



Operational Planning Guide

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Note on Terminology

Throughout this guide several terms essential to operational planning appear. A glossary provided at the end of the document clarifies these terms and supports a shared understanding among all users.

Introduction & Purpose of Operational Planning

An Operational Plan is a document approved by the Board of Directors to clearly define an organization's annual objectives, assess and mitigate risk, and improve organizational performance. All organizations should have an Operational Plan. It should be reviewed and updated annually and contain goals and activities that will contribute to maintaining the core business (operational systems and structures) of the organization, achieving the implementation objectives of the strategic plan, and achieving the mission of the organization, all within the operational budget.

It is a leading practice for organizations to develop an annual Operational Plan to clearly focus human and financial resource priorities, ensure governance and leadership accountability and enable everyone in the organization to work towards the same goals.

This Operational Planning Guide is intended for use by organizational leadership, including Executive Directors, senior leadership teams and Boards of Directors within the HIV sector. It serves as a comprehensive planning tool that integrates all organizational goals into a cohesive annual document.

The Basics of Operational Planning

Operational plans detail the following:

- Annual goals aligned with strategic objectives;
- Key activities and tasks to meet goals;
- Assigned responsibilities (i.e., who will be responsible for what);
- Realistic timelines for completion;
- Success indicators to measure outcomes;
- Outlined resources required.

An Operational Plan relates to other planning documents used by the organization. The annual goals in Operational Plans should explicitly connect to the organization's strategic directions as outlined in the Strategic Plan and the Implementation Plan. The Operational Plan should also directly inform staff work plans to ensure alignment.

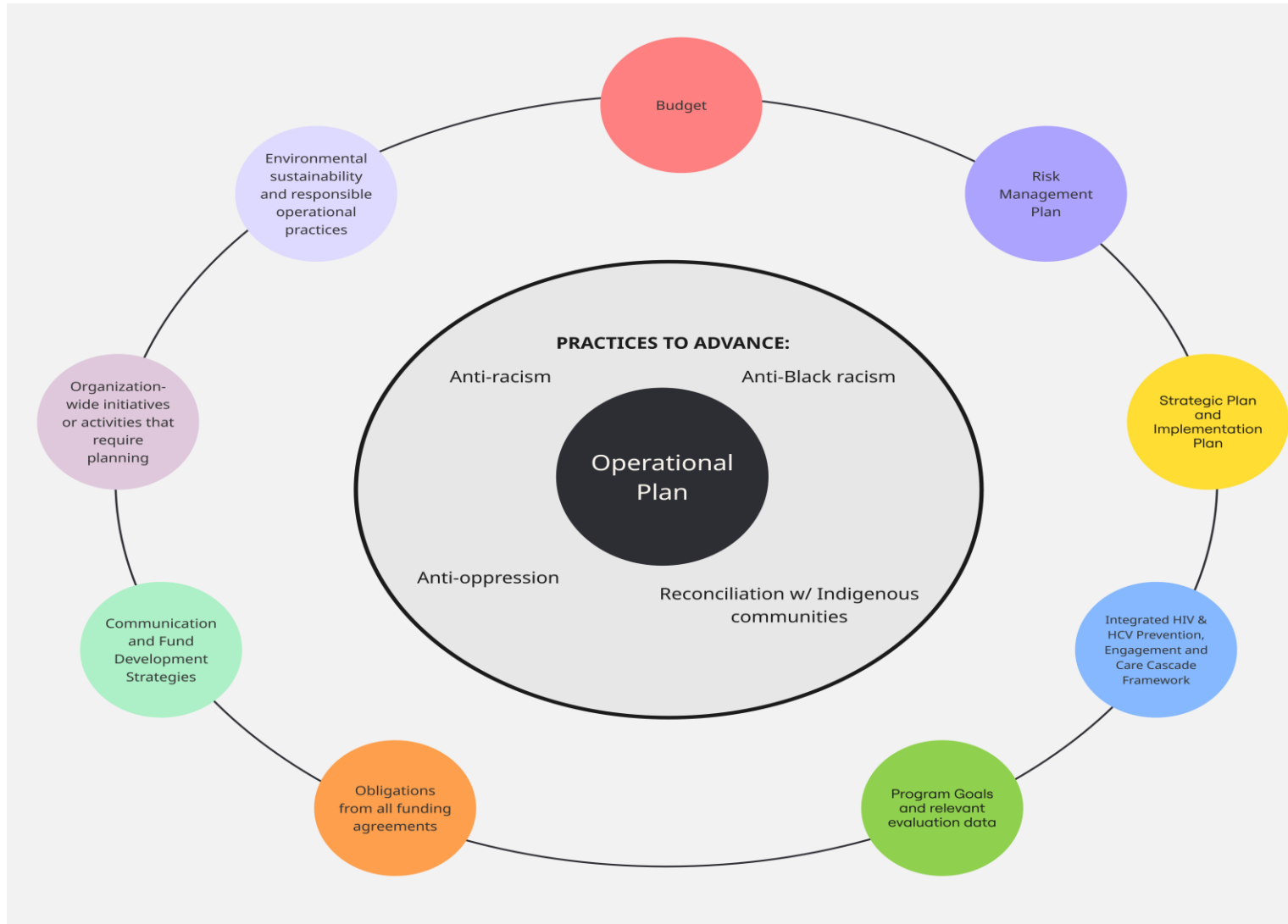
The figure below shows the relationship between the organization's mission and planning documents.

