

## SECTION 240 –AGENCY PERFORMANCE PLANNING AND REPORTING

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**Summary of Changes**

Reorganizes, consolidates, and streamlines guidance. Provides guidance on aligning the FY 2027 APP to the President’s FY 2027 Budget. Incorporates revised statutory requirements from the Federal Agency Performance Act of 2024 for performance reporting in the APR based on analysis generated from agency’s data-driven strategic review.

**AGENCY PERFORMANCE PLANNING****240.1 What is the Agency Performance Plan (APP)?**

The Agency Performance Plan (APP) is a description of the level of performance to be achieved during the fiscal year in which the plan is submitted, and the following fiscal year. The plan must establish performance goals for those years, relate those goals to the Agency Strategic Plan, identify performance indicators to measure progress, and describe the strategies the agency will follow to achieve the targeted level of performance.

**240.2 What is the relationship between the APP and the Agency Strategic Plan?**

The APP aligns to the agency's strategic goals and objectives, explaining how they will be achieved. Reviewed and updated annually, the shorter-term organizational planning and goal-setting of the APP

complements the Agency Strategic Plan, translating the longer-term strategic goals and objectives in the Strategic Plan into programmatic performance goals, including Agency Priority Goals (APGs).

**240.3 How does the APP link to resources requested in the President’s Budget or enacted by the Congress?**

Performance information and other evidence in the APP should inform agency budget decisions, complementing other factors considered in the budget process. The performance goal targets identified in the APP should reflect the level of performance the agency believes it can achieve at the funding levels proposed in the agency's final budget submission. They should also be consistent with Administration priorities and policies, including any directives provided to the agency through OMB guidance and Passback.

Agencies will develop their FY 2027 APP to align with the framework of goals and objectives reflected in the agency FYs 2026-2030 Strategic Plan. Performance goals for the current fiscal year should be updated in order to reflect final congressional action on appropriations, changes to conditions in the agency’s operating environment, or management priorities as necessary.

**240.4 Can agencies change performance goals or indicators in the APP?**

Yes, the annual APP cycle is designed to provide agencies the opportunity to revise, drop, or add performance goals and/or their associated performance indicators to reflect evolving policy priorities or based on analysis and insights gained through the agency’s data-driven performance reviews.

**240.5 How should agencies publish the APP and Agency Performance Report (APR) and deliver them to the Congress?**

The GPRAMA requires each agency to make the APP and APR available in machine-readable format on both the agency’s public website and a central, Government-wide website (Performance.gov), and to notify the President and Congress of their availability. To meet the GPRAMA’s Presidential notification requirement, agency PIOs will notify the OMB Director by emailing [performance@omb.eop.gov](mailto:performance@omb.eop.gov) and including in the email the URL of the APP/APR as published on the agency's website.

Notification to Congress is transmitted electronically by the agency head or other senior agency official in accordance with the agency’s established process or procedures for communications with the Legislative Branch.

**240.6 How should agencies structure the outline of the APP and APR, and what information should be included?**

The following table is provided as a tool to assist agencies in structuring the outline of their APP and APR documents. Agencies should also consult 31 U.S.C. §§ 1115(b) and 1116 to ensure their APP and APR satisfy applicable statutory requirements.

Section	Document
<b>Agency and Mission Information</b>	
<u>Agency Overview.</u>	APP / APR

<p>High level description of the agency. 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. (Recommended length: approximately 1-3 paragraphs)</p>	
<p><u>Mission Statement.</u> A comprehensive mission statement covering the major functions and operations of the agency. (Recommended length: approximately 1-3 sentences)</p>	APP / APR
<b>Strategic Goals and Strategic Objectives</b>	
<p><u>Strategic Goals.</u> 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>	APP / APR
<p><u>Strategic Objectives.</u> 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>	APP / APR
<p><u>Strategic Review Summary of Progress Findings.</u> For each strategic objective, using analysis from a data-driven strategic review (see Section 260), the agency summarizes its assessment of the progress it has made toward the strategic objective during the most recently completed fiscal year period of performance. Summaries should include a brief synopsis of performance results and progress achieved relative to the planned level of performance—and as applicable, any significant contributions from relevant organizations, program activities, regulations, policies, and other activities as planned. Each agency should also address, if applicable, any assessments of the likelihood the agency will achieve the strategic objective, along with any risks or impediments that would reduce that likelihood.</p>	APR
<b>Performance Goals</b>	
<p><u>Performance Goals.</u> In establishing <i>Performance Goals</i>, each agency shall:</p> <ul style="list-style-type: none"> <li>• Align performance goals to the agency’s strategic goals and objectives.</li> <li>• Define the level of performance to be achieved during the year in which the plan is submitted, and the next fiscal year.</li> <li>• Express performance goals in an objective, quantifiable, and measurable form (i.e., performance target) unless OMB has authorized an alternative form.</li> <li>• Adopt a balanced set of performance indicators to be used in measuring or assessing progress toward each performance goal, including, as appropriate, customer service, efficiency, output, and outcome indicators.</li> </ul>	APP

