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Summary of Changes

Reorganizes, consolidates, and streamlines guidance. Identifies leading practices and concepts for successfully integrating ERM with agency strategic and performance planning activities.

230.1 What is the Agency Strategic Plan?

The Agency Strategic Plan presents the long-term objectives an agency hopes to accomplish at the beginning of each new term of an Administration by describing general and long-term goals the agency aims to achieve, what actions the agency will take to realize those goals, and how the agency will deal with challenges and risks that may hinder achieving results.

230.2 What timeframes must be established for achieving strategic goals and objectives?

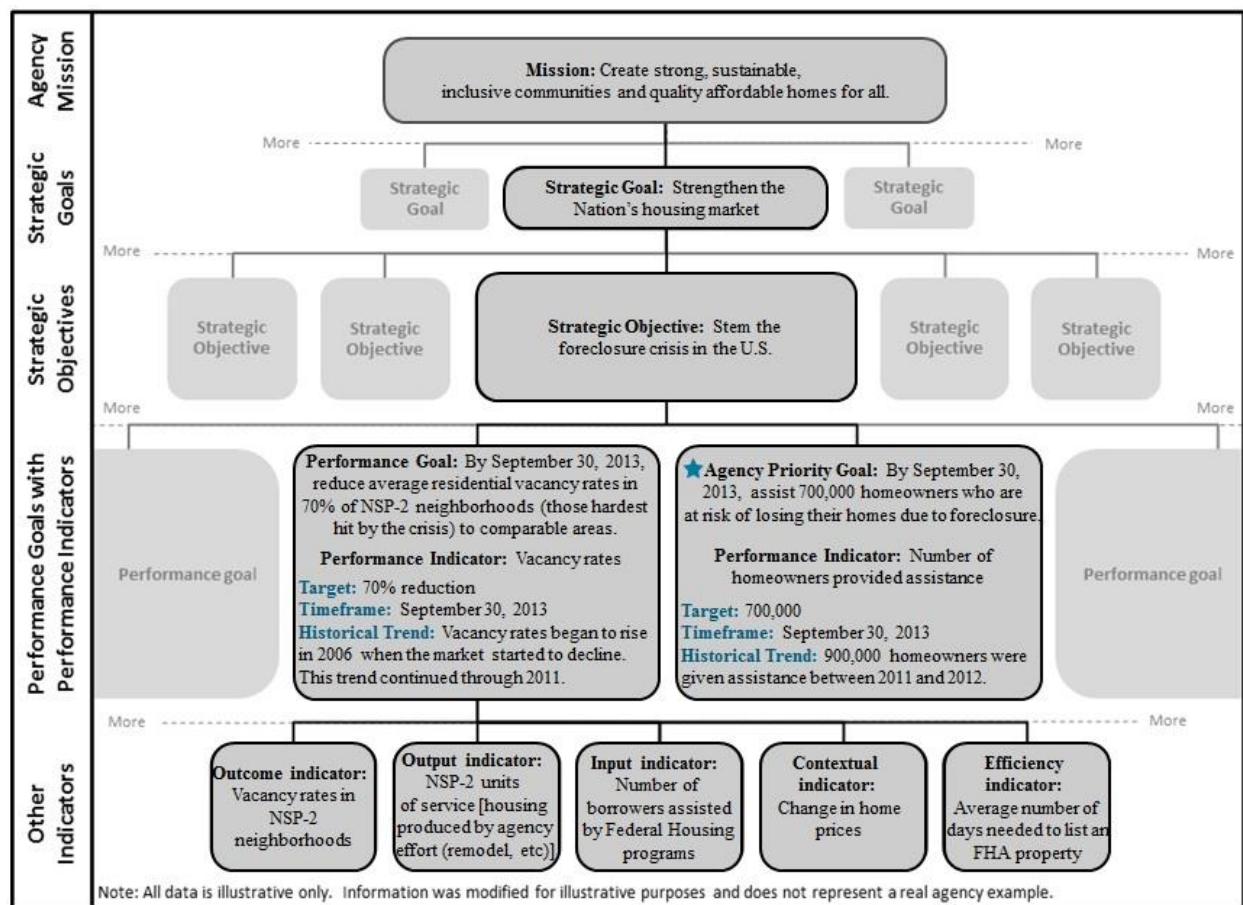
Each agency is required to publish a Strategic Plan by the first Monday in February of any year following the year in which the term of the President commences. The plan's strategic goals and objectives should be established for a period of at least four years following the fiscal year in which the plan is published. The Agency Strategic Plan to be published in February 2026 must cover at least fiscal years 2026 through 2030. Agencies are not precluded from setting strategic goals for longer periods of time.

