

Integrated Business Planning Framework

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1. Objective & Purpose

Strategic planning is an on-going organisational process that helps the Department to determine its strategic outputs and priorities. From this, the Department identifies its objectives and determines how success against those objectives will be measured and reported. Strategic planning provides scope to reflect on past activities (and their outcomes) in order to make informed, evidence-based decisions about future directions. Effective strategic planning provides a strong foundation for improved transparency, accountability and service delivery.

2. Policy & Procedure Statement

Under the Public Services Management Act, 1997, each Department and Office must publish a strategy statement every three years or within six months of the appointment of a new Minister, setting out key objectives, outputs and strategies to be achieved.

3. Application of Responsibilities

In line with the Department's Framework of Assignments under Section 4(1) of the Public Service Management Act, 1997 the following responsibilities and activities in relation to Business Planning are defined:

Secretary General

- preparing Statements of Strategy for submission to the Minister;
- providing progress reports to the Minister on the implementation of the Statement of Strategy.

Assistant Secretaries and Directors (Business Plan owners)

- preparing the relevant elements of the Statement of Strategy and associated progress reports for approval by Departmental Management and the Minister;

- strategic planning in line with the strategic objectives of the Division and the Department;
- preparing Business Plans for the Division and agree overall business plans for the Department;
- providing biannual status updates in relation to Business Plans to the Secretary General/Executive Board through Corporate Affairs.

Principal Officers (Business Unit Owners)

- Strategic planning for the section in line with the strategic objectives for the Division;
- acting to achieve, as far as possible, objectives relevant to the section (in accordance with Divisional business plans and the Department's Statement of Strategy) and monitoring progress to that end.

Business planning is the process of setting goals, explaining the objectives and then mapping out a document (Business Plan) to achieve these goals and objectives. The consolidation of the individual business unit plans will provide the main strategic direction for the Department and will be based on the Department's goals as set out in the Statement of Strategy and commitments set out in the Programme for Government.

This framework provides for an integrated and structured approach to top down planning within the Department. The framework flows from the Programme for Government and the Department's Strategy Statement, is flexible to accommodate emerging priorities and integrates related processes including setting objectives, actions and performance measures, budgeting and estimates, risk management, workforce planning and individual performance and development.

4. Definitions

Activity reflects the things done by people in the course of delivering services or programs. For example, consultation meetings held, visits to sites.

Achievable means that the required performance associated with the indicator can be accomplished. It is possible, and it is not too far in the future. Achievable means that it is appropriately limited in scope.

Action means those efforts, initiatives or projects/programs designed to deliver objectives and goals and realise their outcomes.

Attributable means the organization/program itself is capable of bringing about a change in the indicator value.

Baseline refers to whether or not a baseline level of performance for previous year(s) is specified against which change can be assessed.

Discrete event refers to a once-off event: an example would be “produce a policy or decision paper by dd/mm/yyyy.”

Key Performance Indicators (KPIs) are performance measurements that monitor progress towards the achievement of strategy objectives and goals.

Input covers the resources consumed for a particular activity, such as budget absorption, over/under spending, and the number of people working on a program.

Measurable means that the required performance can be measured, that the source of the data is identified and accessible, and that the performance indicator is valid and meaningfully reflects the desired performance, condition or state. Measurable means that it is numeric or descriptive of outcomes, quantity, quality, time-performance, or cost.

Outcome focuses on what happens as a result of the delivery of the output; the events or changes in conditions/behaviour/attitudes that arise.

Output refers to the products or services directly produced by an agency/program.

Qualitative means that the indicator is descriptive based on some quality rather than quantity.

Quantitative means the indicator is subject to numerical measurement.

Relevant means that the required performance will materially contribute to achieving the organization’s objectives and goals.

SMART: The SMART criteria are a commonly used set of criteria for judging the quality of performance indicators:

- **Specific**—The indicator, associated description, or associated objective/goal is concrete, detailed, focused, and well defined. The nature and the required level of performance can be clearly identified.