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<ul style="list-style-type: none"> <li>• Provide a basis for comparing actual program results with the established performance goals and indicators.</li> </ul>	
<p><u>Overview and Implementation Strategies.</u></p> <p>In discussing each <i>Performance Goal</i>, the agency should <i>briefly</i> describe the following in a level of detail appropriate for the plan or goal:</p> <ul style="list-style-type: none"> <li>• How the performance goal contributes to strategic goals and objectives in the agency’s strategic plan;</li> <li>• How the performance goal contributes to CAP Goals;</li> <li>• Whether the performance goal is designated as an Agency Priority Goal;</li> <li>• How the performance goal is to be achieved, including— <ul style="list-style-type: none"> <li>○ the human capital, training, data and evidence, information technology, and skill sets required to meet the performance goal;</li> <li>○ the technology modernization investments, system upgrades, staff technology skills and expertise, stakeholder input and feedback, and other resources and strategies needed and required to meet the performance goal;</li> <li>○ clearly defined milestones;</li> <li>○ an identification of the organizations, program activities, regulations, policies, operational processes, and other activities that contribute to the performance goal, both within and external to the agency;</li> <li>○ how the agency is working with other agencies and organizations identified to measure and achieve its performance goal;</li> <li>○ an identification of the agency officials responsible for the achievement of the performance goal, known as goal leaders.</li> </ul> </li> </ul>	APP
<p><u>Actual Results Achieved.</u></p> <p>Report and compare actual performance achieved against the applicable performance goals established in the APP. Each update shall, where applicable:</p> <ul style="list-style-type: none"> <li>• include actual results for the five preceding fiscal years;</li> <li>• explain and describe where a performance goal has not been met and why the goal was not met; and</li> <li>• if the performance goal is impractical or infeasible, why that is the case and what action is recommended.</li> </ul>	APR
<p><b>Major Management Challenges</b></p>	
<p>This section should highlight major management challenges—program or management functions that have greater vulnerability to waste, fraud, abuse, and mismanagement (such as issues identified by the GAO as high risk or issues identified by an Inspector General) where a failure to perform well could seriously affect the ability of the agency or the Government to achieve its mission or goals. In highlighting such challenges, the agency must identify as applicable:</p> <ul style="list-style-type: none"> <li>• planned actions to address its major management challenges;</li> <li>• performance goals, performance indicators, and milestones being used to manage and measure progress toward resolving those challenges; and</li> <li>• the agency official responsible for resolving the challenges.</li> </ul>	APP

Low Priority Program Activities	
Each agency is required by statute to identify low-priority program activities and to explain why those activities were designated as low priority. To do so, the agency should reference the President's Budget volume and include the following statement in the APP: "The President's Budget identifies lower-priority program activities, where applicable, as required under the GPRA Modernization Act of 2010, 31 U.S.C. 1115(b)(10). The public can access the volume at: <a href="https://www.whitehouse.gov/omb/budget/">https://www.whitehouse.gov/omb/budget/</a> ."	APP
Accuracy and Reliability of Performance Data	
<p>A description of how the agency will ensure the accuracy and reliability of the data used to measure progress towards its performance goals, including an identification of—</p> <ul style="list-style-type: none"> <li>• the means to be used to verify and validate measured values;</li> <li>• the sources for the data;</li> <li>• the level of accuracy required for the intended use of the data;</li> <li>• any limitations to the data at the required level of accuracy; and</li> <li>• how the agency will compensate for such limitations if needed to reach the required level of accuracy.</li> </ul> <p><i>*The agency may append this information as an Appendix that is posted as a separate file from the rest of the APP and post on the Agency's website in conjunction with the APP.</i></p>	APP / APR

**AGENCY PERFORMANCE REPORTING**

**240.7 What is the Agency Performance Report (APR)?**

The Agency Performance Report (APR) is an annual reporting document that provides information on the agency's progress achieving the goals and objectives described in the Agency Strategic Plan and APP. It is the primary vehicle for comprehensive organizational performance reporting, comparing actual performance achieved against the targeted levels of performance for goals and objectives established in the APP.

**240.8 Should agencies consolidate the APR with the APP?**

Generally, yes. See this Section (240) for exceptions during Presidential election and transition years. Consolidating the APP and APR into a single document streamlines agency planning and reporting of performance information.

**240.9 How does a Presidential transition year affect the timing of agency performance plans, reports, and other information that is included on Performance.gov?**

In the event that a Presidential election leads to a change in Administration, agencies should separate the reporting of performance under the outgoing Administration from the planning to be conducted by the incoming Administration. Specifically, agencies should:

- Publish the APR and final reports for APGs prior to the transition to the new Administration.
- Publish the APP with the first full President's Budget of the new Administration.

**240.10 Are agencies required to report performance results for discontinued or eliminated performance goals or indicators?**

The two-year coverage period of the APP is designed to allow agencies the opportunity to make revisions to current fiscal year performance goals or indicators based on resources enacted, or changes to agency leadership or Administration policies and priorities. The APR reports the performance achieved in the most recently completed fiscal year as compared to the levels of performance planned in the most recent APP applicable to that fiscal year.

Each agency's FY 2026 APP—that is, the APP published with the President's FY 2026 Budget in 2025—updated performance goals and indicators for FY 2025 to align to Administration and agency leadership policies and priorities. Thus, the consolidated FY 2027 APP / FY 2025 APR to be published in early 2026 will report against the performance goals and indicators identified for FY 2025 based on the FY 2026 APP. Agencies do not need to report in their FY 2025 APR on any performance goals or indicators discontinued or eliminated during FY 2025 based on their FY 2026 APP.

**240.11 How should agencies assess the accuracy and reliability of performance data used to measure progress towards performance in the APR?**

The GPRAMA requires agencies to provide in their APRs and APPs information on the accuracy and reliability of data used to measure progress towards their performance goals. To meet this requirement, agencies should have in place verification and validation techniques that will ensure the accuracy and reliability of performance measurement data contained in the APP and APR as appropriate to the intended use of the data. Agencies may develop a single data verification and validation appendix used to communicate the agency's approaches in both the APP and the APR, and/or may also choose to provide information about data quality wherever the performance information is communicated (e.g., websites). When necessary, agencies should discuss their verification and validation techniques with their respective OMB Resource Management Office.