

# Broader Public Sector Business Documents Directive

This new directive sets out the requirement for all designated BPS organizations to prepare and publish online business plans and other business or financial documents.

---

## 1.0 Introduction

The Government of Ontario is committed to an open and transparent government and strengthening the accountability for organizations that receive public funding.

The Management Board of Cabinet has issued this directive under the authority of the Broader Public Sector Accountability Act, 2010 (Part V.1 – Business Plans).

---

## 2.0 Purpose, application and scope

The purpose of the directive is to set out the requirement for all designated Broader Public Sector (BPS) organizations<sup>1</sup> to prepare and publish online business plans and other business or financial documents containing specified information.

The objective is to provide the public with consistent and accessible business information.

This directive applies to designated BPS organizations as defined in the Broader Public Sector Accountability Act, 2010 (BPSAA).

As set out in the BPSAA, designated BPS organizations must comply with this directive.<sup>2</sup> In addition, every funding agreement between a designated BPS organization and a ministry or agency of the Government of Ontario is deemed to include the requirements of this directive.<sup>3</sup>

Where an agreement addresses the subject matter of this directive, this directive prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.<sup>4</sup>

In addition, this directive serves as a guideline to all other publicly funded organizations.<sup>5</sup> These other organizations, though not required to comply with this directive, may use it as a guideline when developing or reviewing their practices related to making business documents and information available to the public.

---

<sup>1</sup>"Designated broader public sector organization" as defined under the BPSAA (s.1)

<sup>2</sup>As set out in the BPSAA (s. 13.1 (3))

<sup>3</sup> As set out in the BPSAA (s. 19)

<sup>4</sup>As set out in the BPSAA (s. 21 (1))

<sup>5</sup>"Publicly funded organization" as defined under the BPSAA (s. 1)

---

## 3.0 Principles

This directive is based on three key principles.

### Accountability

Designated BPS organizations are accountable for public funds used to deliver programs, services, and provide infrastructure on behalf of the Government of Ontario.

### Transparency

Designated BPS organizations are transparent to the public. Business information is clear, easily understood, available and accessible.

## Value for Money

Taxpayer dollars are used prudently and responsibly. Designated BPS organizations demonstrate, through their business documents and information, that program plans and operations are managed responsibly and in the public interest.

---

### 4.0 Mandatory requirements

Each designated BPS organization must prepare and publish business plans and other business or financial documents on its website. The information required in each document is set out below.

Some designated BPS organizations may already include the required business information in documents with different titles; for example, business plans, strategic plans, accountability agreements. In these cases, it is not necessary to rename or create new documents, as long as the information required is available to the public as set out below.

#### 4.1 Information in business plans

Designated BPS organizations must post business plans that contain at minimum the following information:

- an organization's mandate and strategic direction;
- an overview of current and future programs and key activities; and
- performance measures and targets.

#### 4.2 Information in additional business or financial documents

Designated BPS organizations must post additional business or financial documents that contain at minimum the following information:

- a description of key activities over the previous fiscal year of the organization
- an analysis of operational performance
- a discussion of performance targets achieved and actions to be taken if not achieved
- audited financial statements

An organization's annual report may be used to satisfy this requirement if it contains this information.

### **4.3 Timing for Posting**

The information required in section 4.1 must be posted each year within six months of the beginning of the organization's fiscal year.

The information required in section 4.2 must be posted each year within six months of the end of the organization's fiscal year.

### **4.4 Access**

All the documents and information required in this directive must be available on the same webpage on the organization's website. Organizations may have to create a webpage that directs visitors to the mandatory accountability information required in this directive.

It is recommended that the dedicated webpage include a link to information on BPS accountability located on Ontario.ca. This provides the public with useful information.

Updated: July 5, 2019  
Published: December 21, 2015