- **Measurable**—The required performance can be measured, the source of the data is identified and accessible, and the performance indicator is valid and meaningfully reflects the desired performance, condition, or state. Measurable means that it is numeric or descriptive of outcomes, quantity, quality, time-performance, or cost.
- **Achievable**—The required performance associated with the indicator can be accomplished. It is possible, and it is not too far in the future. Achievable means that it is appropriately limited in scope.
- **Relevant**—The required performance will materially contribute to achieving the organization’s objectives and goals.
- **Time-bound**—There is a deadline or specified time frame, the deadline or time frame is reasonable, and the time frame is relevant, i.e., the deadline is not beyond the point at which achieving the goal loses its value.

Specific means that the indicator, associated description, or associated objective/goal is concrete, detailed, focused, and well defined. The nature and the required level of performance can be clearly identified.

Strategic Goals means the ends toward which effort and action are directed or coordinated. Although it is the aim or an end, it is not necessarily the final achievement which is the mission.

Strategic Objectives are an organisation’s articulated aims or responses to realise strategic goals through actions.

Target assesses if there is an associated reference point against which indicator performance can be judged.

Time-bound means that there is a deadline or specified time-frame, that the deadline or time-frame is reasonable, and that the time-frame is relevant, i.e., the deadline is not beyond the point at which achieving the goal loses its value.

5. Integrated Business Planning Process Steps

The following sets out the necessary steps in order to develop and embed an integrated strategic business planning process as part of the Department's ongoing business.

5.1 Strategic Planning		
Section 4 1 (b) of the PSMA 1997	Step 1	<p><i>Clarify the Mission.</i></p> <p>The Minister sets out the programme and goals and emerging priorities to be implemented by the Department. Together with the Minister, the senior management team (Secretary General and the Executive Board) develop the Department's <i>Mission</i> having regard to the Programme for Government and matters of policy determined by the Minister of Finance.</p>
	Step 2	<p><i>Translate the Mission.</i></p> <p>The senior management team translates the Mission into Strategic Goals that are underpinned by overarching values, that are understood and that can be communicated. This is facilitated by a planning workshop to prepare a position on each strategic issue and these are ranked for prioritisation and inclusion into the overall statement of strategy.</p> <p>These strategic issues will be informed by:</p> <ul style="list-style-type: none"> • Priorities for the lifetime of the statement of strategy, including emerging priorities for the upcoming financial year. • Internal and external environmental factors likely to impact on the Department (Challenges, risks and opportunities to the organisation). • Opportunities for innovation, transformation and continuous improvement. <p>This process helps build consensus and commitment to the strategy and identifies outcomes, short-term strategies and performance measures for each strategic goal.</p>

	Step 3	<p><i>Communicate the Strategy</i></p> <p>The Statement of Strategy is communicated to every level within the organisation through existing communication channels.</p>
5.2 Initiation of Business Planning		
	Step 4	<p><i>Initiate the business planning process</i></p> <p>Corporate Affairs will initiate the business planning cycle each year in sufficient time to align with the overall budget cycle. This will be preceded by communications and briefings to senior management as necessary.</p>
	Step 5	<p><i>Issue pre-loaded business planning template.</i></p> <p>Corporate Affairs will issue to the responsible Assistant Secretary or Director a preloaded template as per Appendix 3, based on the previous year's business plan or revised statement of strategy. This will be prepared for each business unit (with input from the Finance, Risk and Human Resource functions).</p>
	Step 6	<p>The Business Unit owners (through the Business Plan owner) will notify the Finance function of any ceiling expenditure pressures.</p>
5.3 Planning and Implementation		
	Step 7	<p><i>Develop individual Business Unit business plans</i></p> <p>Once the statement of strategy is developed or revised each of the business units (Assistant Secretaries and Principal Officers) should meet to develop and agree a consolidated implementation business plan for the business unit. This must be aligned to the overall statement of strategy using the corporate business plan template issued by Corporate Affairs.</p>