Figure 1: Relationship between Organization's Mission and Planning Documents



When developing the Operational Plan, consider the following to inform its content.

Figure 2. Considerations to inform Operational Plan Content.



A Special Note on Risk Assessment and Mitigation

As organizations develop an Operational Plan, it is important to identify and assess the risks to the organization posed by its goals and activities. Risk exists for all organizations; they are conditions under which your organization is expected to function. Not all risks are created equal! Many risks involve conditions that your organization will have little or no control over. Some risks however, particularly those deemed high, can pose significant issues for organizations if not overcome or mitigated. Identifying these risks early helps the organization prepare effective strategies to reduce their impact.

Key steps in effective risk assessment and mitigation include:

- Clearly identifying potential risks associated with each operational goal;
- Categorizing risks based on their likelihood and potential impact (i.e., low, medium, high);
- Developing specific mitigation strategies for medium to high-level risks;
- Assigning clear responsibility for monitoring and managing identified risks;
- Regularly reviewing and updating risk assessments on a quarterly basis.

Effective risk management ensures that potential challenges are addressed proactively, enhancing organizational resilience and stability.

Please see OODP's [Risk Management Planning Toolkit](#) to help you consider risk assessment and mitigation.

Grounding Operational Planning in Anti-racism, Anti-Black racism, Anti-oppression and Reconciliation practices.

Many organizations in the HIV sector in Ontario have reflected anti-racism, anti-Black racism and Reconciliation with Indigenous communities in their Strategic Plans and Implementation Plans. This reflection is based on the core values that the HIV sector and ASOs hold. It also acknowledges and reflects the reality that systemic racism is evidenced in the communities our sector serves by who is disproportionately impacted by HIV and AIDS.

It is critically important that Operational Plans reflect anti-racism, anti-Black racism and Reconciliation with Indigenous communities. Operational Plans create bridges between strategy and action, and having operations and programs reflect a commitment to these practices ensures that the communities that need service the most can get it. Through operational planning, ASOs can:

- Create specific activities and processes that engage diverse voices in all planning and decision-making;
- Identify who is being underserved or excluded, and why;
- Design programs and services that truly meet the needs of racialized communities;
- Actively create a safer, more equitable environment for staff and volunteers;
- Create meaningful measures of accountability that leadership can be held to account for, with clear benchmarks that can be communicated to organizational stakeholders;
- Build more diverse partnerships with organizations that share values and aspirations to end racism at organizational and systemic levels;
- Infuse organizational culture with an active commitment to these practices through both words and action.

