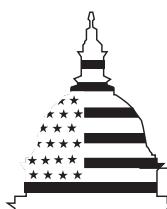


February 2000

# NATIONAL SERVICE PROGRAMS

## Two AmeriCorps Programs' Funding and Benefits



GAO

Accountability \* Integrity \* Reliability



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## Abbreviations

CCC	Civilian Conservation Centers
CNS	Corporation for National Service
FTE	Full-time equivalent
GED	General equivalency diploma
NCCC	National Civilian Community Corps
OMB	Office of Management and Budget

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

**Health, Education, and Human Services Division**

B-282553

February 15, 2000

The Honorable Christopher S. Bond  
Chairman, Committee on Small Business  
United States Senate

The Honorable Charles E. Grassley  
United States Senate

The Honorable Peter Hoekstra  
Chairman, Subcommittee on Oversight and Investigations  
Committee on Education and the Workforce  
House of Representatives

AmeriCorps is the largest national and community service program since the Civilian Conservation Corps of the 1930s and is in its sixth year of operation. Administered by the Corporation for National Service (CNS), which was authorized by the National and Community Service Trust Act of 1993 (P.L. 103-82), AmeriCorps consists of four programs that allow participants to earn education awards to help pay for their postsecondary education in exchange for performing community service.<sup>1</sup> CNS is statutorily required to encourage citizens to engage in national service, rewarding those who serve with educational opportunities and providing tangible benefits to the communities in which service is performed. CNS estimates that it spent \$477 million in fiscal year 1999 to support about 53,000 AmeriCorps participants.

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<sup>1</sup>The four programs are AmeriCorps\*State/National, which is the largest; AmeriCorps\*VISTA; AmeriCorps\*National Civilian Community Corps; and AmeriCorps\*Education Awards.

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Since 1995, we have issued seven reports focusing on AmeriCorps program resources and benefits.<sup>2</sup> Because of continuing concern about the average annual cost per AmeriCorps participant, you asked us to identify and compare these per participant costs with costs from other similar organizations providing community service. Specifically, we agreed to (1) review costs for AmeriCorps participants in two major AmeriCorps programs, AmeriCorps\*State/National and AmeriCorps\*National Civilian Community Corps (NCCC), and who bears those costs; (2) compare cost data for AmeriCorps\*NCCC with similar data from the Department of Labor's Job Corps Civilian Conservation Centers (CCC) and explain reasons for any major differences; (3) compare AmeriCorps participant benefits with those afforded entry-level military personnel; and (4) describe information available on the results of AmeriCorps programs.<sup>3</sup>

In this report, we provide cost and other data for the 1998-99 program year, including information on overhead expenses, education awards, and child care benefits. We present information on participant costs for both the AmeriCorps\*State/National and AmeriCorps\*NCCC programs, including non-CNS costs as appropriate. We were not able to report comparable participant cost information for AmeriCorps\*Education Awards and AmeriCorps\*VISTA participants because information on the non-CNS costs of these programs was not available. We chose Job Corps CCC as the civilian program to compare with AmeriCorps\*NCCC because it is one of the few full-time residential programs for youths that is federally operated and administered, and it does not receive AmeriCorps grant funds, unlike many state and local youth service and conservation corps groups. In the absence of reliable actual expenditure data, we relied on information from CNS' budget and on data from its grant application database to estimate the costs associated with AmeriCorps participants.<sup>4</sup> To verify the accuracy of the data in CNS' grants database, we reviewed information from a random sample of 60 grant files. In addition, we collected information from CNS on participants' rates of completion and attrition and on their "earning" and

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<sup>2</sup>A list of GAO products on AmeriCorps appears at the end of this report.

<sup>3</sup>AmeriCorps\*State/National receives its funding from a single appropriation and is referred to by CNS as one program; however, the program operates two separate grant application processes, one for state programs and one for programs that operate in more than one state, or national programs.

<sup>4</sup>CNS' Office of the Inspector General has issued numerous reports on CNS' lack of creditable financial accounting data and the Congress has directed CNS to make financial management reforms.

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use of education awards. We also reviewed CNS' strategic and performance plans, which are required by the Government Performance and Results Act of 1993. For more detail on our methodology, see appendix I.

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## Results in Brief

AmeriCorps\*NCCC is a full-time residential service program administered by CNS. Service activities focus on environmental issues, disaster relief, tutoring children, and rehabilitating public housing in urban areas. AmeriCorps\*State/National consists of a wide variety of grantee programs run by not-for-profit organizations, local and state government entities, Indian tribes, institutions of higher education, local school and police districts, and partnerships among any of them. State established commissions, partly funded by CNS, oversee most eligible grantee programs, CNS being primarily responsible for determining programs' eligibility for federal funds and for assisting the states in carrying out their program responsibilities. The AmeriCorps\*NCCC program is completely funded by CNS, whereas the AmeriCorps\*State/National program is funded jointly by CNS, program grantees, and state commissions. For program year 1998-99, CNS budgeted \$23,426 per NCCC participant and \$14,857 per State/National participant. Program grantees and state commissions added funds estimated at \$8,717 per State/National participant for program year 1998-99. CNS has the goal of reducing its share of the costs of AmeriCorps grantee programs, but CNS data show that while the selected participant funding that we reviewed decreased between program years 1994-95 and 1998-99 in State/National, AmeriCorps' largest program, CNS' share of those participant costs actually increased from 52 percent to 55 percent.

Turning to the second program we reviewed, the budgeted participant costs of Job Corps CCC are higher than those of AmeriCorps\*NCCC. For program year 1998-99, these costs were \$28,933 and \$23,426, respectively. While these are both residential programs for youths, they differ in ways that make Job Corps CCC more costly. For example, Job Corps CCC participants can receive some assistance after leaving the program, such as help in finding employment, entering military service, or furthering their education, and these costs are included in the average costs for all participants. In contrast, NCCC does not offer postservice assistance.