230.3 How is development of the Agency Strategic Plan related to the annual Agency Performance Plan (APP)?

Agencies translate the longer-term strategic goals and objectives of their Strategic Plans into the programmatic performance goals, including Agency Priority Goals (APGs), and associated indicators set out in the APP. The APP’s performance goals, measures, and targets are aligned to strategic objectives from the Agency Strategic Plan, identifying the level of performance to be achieved during the year in which the performance plan is submitted, as well as the next fiscal year (the budget year for which it is submitted). Each agency must publish a new or updated APP by the first Monday in February every year.

230.4 What is the relationship between the goals and objectives required in the Agency Strategic Plan and the performance goals and indicators required in the APP?

The graphic below provides an example illustration of the logical relationship between the various goals, objectives, and indicators included in a hypothetical Agency Strategic Plan and APP.



230.5 How should agencies structure the outline of the Agency Strategic Plan, and what content should be included?

The following table is provided as a tool to assist agencies in structuring the outline of their Agency Strategic Plan. Agencies should also consult 5 U.S.C. 306 to ensure their Strategic Plans satisfy applicable statutory requirements.

Agency and Mission Information
<p><i>Agency Overview.</i></p> <p>High-level description of the agency. This description may address core functions, organizational size and components, and key legislative authorities or initiatives. To illustrate the scope of its functions, the agency may include key data and narrative describing the number and kinds of people or businesses served, locations or characteristics of its operations, and problems or opportunities being addressed by the plan. Additionally, it has become a leading practice among many agencies to preface the Agency Overview with a signed letter from the agency head or deputy secretary that previews the plan’s goals, objectives, and outcomes to be achieved. (Recommended length: approximately 1-3 paragraphs)</p>
<p><i>Mission Statement.</i></p> <p>A comprehensive mission statement covering the major functions and operations of the agency. (Recommended length: approximately 1-3 sentences)</p>
<p><i>Consultations with External Stakeholders.</i></p> <p>A discussion of how, in developing the plan, the agency solicited and considered the views of the Congress as well as any entities potentially affected by or interested in the plan. (Recommended length: 1 paragraph)</p>
Strategic Goals and Strategic Objectives
<p><i>Strategic Goals.</i></p> <p>Each agency must establish general, outcome-oriented, long-term goals for its major functions and operations. A strategic goal should address the broader impact that is desired by the organization. (Recommended number: 2-5)</p>
<p><i>Strategic Objectives.</i></p> <p>Strategic objectives cover the major functions and operations of the agency, reflecting the mission, service, and management-related outcomes or impacts the agency is trying to achieve. Strategic objectives are tied to a set of performance goals and indicators established to help the agency monitor and understand progress against each objective. (Recommended number: 2-5 per Strategic Goal)</p>
<p><i>Overview and Implementation Strategies.</i></p> <p>In discussing each strategic objective, the agency should <i>briefly</i> describe the following in a level of detail appropriate for the plan:</p> <ul style="list-style-type: none"> • The opportunity or problem being addressed by the strategic objective and characteristics of the problem or opportunity. • A description of how the objective is to be achieved—including the operational processes, skills and technology, and the human, capital, information, and other resources required; and how the agency is working with other agencies to make progress where inter-agency coordination is necessary. • A description of how performance goals outlined in the APP, including APGs, where applicable, contribute to the achievement of the objective. • Where applicable, a description of how the objective contributes to the President’s Management Agenda and CAP Goals.