This ***Operational Planning Guide*** offers an explicit anti-racism and equity-focused lens to support organizations in embedding these principles into annual planning processes and operations. We encourage users to identify and address barriers faced by Black and Indigenous communities in their planning processes. The goal is to ensure that, alongside organizational effectiveness, operational plans advance racial equity, social justice and Reconciliation with Indigenous communities.

Before finalizing operational goals and activities, consider:

- Who will benefit most from this goal or activity?
- Have perspectives of Black, Indigenous and other marginalized communities been included?
- Could this goal or activity unintentionally disadvantage any specific population group? How can these impacts be mitigated?

Completing the Operational Plan

When preparing to complete the Operational Plan, the Executive Director, senior leadership team or Board of Directors should gather relevant documents and information, as per Figure 2 and as seen below. This preparation will ensure accuracy, thoroughness, and alignment with existing organizational plans and obligations. For additional information on the *Integrated HIV & HCV Prevention, Engagement and Care Cascade Framework*, please see [Appendix A](#).

- Organizational budget and financial constraints;
- Strategic Plan priorities and Implementation Plan goals;
- *Integrated HIV & HCV Prevention, Engagement and Care Cascade Framework*, including the focus on priority populations most impacted by HIV in Ontario;

- Program plans as submitted to HHP;
- Obligations from other funding agreements;
- Risk management plans;
- Communication strategies;
- Fund development strategies;
- Capacity building and staff training needs;
- Organization wide events, initiatives and activities requiring additional planning and resources (e.g. anniversaries, special ceremonies on the land, community events);
- Environmental sustainability and responsible operational practices.

Completing the Operational Plan involves a structured, multi-step process focused on three interconnected areas:

AREA ONE: Strategic Plan Implementation

AREA TWO: Core Business Operational Systems and Structures

AREA THREE: Programs and Services

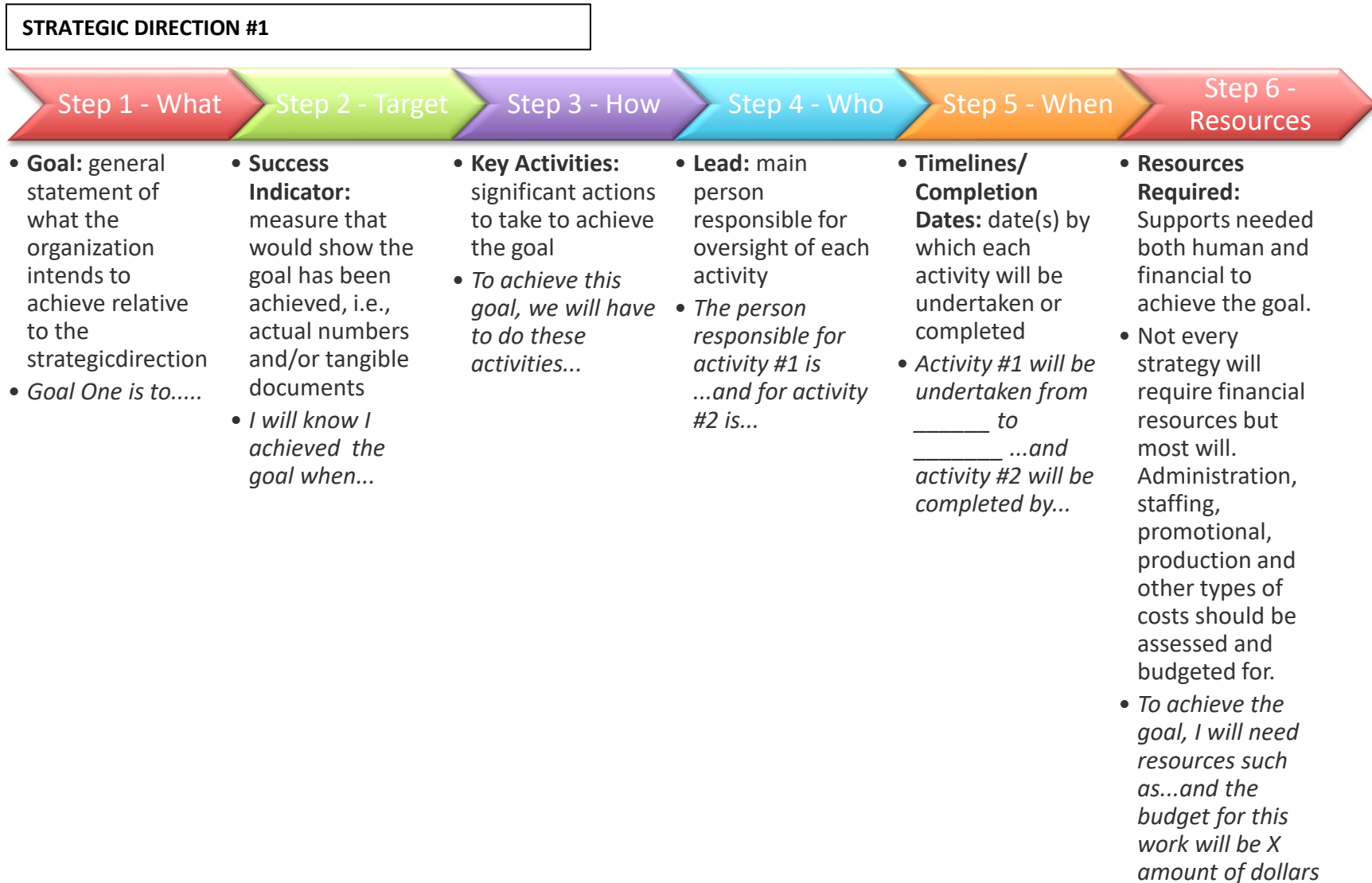
Areas 1 and 2 each follow a clear, 6-step planning process designed to ensure alignment and clarity. Area 3 involves an additional step, making it a 7-step process. This structure ensures that program-level goals are aligned with strategic directions, core operational needs, and the HIV & HCV Cascade Framework priorities.

OODP provides easy-to-use **Operational Plan templates** (in Excel format) to help organizations methodically document goals, key activities, timelines, responsibilities, and measurable success indicators. The templates clearly guide users through each step of the planning process and simplify annual reporting. The Excel templates can be downloaded directly from the OODP website ([click OODP Operational Planning Templates](#)).

The following pages include detailed visuals and examples of each of the three planning areas. These graphics illustrate how to apply the multi-step process and complete the relevant templates using examples. Each section demonstrates what each area of a completed plan could look like. Organizations can use these illustrations as references when populating their Operational Plan.

Area One – Strategic Plan Implementation

The following graphic outlines the 6-step process for Strategic Plan implementation, to be completed in alignment with the relevant year of the Strategic Plan Implementation Plan. This process involves identifying the following elements:



Area One – Strategic Plan Implementation – Operational Plan Example

Below is an example of how the **Area One: Strategic Plan Implementation** Operational Planning template should be completed for the relevant year of the Strategic Plan implementation. Note that the template includes 3 additional columns, one for status, one for equity considerations and one for any additional comments.