AmeriCorps participants receive less in benefits than entry-level military personnel. While both AmeriCorps and the military provide their participants a living allowance, health benefits, child care assistance, and the opportunity to accumulate funds to pay for education, these benefits are higher in the military, reflecting the greater risks and responsibilities of

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military service. Moreover, entry-level military service is potentially the first step in a 20-to-30-year career, whereas AmeriCorps is a service period during which some funds for college are earned. Most new military recruits are legally obligated to serve at least 4 years, while AmeriCorps' service is voluntary for a 1-year (1,700-hour) term. Military personnel also receive benefits not available to AmeriCorps participants, including enlistment bonuses, leave accrual, and qualifying service toward retirement pay.

CNS generally reports program results as the amount of service performed by AmeriCorps participants. In addition, CNS collects and reports data such as the number of participants enrolled and the number who have completed service and earned education awards. These data, however, do not measure AmeriCorps programs' progress toward the strategic goals of strengthening communities and improving participants' lives, as required by the Government Performance and Results Act of 1993. A CNS evaluation identified a number of results-oriented program accomplishments, but CNS has not yet used this information to set useful performance measures in its strategic planning documents. We are therefore recommending that CNS establish performance indicators that focus on program results or outcomes.

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## Background

CNS administers and funds the AmeriCorps\*NCCC program, which is a 10-month full-time residential program for men and women aged 18 to 24. Participants live on a campus and serve in teams to complete a variety of community service projects such as tutoring children and rehabilitating public housing in urban areas. Full-time NCCC participants receive a \$4,000 living allowance, room and board, and, if they complete their service successfully, an education award (\$4,725 for one term of service or \$9,450 for the maximum of two terms that may be served) that they can use for up to 7 years from the date they complete their service. NCCC participants are also eligible for forbearance on student loan obligations while in service and for some assistance with off-campus child care expenses.<sup>5</sup>

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<sup>5</sup>Forbearance means an arrangement to postpone or reduce the amount of a borrower's monthly payment for a limited and specific time period. The borrower is charged interest during a forbearance. If AmeriCorps participants successfully complete their term of service, CNS pays the accrued interest on their behalf.



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Although AmeriCorps\*State/National is funded as a single program, it operates two distinct grant application processes: one for state program applicants and one for national nonprofit organizations and multistate program applicants. At least two-thirds of the federal funds appropriated for AmeriCorps\*State/National go to state program grantees through state commissions. CNS can provide the remaining funds directly to multistate programs and national nonprofit grantees. The governor-sponsored state commissions, which are partly funded by CNS, are responsible for managing and distributing funds related to AmeriCorps state programs. Since AmeriCorps began, 48 states and Puerto Rico have created commissions.<sup>6</sup> Eligible applicants for AmeriCorps national grants include multistate programs, national nonprofit organizations, and professional corps programs.<sup>7</sup> CNS has oversight responsibility for these national grantee programs. Grantees from both the state and national programs provide participants with a living allowance (typically \$8,730 for a full-time participant), health insurance, child care, training, uniforms, travel, transportation, supplies, equipment, and grantee administrative costs. Grantees are required to contribute at least 15 percent of the living allowance and other participant benefits.<sup>8</sup> Grantees are also required to provide at least 33 percent of their program operating costs such as staff salaries, travel, and supplies. The funds furnished by the grantees are referred to as grantee matching requirements.

AmeriCorps\*State/National participants may serve full-time or part-time.<sup>9</sup> Both NCCC and State/National participants generally earn an education award when they successfully complete their term of service. In addition,

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<sup>6</sup>North Dakota and South Dakota and the District of Columbia do not have state commissions. Programs in these locations may apply directly to CNS for an AmeriCorps\*State grant. CNS oversees them directly.

<sup>7</sup>Professional corps programs may recruit and place qualified AmeriCorps members in positions as teachers, nurses, doctors, police officers, lawyers, engineers, or other professionals helping to meet critical needs in communities that have inadequate numbers of such professionals.

<sup>8</sup>The amount of the living allowance that may be paid with federal funds may not exceed 85 percent, with the remainder paid by funds raised by the program.

<sup>9</sup>Full-time AmeriCorps participants must serve at least 1,700 hours during a period of not less than 9 months and not more than 1 year. Part-time participants must serve at least 900 hours during a period of not more than 2 years. Reduced part-time participants may also serve at least 300 hours in a summer program, or at least 450 hours over a time not to exceed 1 year.

CNS may pay the accrued interest on participants' student loans that were in forbearance during their service. However, State/National participants may elect to serve part-time or in summer programs, earning smaller, prorated education awards when they successfully complete these shorter terms of service.

CNS is required by the Government Performance and Results Act of 1993 to set goals and objectives that will effectively measure the accomplishments of AmeriCorps programs and participants. The act outlines a series of steps in which agencies are required to identify their goals, measure performance, and report on the degree to which those goals were met. CNS must also develop annual performance plans that are to include annual performance goals linked to its budget as well as indicators the agency will use to measure performance against results-oriented strategic goals.

## AmeriCorps' NCCC and State/National Are Supported Primarily by Federal Resources

For program year 1998-99, CNS funded all of AmeriCorps\*NCCC's \$23,426 per participant costs and \$14,857 (or 63 percent) of AmeriCorps\*State/National's \$23,574 per participant costs, with grantees and other non-CNS organizations funding the remainder.<sup>10</sup> (See table 1.) AmeriCorps\*NCCC's per participant costs were slightly lower. For example, its administrative costs were lower, in part because they did not include any state commission costs, while these costs were incurred by State/National. As shown in table 1, the two programs account for comparable costs differently. For example, NCCC's program costs were higher because its participants receive room and board in addition to a cash living allowance. State/National participants do not receive room and board but receive a higher cash living allowance. The net effect of the accounting differences is a very marginal difference in the total funds amount per participant. Neither program's budget included an amount for paying participants' student loan interest payments, although CNS incurred these expenses in both programs. In the State/National program, the share of grantee matching funds per participant has decreased slightly since the program's inception, despite CNS' goal of reducing its share of the costs of AmeriCorps programs and increasing the share of grantee matching funds.

<sup>10</sup>Local sponsors of NCCC projects may provide materials and other in-kind assistance for a project. CNS does not track or report the value of this assistance. Cost per participant is calculated on a full-time equivalent (FTE) basis.