	Step 7.1	<p><i>Develop prioritized strategic objectives that are supported by actions with key performance indicators and responsibilities assigned</i></p> <p>Each Business Unit translates the strategy through Strategic Goals into Business Unit specific Strategic Objectives. These prioritised strategic objectives are supported by actions with key performance indicators and responsibilities at Principal Officer level assigned. This process includes identifying:</p> <ul style="list-style-type: none"> i. what business objectives and actions will be carried over from the previous year: ii. those business objectives and actions that will be dropped (those initiatives that are not contributing to the strategy); and iii. those new performance targets and performance measures that will enable progress towards the objective to be assessed. <ul style="list-style-type: none"> - where possible the relevant strategic action should reference the strategies to achieve the Department's overall goals set out in the Statement of Strategy - the KPI will be the target against which progress on the action and objective will be measured on a quarterly basis and should be outcome or output focused. - Business Units should monitor developments in external environments (post statement of strategy) and incorporate any relevant developments into the finalised Business Plans in relation to performance management.
	Step 7.2	<p><i>Consider Budget</i></p> <p>Each business unit also considers what level of budget increase/decrease it will require to deliver their plan and provide a rational for any variation on the previous year's budget.</p> <p>During this period the Finance function will liaise with each Business Plan owner to discuss the preparatory budgets.</p>

	Step 7.3	<p><i>Consider Headcount</i></p> <p>Each business unit also considers what headcount increase/decrease it will require to deliver their plan and provide a rational for any variation on the previous year's allocation.</p> <p>Where practicable and possible, Business Units should communicate their learning and development needs to HR.</p>
	Step 7.4	<p><i>Consider Key Risk</i></p> <p>Each Business unit considers the key risks associated with delivering their business objectives and any change to the business unit's risk profile as recorded in the Department's risk register. This will trigger a formal risk review or feed into the ongoing risk register review by the Chief Risk Officer (CRO) and the Risk Committee.</p> <p>It is suggested that during this planning process the Business Plan owner and the risk team meet to capture identified risks and record mitigation plans.</p>
	Step 7.5	<p><i>Consider Value for Money, Business Process Improvement and Transformation initiatives.</i></p> <p>Each business unit also considers initiatives to provide Value for Money, Business Process Improvement and Transformation.</p>
	Step 7.6	<p><i>Consider learning and development needs</i></p> <p>Each Business Unit/Plan owner should also consider what learning and development needs are required to deliver the business plan.</p>
	Step 8	<p><i>Review/Challenge individual Business Unit business plans</i></p> <p>This step allows the Secretary General and the Executive Board to conduct an annual strategy review to confirm that the strategy has been achieved and also to review individual business plans. This step permits participation in shaping individual business unit strategies</p>

		The use of challenge sessions based on constructive peer review and personal interaction should be encouraged as well as the opportunity to use this review to identify process improvement as well as continuous improvement in the Department.
	Step 9	<p><i>Refine the Vision</i></p> <p>The review of the individual business plans may identify several cross-business issues not initially included to realise the overall statement of strategy. In this case the individual business plan or (statement of strategy) is revised.</p>
	Step 10	<p><i>Finalise Business Plans</i></p> <p>Once the review/challenge step is finalised, any feedback received should be incorporated and the individual business plans finalised.</p> <p>At this stage the Secretary General should be in a position to present for discussion and agreement Department policy/theme priorities with the Minister. Once agreed by the Minister these will be communicated to the Organisation.</p>
	Step 11	<p><i>Finalise budget</i></p> <p>At the same time, the Finance function will prepare and present the finalised budget to the Executive Board for approval.</p>
	Step 12	<p><i>Communicate the consolidated business unit plans to all employees.</i></p> <p>Corporate Affairs will:</p> <ul style="list-style-type: none"> - publish all finalised business plans on the Department's intranet (the "Hub"). - update all Divisional Dashboards - provide copies of finalized business plans to Risk unit <p>The individual business plans are communicated to all unit employees. These are also linked into individual performance objectives, actions and performance measures (through PMDS – "Setting my Goals").</p>