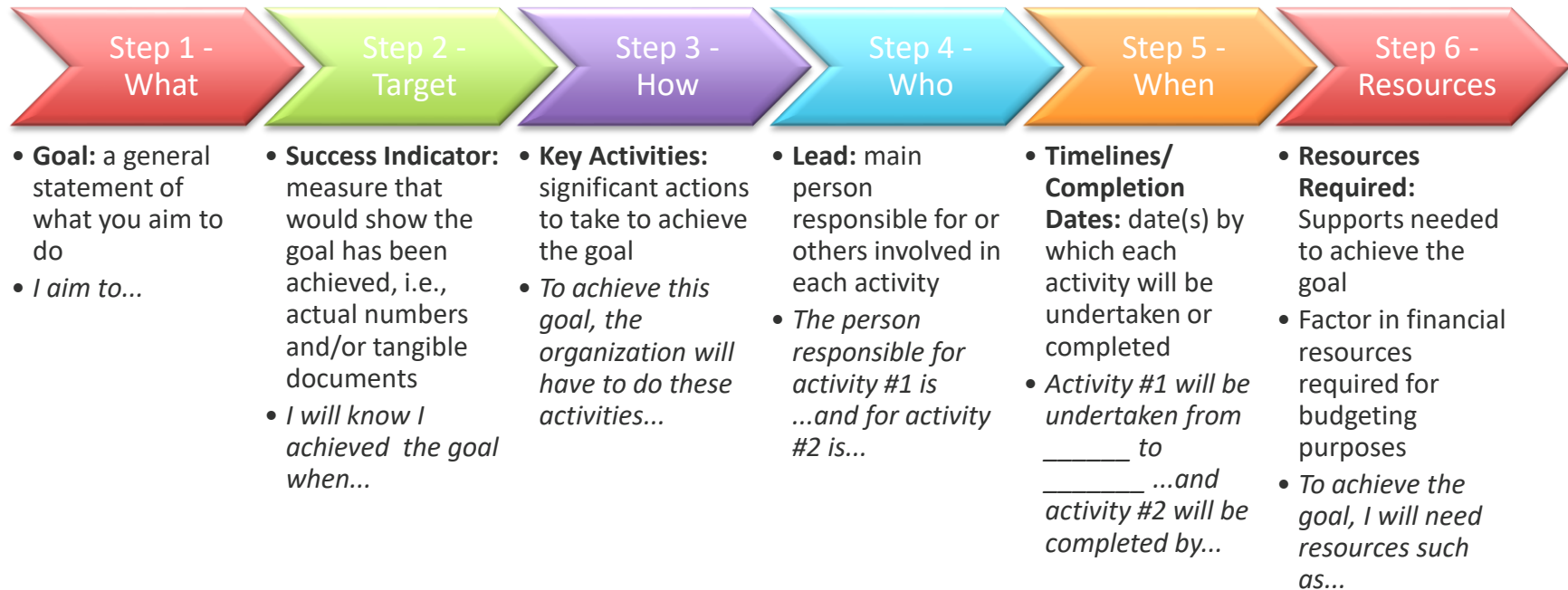
[Name of organization]

[Time period covered]

Goal (What the organization intends to achieve this year)	Success Indicator (Target – How success will be measured)	Key Activities (How – Key actions required to reach to goal)	Lead (Who – Person responsible for implementation)	Timelines/ Completion Dates (When – Start and end dates or key milestones)	Resources Required (Supports needed to accomplish the goal)	Status (Current progress or completion level – to be completed quarterly)	Equity Considerations	Comments
Strategic Direction 1: Champion Equity by Deepening Our Commitment to Black and other racialized Communities								
Example: Build partnerships with Black and other racialized-led organizations and grassroots groups to improve service delivery and trust.	Example: Increase partnerships from current # by 2	Example: 1. Conduct an inventory of current partnerships with Black and other racialized-led organizations 2. Conduct a scan of potential partners and partnership activities 3. Seek joint funding with identified partners	Example: 1. Program Director 2. Program Director 3. ED/Program Director/Managers	Example: 1. May to July 2026 2. September 2026 3. Ongoing starting October 2026	Example: • Time and online access to potential partners • List of potential funders and partners			

Area Two – Core Business Operational Systems and Structures

The following graphic outlines the 6-step planning process for core business operational systems and structures, to be completed in alignment with the relevant year of the Strategic Plan. This process involves identifying the following elements:



Area Two – Core Business Operational Systems and Structures – Operational Plan Example

Below is an example of how the **Area Two: Core Business Systems and Structures** template should be completed. Note that the template includes 3 additional columns, one for status, one for equity considerations and one for any additional comments.