**Table 1: Budgeted and Matching Funds per AmeriCorps\*NCCC and AmeriCorps\*State/National Participant for Program Year 1998-99**

Category	NCCC	State/National
Number of FTE participants	886	22,287
CNS grant or program funds	\$20,316	\$10,029
Education awards	\$2,546	\$2,546
Child care	0	\$359
Administrative costs <sup>a</sup>	\$564	\$1,923
<b>Subtotal CNS funds</b>	<b>\$23,426</b>	<b>\$14,857</b>
Grantee matching funds	0	\$8,328
State commission matching funds	0	\$389
<b>Total funds per participant</b>	<b>\$23,426</b>	<b>\$23,574</b>

Note: Excludes interest subsidies for participants with eligible student loans.

<sup>a</sup>Administrative costs is the allocation of CNS administrative funds to participants, including funding for state commissions in the State/National program.

While CNS' budgeted costs for the two programs we reviewed include education awards and some child care costs, they do not take into account the interest on qualified student loans.<sup>11</sup> CNS spent \$2 million on student loan interest payments in fiscal year 1998, an average of \$57 per participant.<sup>12</sup>

<sup>11</sup>CNS budgeted \$359 per State/National participant for child care and nothing per NCCC participant. CNS estimates it spent a total of \$7.3 million on child care for State/National participants and \$12,000 for NCCC participants in fiscal year 1998.

<sup>12</sup>These cost estimates encompass student loan interest payments made in fiscal year 1998 for all AmeriCorps participants.

CNS' share of funds per State/National participant has increased slightly since the program's inception, despite its goal of reducing its share of the costs of AmeriCorps programs. CNS grant funds awarded per State/National participant decreased by 6 percent from program year 1994-95 to program year 1996-97 but remained virtually unchanged in program year 1998-99. (See table 2.) State/National grantees also reported declining matching funds per participant, a decrease of 10 percent from program year 1994-95 to program year 1996-97 and an additional 5 percent in program year 1998-99. Because the decrease in grantee matching funds was greater than the decrease in CNS funding, the CNS share of participant funding increased by 2.3 percentage points. CNS officials told us that there were several possible reasons why CNS' share of per participant funding increased. They said that there has been an increase in the number of new grantees in State/National and some may have had difficulty raising matching funds above the minimum requirements.<sup>13</sup> In addition, grantees may be underestimating on their grant applications the amount of matching funds they will need for the program year.

**Table 2: Summary of Selected AmeriCorps\*State/National Participant Funds, Program Years 1994-95, 1996-97, and 1998-99**

	1994-95	1996-97	1998-99	Percentage change 1994-95 to 1998-99
Number of FTE participants	13,819	18,829	22,287	61%
CNS funds per participant	\$10,705	\$10,023	\$10,029	-6%
Grantee matching funds per participant	\$9,740	\$8,758	\$8,328	-14%
<b>Total funds per participant<sup>a</sup></b>	<b>\$20,445</b>	<b>\$18,781</b>	<b>\$18,357</b>	<b>-10%</b>
Number of projects <sup>b</sup>	298	475	589	98%

Note: Excludes interest subsidies for participants with eligible student loans.

<sup>a</sup>Information for program years 1994-95 and 1996-97 was reported previously in *National Service Programs: Status of AmeriCorps Reform Efforts* (GAO/HEHS-97-198R, Sept. 3, 1997). Funds per participant do not include (as reported in table 1) administrative costs, education awards, and child care because the data were not readily available for all three time periods.

<sup>b</sup>Grantees or subgrantees of federal funds that either CNS or state commissions provide.

<sup>13</sup>A CNS official told us that grantees generally report matching fund sources above the minimum statutory requirements of 15 percent living allowance and 33 percent operating costs. If a grantee is not providing the minimum amounts of matching funds, CNS may take one of several actions against the grantee program, ranging from requiring the program to correct the problem and repay money owed to shutting the program down.

CNS has the goal of reducing its share of the costs of AmeriCorps grantee programs. In its strategic plan for fiscal years 1997-2002, CNS states that it is increasingly entering into collaborative ventures with local sponsors in which CNS funds are a much-reduced, even minor part of the investment pool supporting service opportunities. CNS thus plans to reduce its own costs per participant by helping projects decrease their reliance on CNS funding.<sup>14</sup>

For its largest program, AmeriCorps\*State/National, CNS' planning documents do not track with performance indicators either the reduction of its share of participant costs or the increase of matching funds. CNS is planning to conduct program evaluation studies during fiscal year 2000 in an effort to create and set baselines for additional performance indicators. One planned study is an analysis of the sources of matching funds for the AmeriCorps\*State/National grantees. Another is an analysis of the effects of reductions in the allowable cost per participant in AmeriCorps\*State/National programs.

## Job Corps CCC Is More Costly Than AmeriCorps\*NCCC

The Job Corps CCC's budgeted costs of \$28,933 per student year for program year 1998-99 were 24 percent greater than the \$23,426 cost per participant of NCCC. While both are federally administered residential programs for youths, they differ in ways that make Job Corps CCC more costly. The more at-risk population targeted by Job Corps CCC, as well as the comprehensive services available 24 hours a day, 7 days a week, provided to its participants, contributes to the high cost of the program. In addition, Job Corps CCC assistance can continue after participants leave the program through such activities as helping students find employment, enter military service, or further their education, the cost of which Job Corps CCC bears. In contrast, NCCC does not offer postservice assistance.

Job Corps CCC is one of the few residential employment and training programs that the federal government administers. Job Corps trains disadvantaged young people for jobs. Since few Job Corps participants have completed high school, one of its principal offerings is to provide its participants with the basic education leading to a high school diploma or general equivalency diploma (GED). Additional Job Corps CCC services

<sup>14</sup>Throughout this report, we use the term "project" to describe the grantees or subgrantees of federal funds that are provided either by CNS or the state commissions. We use the term "program" to refer to AmeriCorps projects collectively.

include vocational skills training, social skills instruction, counseling, room and board, and health care. NCCC engages young people from all backgrounds in teams to perform a variety of community service activities with minimal supervision. Because most NCCC participants already have completed high school, the training they receive is generally preparatory for the areas in which they will serve, such as firefighting, disaster relief, tutoring, first-aid, and basic construction skills. The major characteristics of the two programs and their participants are compared in table 3.