	Step 13	<p><i>Establish individual performance objectives</i></p> <p>Managers and Jobholders will establish individual performance objectives (PMDS – “Setting my Goals”) that link with strategic objectives, actions and performance measures.</p> <ul style="list-style-type: none"> - Business Units and staff should include the numerical reference to strategic actions/KPIs as stated in Business Plans to Goals in Goal Forms. - Each individual’s Goals in PMDS goal forms should be linked to the time bound indicator in Business plans.
5.4 Monitoring, Evaluation and Reporting		
	Step 14	<p><i>Conduct periodic reviews</i></p> <p>Progress in achieving the area’s objectives must be evaluated. This will be achieved through conducting <i>weekly and biannual progress</i> reviews once individual business plans are approved.</p> <p>These periodic reviews (Weekly Dashboard returns and biannual key business priority reviews) should be more substance than form focused and should evaluate business plans to:</p> <ul style="list-style-type: none"> • Review achievements and identify any changed conditions, resource needs and priorities; • Compare planned performance with actual performance achieved; • Identify any new or emerging risks or opportunities that may impact on performance and effect future planning. <p>These reports are reported through Corporate Affairs for the Secretary General and Executive Board’s information and decision. Reports are discussed at Divisional mid-year and end-year review meetings with the Secretary General and inform annual planning activities.</p> <p>These reports are informed by ongoing evaluation of performance and staff half-year (interim) and full-year PMDS reviews.</p>

5.5 Annual Progress Report		
Section 41 (b) of the PSMA 1997	Step 15	<p><i>Annual Progress Report</i></p> <p>Provide a progress report to the Minister on the implementation of the strategy statement annually or at such intervals as the Government may direct by order from time to time.</p>
5.6 Review Trigger		
Section 41 (b) of the PSMA 1997	Step 16	<p><i>New Statement of Strategy</i></p> <p>Repeat Steps 1-3: Publish a strategy statement every three years or within six months of the appointment of a new Minister, setting out key objectives, outputs and strategies to be achieved.</p>
	Step 17	<p><i>Annual Individual Business Plans</i></p> <p>Repeat Steps 4-14 as part of the ongoing annual business planning process.</p>