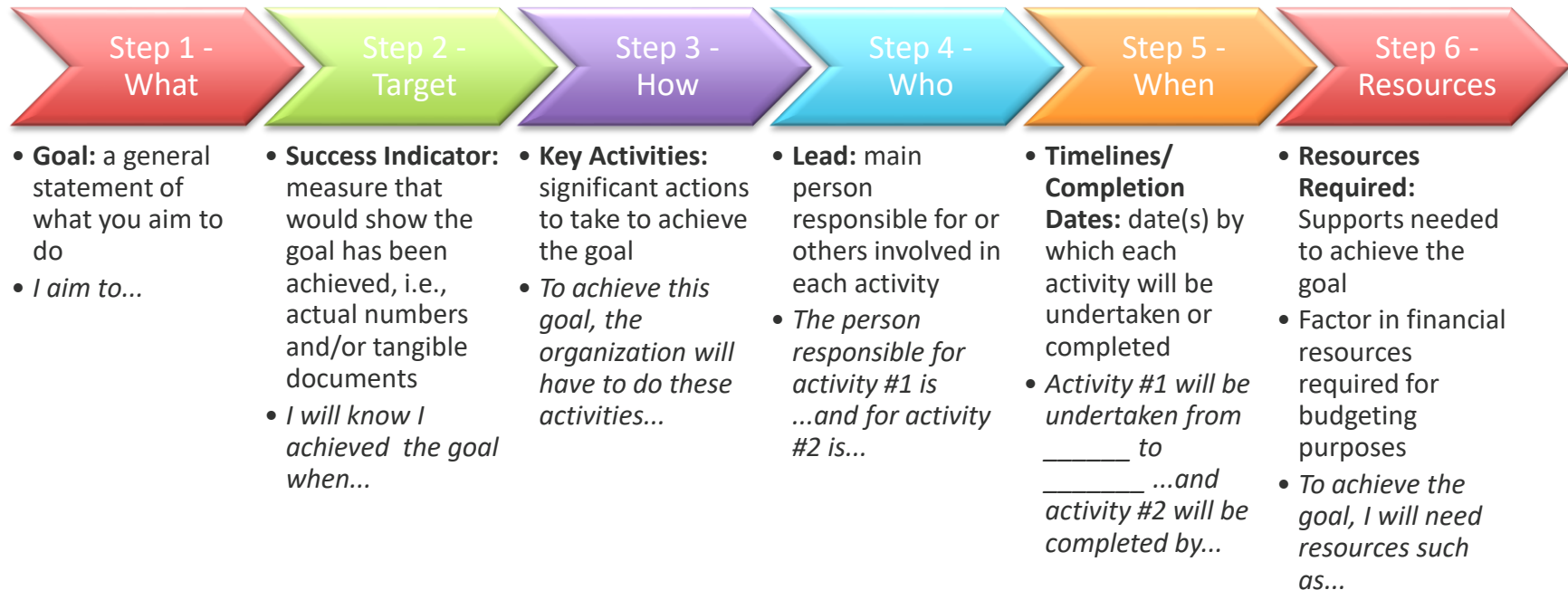
[Name of organization]

[Time period covered]

Goal (What the organization intends to achieve this year)	Success Indicator (Target – How success will be measured)	Key Activities (How – Key actions required to reach to goal)	Lead (Who – Person responsible for implementation)	Timelines/ Completion Dates (When – Start and end dates or key milestones)	Resources Required (Supports needed to accomplish the goal)	Status (Current progress or completion level – to be completed quarterly)	Equity Considerations	Comments
Human Resources								
Example: Review and revise HR Policies	Example: New HR Policy Deck	Example: 1. Strike a policy review committee 2. Determine breadth of policy review consultation 3. Review and revise policies 4. Seek Board approval	Example: 1. Executive Director (ED) 2. Executive Director 3. Policy Review Committee 4. ED	Example: 1. May to July 2026 2. September 2026 3. October to December 2026 4. January 2027	Example: <ul style="list-style-type: none"> Sample HR policies from other ASOs Consultant support - \$10,000.00 			
Financial Management / Development								
Physical Plant/ Facilities								
IT Resources								
Communications								
(Insert name of system/structure)								