**Table 3: Selected Characteristics of Job Corps CCC and AmeriCorps\*NCCC Programs and Participants**

	<b>AmeriCorps*NCCC</b>	<b>Job Corps CCC</b>
Term of service	1 year or 1,700 hours	Varies: averages about 7 months
Maximum length of service	2 years	2 years
Age limits	18 to 24 years old	16 to 24 years old
Minorities	20%	72%
Women	64%	40%
High school or GED	More than 99%	22%
Cost per participant	\$23,426	\$28,933
Room and board	Provided	Provided
Living allowance	\$4,000 per year; benchmarked against the poverty level	Typically \$25 every 2 weeks (\$650 per student year)
Completion award	\$4,725 per term; \$9,450 maximum taxable benefit	Students earn cash bonuses averaging \$1,500 depending on length of service and progress toward goals
Use of completion award	Must be used for higher education, to repay an existing student loan, or for an approved school-to-work program within 7 years of completing service	Not restricted
Child care	Up to \$400 per month depending on need; less than 1% usage rate in 1998	Not available
Basic education	Rarely provided	Provided
Social skills instruction	Not applicable	Provided
Counseling services	Provided	Provided; available 24 hours a day
Interest forbearance	Provided	Not applicable
Health insurance and health care	Covers actual individual costs, except for \$5 copayment; limited dental and eye care coverage	Individual care; includes dental and eye care. Centers have nurses, doctors, and dentists on call
Postservic benefits	None	Assistance with finding employment, entering military, or furthering education

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## Military Enlistees Receive Higher Benefits Than AmeriCorps Participants

The benefits provided to entry-level military personnel exceed benefits that AmeriCorps participants receive, partly because of the greater risks and responsibilities associated with military service. Both AmeriCorps and the military provide their participants a living allowance, health benefits, child care assistance, and the opportunity to accumulate funds to pay for education. However, the disparity in the amount of those benefits may reflect AmeriCorps' shorter (1-year) term, which may be canceled at any time, whereas the military service obligation is for at least 4 years for most new recruits and is potentially the start of a 20-to-30-year career. In addition, military benefits may include enlistment bonuses, a family separation allowance, leave accrual, and a qualifying service credit toward retirement pay, none of which is provided to AmeriCorps participants.

We compared the benefits available to AmeriCorps\*State/National and AmeriCorps\*NCCC participants (including child care) with the benefits available to entry-level military personnel. (See table 4.) AmeriCorps participants are eligible to receive funds to use for child care; military personnel have child care facilities made available to them at a reduced cost. For example, data from our October 1999 report on military and civilian child care show that, depending on their income category, for the 1998-99 school year, active duty families paid between \$38 and \$97 per week for child care in a military child development center.<sup>15</sup> The average weekly benefit available to an AmeriCorps participant ranges from \$66 to \$92. In both AmeriCorps programs and the military, however, the majority of the participants and entry-level military personnel are not parents and do not need child care, although the benefit is available.

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<sup>15</sup> *Child Care: How Do Military and Civilian Center Costs Compare?* (GAO/HEHS-00-7, Oct. 14, 1999).

**Table 4: Comparison of Selected Benefits Afforded Participants in Two AmeriCorps Programs and Enlisted Personnel Entering the Military**

<b>Benefit</b>	<b>AmeriCorps*State/National</b>	<b>AmeriCorps*NCCC</b>	<b>Entry-level military<sup>a</sup></b>
Term of service	1 year or 1,700 hours	1 year or 1,700 hours	Generally 4 years
Maximum length of service	2 years	2 years	Not applicable
Room and board	Not provided	Provided	Provided
Living allowance	Generally \$8,730 per year; CNS pays 85% maximum	\$4,000 per year	\$12,067 per year for the lowest military rank
Education award	\$4,725 per term up to \$9,450. Taxable benefit not indexed for inflation	\$4,725 per term up to \$9,450. Taxable benefit not indexed for inflation	\$19,008 maximum for 3 years' service; \$1,200 personal contribution required. Nontaxable benefit indexed for inflation
Use of education award	Must be used for higher education, to repay an existing student loan, or for an approved school-to-work program within 7 years of completing service	Must be used for higher education, to repay an existing student loan, or for an approved school-to-work program within 7 years of completing service	May be used to pay for apprenticeship, job training, or higher education or to repay an existing student loan within 10 years of discharge
Child care	Paid directly to participating, qualified providers, depending on need; 9% usage rate in 1998	Up to \$400 per month, depending on need; less than 1% usage rate in 1998	Partially provided; amount based on family income; family pays a weekly fee ranging between \$38 and \$97
Interest forbearance	Provided	Provided	Not provided <sup>b</sup>
Health insurance	Individual coverage only; \$100 annual deductible. CNS covers 80% of eligible expenses until participant has paid \$1,000 out of pocket (including deductible) and then 100%. Limited dental and eye care coverage	Individual coverage only. CNS covers actual costs, except for \$5 copayment. Limited dental and eye care coverage	Individual coverage available at no cost, including dental and eye care coverage. Subsidized care available for dependents with some copayments and deductibles

<sup>a</sup>Additional benefits may include an enlistment bonus, a family separation allowance, leave accrual, qualifying service credit toward retirement pay, and certain special and incentive pay, none of which AmeriCorps participants are allowed.

<sup>b</sup>Some federal and some state guaranteed education loans provide for deferment of interest and payments for up to 3 years while the borrower is in the military. A federal Perkins loan borrower can also have up to 50 percent of his or her loan cancelled for military service in areas of hostilities or imminent danger.

Pay and benefits for military personnel reflect the distinctive elements of military service and are intended to compensate for the conditions, hardships, unusual demands, and potential danger inherent in military service but not normally found in civilian employment. While benefits that support the institutional character of military service are an important component of military compensation, determining what portion of a service member's pay is recompense for these special conditions is highly



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subjective. Entry-level military pay is intended to attract men and women to service by offering competitive wages. Military personnel receive tax-exempt housing and food allowances that are intended to help support current living standards. In contrast, AmeriCorps participants generally do not receive housing and subsistence, with the exception of participants in AmeriCorps\*NCCC, which is a residential program. The living allowance provided in NCCC is minimal, benchmarked at the poverty level, and considered taxable income.