Appendix 1: Business Planning Framework

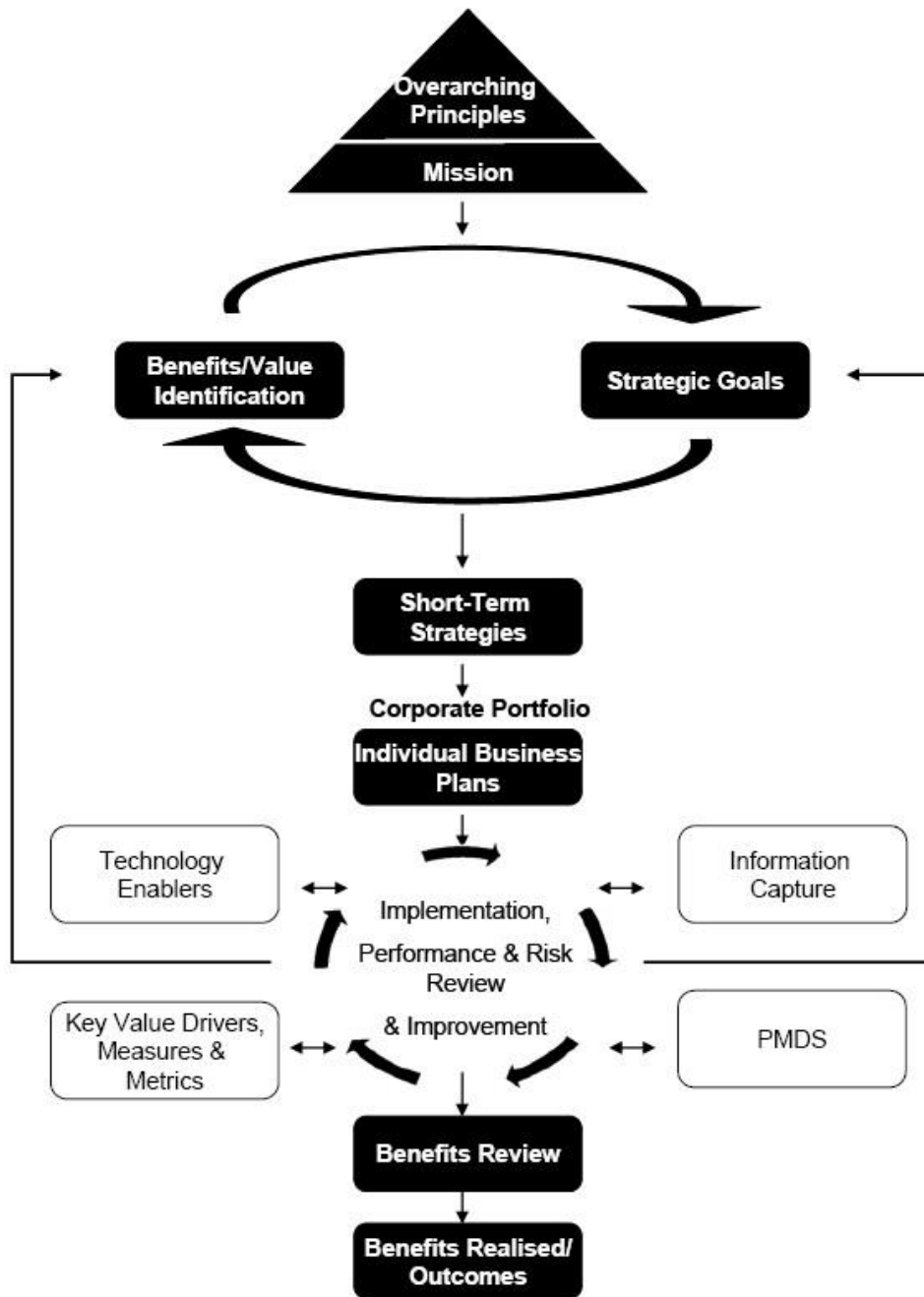
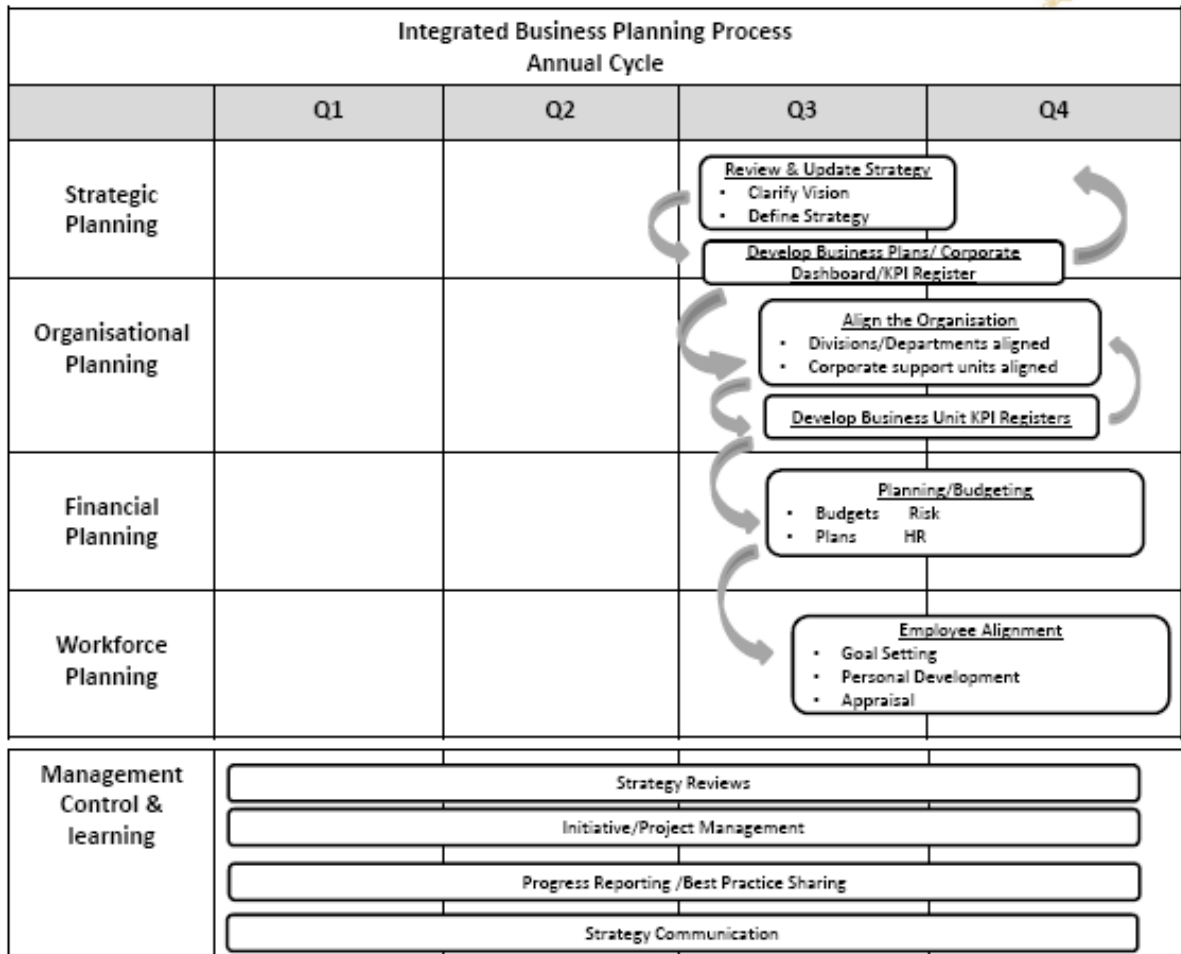


