 and takes one year to complete would be required to report on performance measurement data.

### States and Reporting

For states, goals are not always known at the time of the annual plan. For the FY06 PER, states are encouraged to report overall progress toward outcomes identified in IDIS by activity. For the FY07 PER, state reporting guidance will be updated to incorporate outcomes.

## IDIS Data Updates

In addition to writing general and program narratives, grantees must use IDIS to capture the information needed to meet annual reporting requirements. As grantees enter data into IDIS throughout the program year, they are creating a database that contains information required for the annual report. At the end of the program year, before the annual report is submitted, grantees are required to use IDIS to comply with current reporting requirements. Grantees must update all activities that were active (budgeted or underway) or had a drawdown in IDIS during the program year.

Grantees can retrieve data from IDIS at the end of their program year by generating IDIS reports. Once end-of-year updating in IDIS is complete, HUD can access much of the information it needs for the CAPER. However, to meet citizen participation requirements, grantees must also make certain IDIS reports available to the public. The following reports contain information that help the grantee meet these requirements:

- PR03: Grantee Performance Report
- PR06: Summary of Consolidated Plan Projects for Program Year #####
- PR23: Summary of Accomplishments
- PR26: CDBG Financial Summary Report

HUD plans to revise existing IDIS reports and, where necessary, create new reports to capture the performance measurement data (see Exhibits 13-1 through 13-4 for sample report formats). In addition, the IDIS Phase I re-engineered system will allow for the generation of comparable reports for states.

## **Documentation and Monitoring**

### **Grantees**

Grantees will be required to maintain accurate file documentation of data to support outcomes and output indicators. This additional information, along with traditional and customary program records, will establish the evidence of program compliance documentation as required by HUD. All program documentation, materials, and files are generally required to be retained for a five-year period, upon completion of the project, program, or activity. (Refer to the Consolidated Plan regulations at 24 CFR Part 91 for more detailed guidance on specific record-keeping retention requirements.)

Grantees will need to revise program and activity report forms that include the performance measurement data that was entered into IDIS and reported in the CAPER. These forms can be developed by the grantee. While HUD will not generally require grantees to verify or prove reported outcomes or output indicators, rough or undocumented estimates are not sufficient as appropriate documentation of program or activity accomplishments.

HUD will continue to monitor to ensure that a grantee's performance measurement data entry is complete and timely. It is recommended that accomplishment data in the IDIS system be updated quarterly. Failure to include performance measurement information in the IDIS system in a timely manner may result in a monitoring finding by HUD. Grantees should encourage citizens and local organizations to participate in the development of revised reporting formats for performance measurement.

### **Subrecipients/State Recipients**

Grantees, who are responsible for the day-to-day operations of their programs, also enlist nonprofit organizations subrecipients or state recipients (in the case of state programs) to administer programs and activities. It will be important to communicate and educate these entities regarding the record-keeping and reporting requirements for performance measurement. This education and communication should take place as early as possible to ensure timely compliance with performance measurement reporting requirements.

While the grantees are responsible for obtaining and reporting the necessary data, subrecipients/state recipients will play a critical role in data collection and timely reporting. Grantees are advised to review established reporting and record-keeping procedures and make the necessary revisions to incorporate objectives, outcomes, and output indicators in data collection and narrative reporting formats.

Annual monitoring plans, risk assessment tools and monitoring checklists should be reviewed and revised to include the requirements of performance measurement. Evidence of projects or activities achieving objectives, outcomes, and indicators and timely and accurate reporting of such should be included in annual on-site monitoring visits.

Grantees should be prepared to identify problem areas early, and adapt report formats, forms and systems to forestall annual reporting efforts. Greater attention should be given to monthly and quarterly reports during the upcoming program period. Identifying

problems areas early will assist with end of year reporting requirements. Grantees should also consider subrecipient sanctions if data is not provided in a timely and accurate fashion.

## **New IDIS Reports**

In Phase I of the re-engineered IDIS, HUD anticipates expanding the system's ability to generate a number of different standardized report formats, so that program data can be consolidated and analyzed in a variety of ways, to meet a wide range of needs. HUD headquarters and Field Office staff, states, and grantees will be able to use this information to:

- Account for program accomplishments and performance; and
- Improve program management by:
  - Assessing the status and progress of activities;
  - Tracking the commitment and expenditure of funds;
  - Identifying activities that are lagging behind schedule, or not moving forward; and
  - Aggregating program information across all covered programs (HOME, CDBG, ESG, and HOPWA).

Users will be able to specify the report parameters that are desired to generate the report that will be most useful to meet the specific reporting need. At this time, HUD expects the system will be able to generate reports on activities and funding for:

- Report level
  - Nationally
  - State
  - Field Office
  - Grantee/PJ
- Program
  - CDBG
  - ESG
  - HOME
  - HOPWA
  - All programs

- ❑ Date range
- ❑ Tenure Type
  - Rental
  - Homebuyer
  - Homeowner Rehabilitation
  - TBRA
- ❑ Status Code
  - OP (Open – budgeted or underway)
  - CP (Completed).

Exhibits 13-1 through 13-4 are sample reports that demonstrate the types of information that are expected to be included on reports generated by Report Level.

**Exhibit 13-1: Sample Housing Performance Measurement Report- National**

										Reporting Period	<date range>	
										Date of Report		
										Run	10/15/2005	
<b>Housing Performance Measurement Report - National</b>												
<b>Objectives</b>	<b>Outcome</b>								# of Total Units Brought to Property Standards		Of the Total Units, the # occupied by household <= 80% AMI	
	Availability/Accessibility		Affordability		Sustainability		Total By Objective					
	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$
Suitable Living												
Decent Housing												
Economic Opportunity												
<b>Total By Outcome</b>												

**Exhibit 13-2: Sample Housing Performance Measurement Report by Field Office**

Field Office		Boston		Reporting Period				<date range>						
				Date of Report				10/15/2005						
				Run										
<b>Housing Performance Measurement Report By Field Office</b>														
<b>Objectives</b>	<b>Outcome</b>										# of Total Units Brought to Property Standards		Of the Total Units, the # occupied by household <= 80% AMI	
	Availability/Accessibility		Affordability		Sustainability		Total By Objective							
	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$				
Suitable Living														
Decent Housing														
Economic Opportunity														
<b>Total By Outcome</b>														

**Exhibit 13-3: Sample Housing Performance Measurement Report by State**

State	MA	Reporting Period								<date range>		
		Date of Report								10/15/2005		
		Run										
<b>Housing Performance Measurement Report By State</b>												
<b>Outcome</b>										Of the Total Units, the # occupied by household <= 80% AMI		
<b>Objectives</b>	Availability/Accessibility		Affordability		Sustainability		Total By Objective		# of Total Units Brought to Property Standards			
	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$
Suitable Living												
Decent Housing												
Economic Opportunity												
<b>Total By Outcome</b>												

**Exhibit 13-4: Sample Housing Performance Measurement Report by Grantee/Participating Jurisdiction**

Participating Jurisdiction	Cambridge									Reporting Period	<date range>	
State	MA									Date of Report Run	10/15/2005	
<b>Housing Performance Measurement Report By Grantee/Participating Jurisdiction</b>												
	<b>Outcome</b>											
<b>Objectives</b>	Availability/Accessibility		Affordability		Sustainability		Total By Objective		# of Total Units Brought to Property Standards		Of the Total Units, the # occupied by household <= 80% AMI	
	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$
Suitable Living												
Decent Housing												
Economic Opportunity												
<b>Total By Outcome</b>												