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## AmeriCorps Program Accomplishments Are Difficult to Measure

CNS generally reports AmeriCorps program results as the amount of service that AmeriCorps participants perform. CNS also collects and reports data regarding the enrollment, service completion, and attrition of AmeriCorps participants. However, these data do not completely measure AmeriCorps programs' progress toward two of CNS' strategic goals: (1) to make communities stronger through participants' service and (2) to improve the lives of those who serve. CNS sponsored a major evaluation of the AmeriCorps\*State/National program's project activities in the 1994-95 and 1995-96 program years but has not yet used information from this evaluation to develop useful performance indicators.<sup>16</sup> Doing so would help measure programs' progress toward strategic agencywide goals.

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## AmeriCorps Reports on a Wide Range of Program Accomplishments

CNS generally reports the results of its programs and activities by quantifying the amount of services AmeriCorps participants perform. Services provided by AmeriCorps\*State/National participants, for example, range from tutoring children in pre-school or after-school programs to assisting community policing programs to building or rehabilitating housing for the homeless. Participants also recruit community volunteers for many of these activities. In its fiscal year 2000 performance plan, CNS states that AmeriCorps\*State/National participants have provided benefits to 33 million Americans in its 4 years of operation.

A CNS-sponsored evaluation of AmeriCorps\*State/National program accomplishments for program years 1994-95 and 1995-96 measured the extent to which AmeriCorps participants provided child care, taught

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<sup>16</sup>Aguirre International, *Making a Difference: Impact of AmeriCorps\*State/National Direct on Members and Communities 1994-95 and 1995-96* (San Mateo, Calif.: 1999).

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students in Head Start and kindergarten, tutored students in grades 1-12, taught adults GED and basic skills development, immunized adults and children, completed rehabilitations and renovations of low-income and other housing, completed new homeless shelters, performed neighborhood cleanup activities, planted trees in urban areas and rural towns, repaired dams, and performed other flood control activities. The evaluation categorizes these accomplishments into four service issue areas: (1) education, (2) health and human needs, (3) environmental and neighborhood restoration, and (4) public safety.

AmeriCorps\*NCCC services have a special focus on environmental issues, disaster relief, and leadership for large numbers of volunteers. Participants serve in state and national forests building trails and providing fire mitigation services. In addition to providing these services, NCCC participants tutor children, rehabilitate public schools and public housing in urban areas, and assist low-income residents of nursing homes with daily living activities. CNS states in its fiscal year 2000 performance plan that AmeriCorps\*NCCC participants completed 554 service projects in fiscal year 1998 and served in 42 disasters.

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## CNS Collects General Participant Result Data

Each year, CNS collects and reports general data regarding the enrollment, service completion, and attrition of AmeriCorps participants. CNS' planning documents contain performance indicators regarding all three elements.

CNS reports that 61 percent of AmeriCorps participants entering AmeriCorps during 1994-98 have completed their term of service. Twenty-eight percent of the participants left AmeriCorps early, while the remaining 11 percent had not yet completed their service in June 1999 but were still eligible to. (See table 5.) Of those who left service early, 20 percent left "for cause" and 8 percent left "for compelling personal reasons."<sup>17</sup> CNS officials have said that some of those leaving early do so in order to obtain jobs or to seek other opportunities, and in some cases this is a major purpose of the program in which an AmeriCorps participant is enrolled.

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<sup>17</sup>Participants may be released for cause or for compelling personal reasons. Participants released for cause may leave a project early to take advantage of significant opportunities for personal development or growth, such as educational or professional advancement. For cause also includes a variety of situations: felony conviction, chronic truancy, or consistent failure to follow directions. Illness would be a compelling personal reason.

**Table 5: Enrollment Status and Completion and Attrition Rates for Participants in All AmeriCorps Programs for Program Years 1994-95 to 1997-98**

Year	Participants enrolled <sup>a</sup>	Completed service	Percent completed service	Participants ended service early	Percent ended service early
1994-95	25,232	16,433	65%	7,538	30%
1995-96	25,157	15,699	62	8,106	32
1996-97	25,199	16,106	64	7,127	28
1997-98	38,026	20,888	55	8,802	23
<b>Total 1994-98</b>	<b>113,614</b>	<b>69,126</b>	<b>61%</b>	<b>31,573</b>	<b>28%</b>

Note: The sum of participants who completed service and participants who ended service early does not equal the number of enrolled participants because some participants had not yet completed but were still eligible to complete their terms of service.

<sup>a</sup>The number enrolled includes all full-time, part-time, and reduced part-time participants.

Source: CNS, Office of Budget and Trust Operations.

As of June 1999, 78,022 AmeriCorps participants had earned an education award for service in program years 1994-95 through 1997-98. Of these, 69,126 earned an education award by completing their service. Participants leaving for compelling personal reasons receive a pro-rated award if they have completed at least 15 percent of their term before they leave; about 8,896 AmeriCorps participants received a pro-rated award from program years 1994-98. To date, 62 percent of all those credited with an education award for service in the first 4 program years have used at least part of their award. The percentages range from 71 percent of those in the first program year to 46 percent of those in the fourth program year. (See table 6.)

**Table 6: Education Awards Earned and Used in All AmeriCorps Programs in Program Years 1994-95 Through 1997-98**

Year	Earned (as of June 1999) <sup>a</sup>	Used	Percent used (as of June 1999)
1994-95	18,814	13,406	71%
1995-96	18,340	12,747	70
1996-97	18,047	11,417	63
1997-98	22,821	10,494	46
<b>Total 1994-98</b>	<b>78,022</b>	<b>48,064</b>	<b>62%</b>

<sup>a</sup>Includes awards earned by full-time, part-time, and reduced part-time participants.

Source: CNS, Office of Budget and Trust Operations.