Figure 1: Business Planning Framework

Appendix 2: Corporate Business Planning

Appendix 3: Business Plan template

Business Plan

[Head of Division]

[Division]

[Year]

Approved by _____

Date: _____

Revisions agreed _____

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1. Division Organisational Chart

- *Include all staff within area*
- *Identify area of responsibility for each staff member.*

2. Head of Division Objectives

- *Identify Objectives for each quarter*
- *Objective Attributes*
 - *SOS Goal #: Identify the Statement of Strategy Goal Number*
 - *Priority Objective #: Include you 5 priority objectives, with the selected number corresponding to the order of priority.*
 - *Transformation: Highlight whether this goal achieves objectives of Transformation Agenda (e.g. development of intranet, sharing of information/documents, team structure, etc.)*
- *Identify associated goal(s) in the statement of strategy*
- *Objectives should be SMART¹*
- *Objectives to be monitored and evaluated on a quarterly basis*

Objective	Objective Attributes	Key Challenge to Achieving Each Objective
1.	SOS Goal # Priority Objective # Transformation? Y/N	
2.	SOS Goal # Priority Objective # Transformation? Y/N	
3.	SOS Goal # Priority Objective # Transformation? Y/N	
4.	SOS Goal # Priority Objective # Transformation? Y/N	
5.	SOS Goal # Priority Objective # Transformation? Y/N	

¹ Specific, Measurable, Achievable, Relevant and Time-bound.

Dependencies relevant to the delivery of these objectives

Internal Dependencies	External Dependencies
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.

Key priorities for Q1 and Q2

Priority	Timeline

3. Strategic Actions to implement Objectives

- *Assigns Objective*
- *Sets out actions to achieve objective – where possible the relevant strategic action should reference the strategies to achieve the Department's overall goals set out in the Statement of Strategy*
- *Identifies KPI for each action – the KPI will be the target against which progress on the action and objective will be measured on a quarterly basis.*
- *Identify the Risk Register entries related to each Strategic Action*

Division: **Insert** Head of Division: **Name**

		Objective: 1 and Title				
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks ²	Lead Responsibility
	<i>List Quarter</i>	<i>List what needs to be done and by what date to achieve the objective</i>	<i>How will the achievement of the objective be measured by way of target, output etc.</i>	<i>incl. external dependencies, if any</i>	<i>Include related risk no(s) from the Risk Register</i>	<i>Principal Officer</i>

² Risk Register is available [here](#). Identify risks by number, e.g. FIN 00108-22. If there are no Risk Register entries related to these Strategic Actions, please consider whether there should be.