<ul style="list-style-type: none"> • An identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the objective. • A description of the program evaluations used in establishing or revising the objective.
<p><i>Strategic Objective Theme (for display on Performance.gov).</i></p> <p>For each strategic objective, agencies will identify and tag a corresponding theme(s) that reflects the objective's major purpose or outcome. A list of categories and themes for tagging strategic objectives will be provided to agencies.</p>
<p><i>Contributing Programs and/or Program Activities for Strategic Objectives.</i> Agencies must clearly identify the programs and program activities that contribute to each strategic objective in order to strengthen and reinforce the soundness of their implementation strategies. As appropriate, agencies must also identify the organizations, regulations, tax expenditures, program activities, policies, and other activities that contribute to each objective, both within and outside the agency.</p>
<p>Evidence-building</p>
<p><i>Evidence Plan.</i> Under the Evidence Act, agencies must include as part of their Agency Strategic Plan an Evidence Plan—an action-oriented plan for identifying and addressing policy questions relevant to the priorities of the Administration or agency head. While agencies should incorporate elements of their Evidence Plans throughout the Agency Strategic Plan, the Evidence Plan must be a standalone document referenced in and posted along with the Agency Strategic Plan. Additional information about the requirements of the Evidence Plan is included in section 290.</p>
<p><i>Capacity Assessment.</i> The Evidence Act requires each agency to submit as part of its Strategic Plan an assessment of the coverage, quality, methods, effectiveness, and independence of the statistics, evaluation, research and analysis efforts of the agency. This assessment, known as the Capacity Assessment, must be presented in a standalone document from the rest of the Agency Strategic Plan. Additional information about the requirements of the Capacity Assessment is included in section 290.</p>

230.6 What is the role of Enterprise Risk Management (ERM) in agency strategic and performance planning?

Enterprise Risk Management (ERM) is a systematic process for identifying, assessing, and managing risks that may impact the achievement of an agency’s strategic objectives, including those related to mission delivery, operations, compliance, and public trust. Agencies should use ERM to identify any risks or impediments that reduce the likelihood that the agency will achieve its objectives, and develop strategies to manage those risks. ERM is related to but distinct from internal control. Internal control focuses on ensuring program integrity and financial reliability through specific control activities, while ERM provides a broader view of risk exposure across the organization.

The alignment of ERM with agency strategic and performance planning helps an agency understand enterprise-wide risks, or threats, to achieving its objectives. ERM and strategic and performance planning should be viewed as complementary efforts to be orchestrated with each other, not as independent activities. Successful integration of ERM into an agency’s day-to-day, data-driven decision-making and management practices can enable an agency to maximize opportunities for managing, mitigating, or avoiding risks that affect strategic goals and objectives, ultimately resulting in more resilient and effective programmatic operations. Effective ERM reflects forward-looking management decisions that balance risks and returns so that an agency enhances its value to the taxpayer and increases its ability to achieve its objectives.

230.7 What leading ERM practices and concepts may help agencies to improve their internal management operations?

Concepts and practices common to an effective ERM function include:

- **Risk Appetite.** The broad-based amount of risk an organization is willing to accept in pursuit of its mission/vision. It is established by the organization’s most senior level leadership and serves as the guidepost to set strategy and select objectives.
- **Risk Tolerance.** The acceptable level of variance in performance relative to the achievement of objectives. It is generally established at the program, objective, or component level. In setting risk tolerance levels, management considers the relative importance of the related objectives and aligns risk tolerance with risk appetite.
- **A portfolio view of risk.** Provides insight into all areas of organizational exposure to risk—such as reputational, programmatic performance, financial, information technology, acquisitions, human capital, etc. A portfolio view can reduce the likelihood of unanticipated outcomes and enable a better assessment of risk associated with changes in the environment.
- **Governance.** While responsibilities for managing risks are shared throughout the agency—from the highest levels of executive leadership to the service delivery staff executing Federal programs—successful ERM activities are often overseen by a governance structure. Such governance structures can establish risk appetite and tolerance levels, ensure the establishment of strategies for managing risks of the greatest potential magnitude, and provide for periodic review of the efficacy of management strategies and implementing actions.