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## CNS' Reporting of Program Accomplishments Could Focus More on Results

Although CNS has enumerated and characterized a number of positive program activities, counting them does not fully measure program results or outcomes as required by the Government Performance and Results Act of 1993. Through the framework and expectations of the act, CNS is required to have strategic plans and set performance goals and indicators that will effectively measure the accomplishments of AmeriCorps programs and participants. The act shifted the focus for measuring progress from inputs and outputs to outcomes and results.<sup>18</sup> These plans must specify results or outcome-based indicators that agencies will use to measure progress toward their goals. In addition, when the Congress authorized CNS, it required the agency to (1) set measurable goals for its programs' performance, (2) encourage citizens to engage in national service and reward those who serve with greater educational opportunity, and (3) provide tangible benefits to the communities in which service is performed.

Even though CNS has specified its strategic goals, its planning documents do not contain the corresponding outcome-based indicators that would allow measurement of progress toward them. CNS' planning documents include two strategic goals directly related to the results of service AmeriCorps participants perform. The two strategic goals state that communities will be made stronger through participants' service and that the lives of those who serve will be improved because of their service experience. CNS has identified performance indicators to measure progress toward its strategic goals, including, for example, the average percentage of expected service time completed by AmeriCorps participants (retention rate) and the number of AmeriCorps participants enrolled. Although these indicators measure program inputs and outputs and track general program initiatives, they do not measure outcomes or program results such as community or participant benefits. In addition, CNS has not yet determined performance goals for retention. CNS does have one indicator—the percentage of participants who successfully complete a term of service and become eligible to receive an education award—that is focused on participant benefit. While this indicator is measurable, it is not accompanied by any additional information that could be used to measure progress toward CNS' goal of improving participants' lives, such as the

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<sup>18</sup>Inputs are measures of the resources available to carry out a program or activity—for example, the number of teachers or dollars available. Outputs are the amount or quality of goods, products, or services produced. Outcomes are the results a program achieves.

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number of participants who actually use their awards to pay for attendance at a qualified institution of higher education.

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### CNS Could Use Evaluation Results to Develop Performance Measures in Its Planning Documents

CNS conducted an assessment of the project accomplishments of AmeriCorps\*State/National in the 1994-95 and 1995-96 program years that, in part, measured outcomes related to the strengthening of communities and improvements to participants lives; however, it has yet to use this information to develop performance indicators in its planning documents. The evaluation reported on (1) participants who were asked to rate whether their life skills had improved through their AmeriCorps service and (2) community representatives who were asked to rate projects on various components of community strengthening.

During our examination of CNS' planning documents, we found that CNS did not use the outcomes or results identified in the evaluation to develop performance measures as a way to help it evaluate progress toward achieving its strategic goals. A CNS official acknowledged that previous study results had not been used to identify or determine measurable performance indicators for its strategic goals, although he said that results from ongoing and future studies will be used for that purpose. CNS is conducting further evaluations in an effort to determine the effect of the AmeriCorps programs on both communities and participants.

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### Conclusions

CNS' information and reports show that selected AmeriCorps participant costs have been reduced since the program's inception and that benefits have evolved from AmeriCorps program activities. That being said, CNS' planning and reporting, as envisioned by the Government Performance and Results Act of 1993, could be improved to present information that would better reflect how CNS is meeting its performance goals. While we recognize that the output measures, as CNS reports, can be useful, we also believe that CNS' performance could be more fully assessed with more outcome-specific measures.

CNS has set goals to have communities benefit and participants' lives improve as a result of AmeriCorps service. However, CNS' planning documents contain limited performance indicators to help it demonstrate the extent to which AmeriCorps accomplishments achieve these goals. We recognize that developing comparable measures for its programs will be difficult, primarily because of the range of services AmeriCorps programs provide and the difficulty associated with isolating their effects. However,

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CNS could begin working on these measures, building on information it has already gathered from its evaluation of AmeriCorps\*State/National project activities.

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## Recommendation

We recommend that the Chief Executive Officer of CNS improve the usefulness of its performance planning by adding performance indicators that more directly measure how AmeriCorps programs are meeting their goals to make a difference to the communities served and to improve the lives of participants.

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## Agency Comments

In commenting on a draft of this report, CNS concurred with our recommendation and generally agreed with our findings. (CNS' comments are printed in appendix II.) In referring to the lack of performance goals for program participants' retention, CNS stated that retention is not a matter easily reduced to across-the-board goals, especially given the decentralized and highly devolved system of national service called for under its authorizing legislation. CNS stated that local programs have differing purposes and strategies and that the differences in their retention rates, if averaged together, could result in an incorrect assessment of the success of these programs. We agree and recognize the difficulty in establishing retention goals. When setting performance goals for retention, CNS can set them for individual programs as it deems appropriate.

In referring to the concerns we raised about CNS' reporting under the Government Performance and Results Act of 1993, CNS said that its primary reporting strategy is to rely on independent evaluation data on accomplishments. It said that it intends to provide in a forthcoming report to the Congress significant outcome data on goals related to how its AmeriCorps program benefits communities and participants' lives.

CNS was concerned that our report make clear that the participant cost information we reported did not include the AmeriCorps\*Education Awards program. We agree and have included a statement to this effect. CNS also provided a number of technical comments that we incorporated in the report as appropriate.

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As we arranged with your office, unless you announce its contents earlier, we plan no further distribution of this report until 30 days after the date of

this letter. We will then send copies to the appropriate House and Senate committees and others who are interested. We will also make copies available to others on request.

If you have any questions, please call me at (202) 512-7215. Major contributors to this report include Joseph J. Eglin, Jr., Gene Kuehneman, Monika Gomez, and Patrick DiBattista.

A handwritten signature in black ink that reads "Barbara D. Bovbjerg". The signature is written in a cursive style with a large, stylized initial "B".

Barbara D. Bovbjerg  
Associate Director, Education, Workforce, and  
Income Security Issues

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# Scope and Methodology

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In this appendix, we supplement the information in the report body with additional details on the data and methods we used to meet our objectives. We performed our work between April and September 1999 in accordance with generally accepted government auditing standards.