Objective: 1 and Title						
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks	Lead Responsibility
	List Quarter	List what needs to be done and by what date to achieve the objective	How will the achievement of the objective be measured by way of target, output etc.	incl. external dependencies, if any	Include related risk no(s) from the Risk Register	Principal Officer

Objective: 2 and Title						
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks	Lead Responsibility
	List Quarter	List what needs to be done and by what date to achieve the objective	How will the achievement of the objective be measured by way of target, output etc.	incl. external dependencies, if any	Include related risk no(s) from the Risk Register	Principal Officer

Objective: 3 and Title						
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks	Lead Responsibility
	List Quarter	List what needs to be done and by what date to achieve the objective	How will the achievement of the objective be measured by way of target, output etc.	incl. external dependencies, if any	Include related risk no(s) from the Risk Register	Principal Officer

Objective: 4 and Title						
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks	Lead Responsibility
	List Quarter	List what needs to be done and by what date to achieve the objective	How will the achievement of the objective be measured by way of target, output etc.	incl. external dependencies, if any	Include related risk no(s) from the Risk Register	Principal Officer

Objective: 5 and Title						
Linked to Strategic Goal	Quarter	Strategic Action (SA) Plan	Key Performance Indicator	Other Information (incl. external dependencies, if any)	Related Risks	Lead Responsibility
	List Quarter	List what needs to be done and by what date to achieve the objective	How will the achievement of the objective be measured by way of target, output etc.	incl. external dependencies, if any	Include related risk no(s) from the Risk Register	Principal Officer

4. 2024 Procurement Pipeline

It is important that **advance consideration** is given to procurement needs for the year ahead so that our procurements are carried out in a timely manner and in accordance with the [Department's Procurement Internal Procedures and Processes](#), ensuring that value for money and quality goods and services are delivered to the Department.

Please complete the tables below for any new procurements or planned extensions of existing contracts (where the terms of these contracts allows for such extensions). You should note that:

- an open procurement competition can take up to 6 months to complete;
- a mini-competition from an OGP framework can take around 2 months;
- a 'Request for Quotation', i.e. a procurement with a value of less than €25k can take 6 to 8 weeks to complete.

Further information to assist Divisions can be found on the **Procurement Policy** site on the [Hub](#), in particular the guidance document '[Contract Values and Procurement Processes](#)'.

Table 1: NEW Procurements

Description of the goods / service required	Date the goods/services required? Q1, Q2, Q3, Q4?	Total estimated value /cost of the contract (exc. VAT)	Estimated length of contract	Contact Person

Table 2: Extensions to existing contracts

Name of Supplier/Company	Description of goods /services provided	Total value /cost of the contract (exc. VAT)	Original contract end date	Proposed extension e.g. 3 / 6 months	Contact Person

5. Upcoming Learning and Development initiatives 2024

Following a 2019 audit of the Learning and Development (L&D) process, the Internal Auditors indicated that new and emerging L&D requirements should be investigated and discussed at the Business planning stage.

In this regard, are there any new or emerging Learning and Development requirements that should be included in the Department's training plan for the coming year, if so please complete the section below.

Description of new or emerging Learning and Development Requirements	Objective of initiative	Number of potential participants

If you do not anticipate any new or emerging Learning and Development requirements during 2024, please leave this section blank.

HR is available to provide guidance to staff on their upcoming Learning and Development initiatives.

6. ICT and Digital Governance: Circular 14/2021 Start of Year submission

Please complete the below table for any digital or ICT expenditure you expect to have in 2024. This information will be collated and submitted to the Digital Governance Oversight Unit (DGOU) OGCI, by Corporate Affairs on behalf of the Department.

Please include any relevant information relating to Bodies under the Aegis separately.

Figures for inclusion in Start of Year Submission	
Total Digital/ICT Budget for Year	€
Planned Expenditure for Business as Usual	€
Planned Expenditure on Existing Digital/ICT Initiatives	€
Planned Expenditure on New Digital/ICT Initiatives	€
Statement on Planned Business as Usual Expenditure	

For each <u>new</u> digital/ICT project	
Project Name	
Key Driver/High Level Business Case (Inc. implications of not proceeding)	
Is this an internal or customer Facing system?	
What are the anticipated outcomes & benefits?	
High level approach being considered	
Has project funding been approved?	
Current estimate of cost category	
Timeline including anticipated initiation and duration	
Lead Business Owner/Unit	

Please note: per Circular 14/2021, each new digital project of cost greater than €25,000 will require approval from DGOU via a Request for Specific Approval (RSA). This approval must be received before the procurement process commences. The relevant unit should contact corporateaffairs@finance.gov.ie for a template RSA form for submission via Corporate Affairs to DGOU.