230.8 What is the timeline for agencies to develop and obtain input from OMB on the FYs 2026-2030 Strategic Plan?

Agencies are currently operating under their FYs 2022-2026 Strategic Plans, which were published in March 2022. Agencies will next publish updated/revised Strategic Plans by February 2026, concurrent with the release of the President’s FY 2027 Budget. The table below provides an overview of the major planning milestones that will occur throughout 2025, leading to agencies’ publication of their updated Strategic Plans no later than February, 2026, as required by the GPRAMA.

Date	Action
May 30, 2025	Agencies submit status update and initial draft components of the Strategic Plan covering FYs 2026-2030 for OMB review, to include: <ul style="list-style-type: none"> -Draft Mission Statement; -Draft Strategic Goals; -Draft Strategic Objective areas; and -Capacity Assessment Status (see section 290); -Draft FYs 2026-2027 Agency Priority Goal statements (impact statement only; see section 250)
Summer, 2025	Agencies receive feedback from OMB on the initial draft components of their Strategic Plans.

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Date	Action
September, 2025 (concurrent with FY 2027 Budget submission)	Agencies submit for OMB review: -Full draft of FYs 2026-2030 Strategic Plan, excluding Capacity Assessment -Draft goal statements for FYs 2026-2027 Agency Priority Goals (impact and achievement statement; see section 250) -Draft FY 2027 Priority Evidence Questions (see section 290)
December 3, 2025	For OMB review and clearance, agencies submit final draft : -Final draft FYs 2026-2030 Strategic Plan, excluding Capacity Assessment -FYs 2026-2027 APG goal statements For OMB review, agencies submit initial draft : -FY 2027 Agency Performance Plan / FY 2025 Agency Performance Report -FY 2027 Evidence Plan (see section 290) -Capacity Assessment (see section 290)
January, 2026 (3 weeks prior to FY 2027 Budget release)	For OMB review and clearance, agencies submit final draft : -FY 2027 Agency Performance Plan / FY 2025 Agency Performance Report (see section 240) -FY 2027 Evidence Plan (see section 290) -Capacity Assessment (see section 290)
February, 2026	Concurrent with the President's FY 2027 Budget, agencies publish: -FYs 2026-2030 Agency Strategic Plan (including the FY 2027 Evidence Plan and Capacity Assessment as appendices or documents similarly distinct from the rest of the Plan) -FY 2027 Agency Performance Plan / FY 2025 Agency Performance Report -FYs 2026-2027 APG goal statements

230.9 How should agencies publish the Agency Strategic Plan and deliver the plan to Congress?

The GPRAMA requires agencies to make the Agency Strategic Plan available on both the public website of the agency as well as on a central, Government-wide website (Performance.gov) in machine readable format, and to notify the President and Congress of its availability. To provide notification to the President, agency PIOs will email the OMB Director at performance@omb.eop.gov, and include in the email the URL to the Agency Strategic Plan published on the agency's website. Notification to Congress of the availability of the Strategic Plan is transmitted electronically by the agency head or other senior agency official in accordance with the agency's established process or procedures for communication with the Legislative Branch.

230.10 Can Strategic Plans be updated in the interim, before the end of the four-year revision cycle?

Yes. With OMB's collaboration and review, agencies may make adjustments to the Agency Strategic Plan in advance of the four-year revision cycle prescribed by GPRAMA based on significant results or analysis gained during the annual strategic reviews, information gained through evaluations, external events, changes in legislation, changes in strategy, or other factors that reflect significant changes in the environment in which the agency is operating—e.g., new statutory requirements or new leadership and/or priorities), or major management initiatives. Interim adjustments do not alter the four-year revision cycle for Strategic Plans. Significant interim updates to the Agency Strategic Plan should be made with review and consultation by OMB. Agencies should follow the GPRAMA's statutory requirements for congressional consultations when making such interim updates or revisions.