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## Funds Available for AmeriCorps\*NCCC and AmeriCorps\*State/National Programs

We used budget data from the Corporation for National Service (CNS) to report on the amount and source of funds available for expenditure to support participants in two selected AmeriCorps programs, AmeriCorps\*National Civilian Community Corps (NCCC) and AmeriCorps\*State/National, including non-CNS costs as appropriate. While we were asked to report on the costs associated with AmeriCorps participants, we were not able to report comparable cost information for AmeriCorps\*Education Awards and AmeriCorps\*VISTA participants because information on the non-CNS costs of these programs was not available. We relied on data from CNS' budget and grant application database because the agency was unable to provide reliable information on its actual program expenditures. The funds that directly support AmeriCorps participants come from (1) funds CNS provides to grantees on behalf of participants and the projects, (2) funds CNS provides to the state commissions on behalf of each participant, and (3) grantee matching funds.<sup>1</sup> Additional funding for the overhead cost associated with participants comes from (1) CNS for its own administrative costs, (2) CNS funding to the state commissions for their operating expenses, and (3) state commission matching funds.<sup>2</sup> We were not able to evaluate the funds available for expenditure in other AmeriCorps programs because CNS could not provide information on their grantee matching funds.

In developing the information on resources available in program year 1998-99 for NCCC and State/National participants, we examined CNS' budget documentation and reviewed output from CNS' grants database for all AmeriCorps programs. Data provided to us from the grants database included the number of participants, expressed as full-time equivalents (FTE), that programs expected to support, the amount of grant awards, and

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<sup>1</sup>Program grantees are required to cover at least 15 percent of a participant's living allowance and benefits and 33 percent of the program's operating costs (such as staff salaries, travel, and supplies).

<sup>2</sup>AmeriCorps state commissions are required to cover half of their administrative expenses. CNS funds the remainder.



matching contributions proposed and budgeted by grantees. To verify the accuracy of the data in CNS' grants database, we reviewed information from a random sample of 60 grant files. During that review, we found only minor differences in the data. These minor discrepancies were within acceptable limits.

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## **Comparison of Participant Costs in the NCCC and Job Corps CCC Programs**

We were asked to compare the cost of AmeriCorps\*NCCC with that of another conservation corps. In selecting a comparison group, we reviewed relevant literature and interviewed the Director of the National Association of Service and Conservation Corps. We chose the Job Corps Civilian Conservation Centers (CCC) because it is a national program with centers located across the country, whereas state and local conservation corps are more limited geographically. Additionally, both AmeriCorps\*NCCC and Job Corps CCC are full-time residential programs for youths that are federally operated and administered. While a few state and local programs were comparable, we ruled them out because they were AmeriCorps grantees.

We reviewed data from the Department of Labor's budget to determine the per participant funds available for Job Corps CCC for program year 1998-99. We used data from Labor's budget for comparability with our use of CNS budget data for NCCC participant funding. Our comparison used budgeted funds per FTE participant, using each program's standard method of calculating FTEs. Job Corps CCC uses "student year" as its measure of FTE participant for budgeting purposes. We reviewed Job Corps CCC documents and interviewed officials to collect the information on programs and participants we used in our comparison. We also reviewed CNS documents, interviewed officials, and visited the NCCC Capital Region Campus to gather similar information.

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## Comparison of Benefits for AmeriCorps Participants and Entry-Level Military Personnel

Our comparison of the benefits afforded to entry-level military personnel and to AmeriCorps participants used information from several sources. We used published information on military pay and benefits from the 1999 Uniformed Services Almanac.<sup>3</sup> We obtained information on benefits afforded to AmeriCorps participants by reviewing CNS documents and interviewing agency officials. We used information from the Office of the Secretary of Defense that explained the principles and concepts of military compensation in relation to national security objectives.<sup>4</sup> We interviewed CNS officials and reviewed our own related products to identify potential explanations for the differences in pay and benefits.

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## AmeriCorps Program Results

We reviewed CNS' strategic plan for fiscal years 1997-2002 and its fiscal year 2000 annual performance plan to identify AmeriCorps program goals and objectives and to determine how CNS measures and reports AmeriCorps program results. To aid us in our review, we used our May 1997 and February 1998 congressional guides and our April 1998 evaluators' guide for assessing performance plans.<sup>5</sup> These guides integrated criteria from the Government Performance and Results Act of 1993, its legislative history, the Office of Management and Budget's (OMB) guidance for developing performance plans (OMB Circular A-11, part 2), and our guidance on implementing the act. We used the criteria and questions contained in the guides to help us review the performance goals and measures in the plan and to assess the plan's usefulness for CNS and congressional decisionmakers. In addition, we collected information from CNS' education and trust fund data system on participant rates of completion and attrition and on the "earning" and use of education awards for program years 1994-98.<sup>6</sup> We did not verify the accuracy of the data from

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<sup>3</sup>1999 *Uniformed Services Almanac*, 41st annual ed. (Falls Church, Va.: 1999).

<sup>4</sup>Office of the Secretary of Defense, *Military Compensation Background Papers*, 3rd ed. (Washington D.C.: U.S. Government Printing Office, June 1987), pp. 5-10.

<sup>5</sup>See *Agencies' Strategic Plans Under GPRA: Key Questions to Facilitate Congressional Review* (GAO/GGD-10.1.16, May 1997, Version 1), *Agencies' Annual Performance Plans Under the Results Act: An Assessment Guide to Facilitate Congressional Decisionmaking* (GAO/GGD/AIMD-10.1.18, Feb. 1998, Version 1), and *The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans* (GAO/GGD-10.1.20, Apr. 1998, Version 1).

<sup>6</sup>The National Service Trust serves as a secure repository for education awards to be set aside for AmeriCorps participants.

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**Appendix I**  
**Scope and Methodology**

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CNS' education and trust fund database. Finally, we reviewed recent reports by CNS' Office of the Inspector General, its schedule of pending and planned program evaluations, and several independent evaluations of CNS.

# Comments From the Corporation for National Service



January 24, 2000

Ms. Barbara D. Bovbjerg  
Associate Director, Education, Workforce, and  
Income Security Issues  
United States General Accounting Office  
Washington, DC 20548

Dear Ms. Bovbjerg,

Thank you for the opportunity to review and comment upon the draft report, National Service Programs: Two AmeriCorps Programs' Funding and Benefits (GAO/HEHS-00-33).

In general, we believe the report contains important and well-documented information about the specific areas of inquiry and offers useful ideas on ways to strengthen the Corporation's performance planning.

There are several important points to be appreciated by those requesting and reading this report.

The report documents reductions in budgeted funds per participant, and concludes that the Corporation's share of total costs in the AmeriCorps\*State and National program is \$14,857 for the 1998-99 program year. This is significantly less than the amount of \$17,629, as determined by GAO in its August 1995 report on the 1994-95 program year. We are pleased that your reporting finds these state and national programs to be in line with, and indeed ahead of, the schedule to meet an overall AmeriCorps target of \$15,000 in average budgeted cost for the program year 1999-2000.

In addition to this fact, it is important that the requesters and any reader of your report understand fully that it does not include any data related to the AmeriCorps Education Award program. A statement to this effect--an important development in the brief history of AmeriCorps--should be included in the report. Based on successful pilot examples, this now large-scale program was initiated by the Corporation at the urging of Senator Grassley and others to, among other purposes, help reduce the Corporation's budgeted cost per member. The Education Award program relies upon local, state, and private sources for the great majority of support of AmeriCorps members, with the Corporation providing only the education award, interest forbearance, and up to \$500 per member for program support. Current grants support over 15,000 full- and part-time members using the Education Award only approach.

Your report observes that the Education Award program was not included because information about the non-Corporation costs of this program was not available at the Corporation. The very nature of this program is that nonprofit organizations would

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**Appendix II  
Comments From the Corporation for  
National Service**

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provide most of the funding in exchange for reduced requirements and greater flexibility, including reduced financial reporting through a highly streamlined "fixed grant" process.

Since the Education Award program relies on non-Corporation sources for the overwhelming majority of the funding, if the Education Award program were included in the per member cost analysis, it would show an even more significant reduction in the Corporation's overall budgeted cost per AmeriCorps member. Further, if you were to determine the amount and share of non-Corporation support by surveying AmeriCorps Education Award grantees, the results would show higher levels of such contributions than those shown in your report for the AmeriCorps\*State and National program.

With respect to the AmeriCorps\*State and National program, your report clearly distinguishes amounts attributable to the Corporation and those funds and in-kind resources contributed by grantees from other private and public sources to support AmeriCorps members. We believe that such contributions represent a strength of the program. This financial support reflects the importance that local, state, and private organizations attach to the work of AmeriCorps members, and the wisdom of Congress in requiring matching funding under the National and Community Service Trust Act of 1993.

We have no additional observations about the comparison of the AmeriCorps\*NCCC program with the Job Corps. Your conclusion that our lower average budgeted costs are related in part to the purposes of the respective programs seems appropriate.

Similarly, we have no additional comments concerning the comparison of selected benefits afforded AmeriCorps members and enlisted personnel entering the military. You have identified the differences in these two experiences that explain the higher benefits for military enlistees.

Your report highlights certain data concerning retention. It should be recognized and emphasized that retention is not a matter easily reduced to across-the-board goals, especially given the decentralized and highly devolved system of national service called for under our authorizing legislation. Local programs have very different purposes and strategies. For example, the purpose of the University of Notre Dame's Alliance for Catholic Education program is to recruit and place outstanding college graduates as teachers for two years in schools in the South serving low-income students. Notre Dame aims for all its AmeriCorps members to complete their teaching obligations and boasts that in the first two years they have lost only one AmeriCorps member who left to become a priest. On the other hand, another AmeriCorps grantee, Youthbuild, aims to turn around the lives of high school dropouts, and, while building homes for low-income families, provides members with the basic education and construction skills to enable them to succeed in getting a job. Youthbuild is less concerned with how long a member stays in the program, but considers it a success if someone leaves to take a good job. To simply average the retention rate in these two projects would throw little light on AmeriCorps overall or on an assessment of the success of those two different programs.

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**Appendix II**  
**Comments From the Corporation for**  
**National Service**

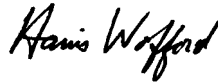
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Your report also identifies the need to strengthen certain Corporation efforts under the Government Performance and Results Act. Consistent with this legislation, we will submit our first report to the Congress in March of this year. In that report, we intend to provide significant outcome data on our goals to have AmeriCorps benefit communities and participants' lives. As you suggest, we will begin to have these data support refinements to our performance indicators under GPRA. Specifically, the Corporation is modifying its plan for fiscal year 2000 to include a new performance indicator for Evaluation. We propose to conduct, this year, a thorough review of all completed and pending impact evaluations to identify performance indicators that can be added to our performance measurement system. In this review, we will be analyzing the applicability of possible indicators on several dimensions, including: relationship to the strategic plan, possible links to budgetary decisions, usefulness to program managers, cost of data collection, and burden to the public.

We have enclosed some technical and editorial comments concerning the report. This enclosure also contains our views about the importance of using independent evaluations meeting rigorous standards in order to ascertain the outcomes of a program such as AmeriCorps. We recognize the expertise of your organization concerning the Government Performance and Results Act, and welcome further comments and suggestions about this approach.

We appreciate the effort undertaken by the General Accounting Office in gathering this information for Congressional requesters.

Sincerely,



Harris Wofford  
Chief Executive Officer

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# Related GAO Products

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*National Service Programs: Status of AmeriCorps Reform Efforts* (GAO/HEHS-97-198R, Sept. 3, 1997).

*National Service Programs: Enrollment and Education Award Data on Selected AmeriCorps Projects* (GAO/HEHS-97-96R, Mar. 19, 1997).

*National Service Programs: Role of State Commissions in Implementing the AmeriCorps Program* (GAO/HEHS-97-49, Feb. 20, 1997).

*National Service Programs: AmeriCorps\*USA—First Year Experience and Recent Program Initiatives* (GAO/T-HEHS-96-146, May 21, 1996).

*AmeriCorps\*USA Clarifications* (GAO/HEHS-95-267R, Sept. 11, 1995).

*AmeriCorps\*USA Benefit-Cost Study* (GAO/HEHS-95-255R, Sept. 7, 1995).

*National Service Programs: AmeriCorps\*USA—Early Program Resource and Benefit Information* (GAO/HEHS-95-222, Aug. 29, 1995).

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