Area Three – Programs and Services

The following graphic outlines the 7-step planning process for Programs and Services, to be completed in alignment with the relevant year of the Strategic Plan. This process involves identifying the following elements:



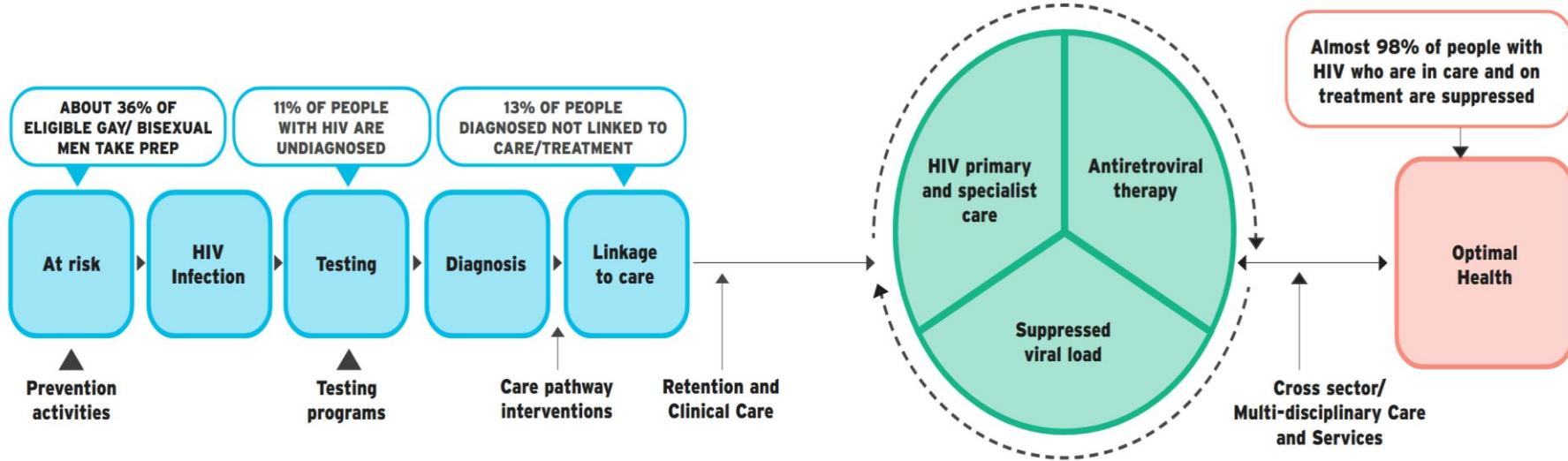
Area Three – Programs and Services – Operational Plan Example

Below is an example of how the **Area Three: Programs and Services** template should be completed. Note that the template includes 3 additional columns, one for status, one for equity considerations and one for any additional comments.

[Name of organization]
[Time period covered]

Goal (What the organization intends to achieve this year)	Success Indicator (Target – How success will be measured)	Key Activities (How – Key actions required to reach to goal)	Lead (Who – Person responsible for implementation)	Timelines/ Completion Dates (When – Start and end dates or key milestones)	Resources Required (Supports needed to accomplish the goal)	Equity Considerations	Comments
Example: Revitalize the drop-in space for queer and trans youth	Example: A welcoming and accessible drop-in space is created and validated through youth self-reports and increased attendance over baseline	Example: 1. Conduct evaluation of current drop-in space 2. Implement feasible changes based on evaluation feedback 3. Secure resources (financial and in-kind) to implement remaining improvements	Example: 1. Youth Worker 2. Program Coordinator 3. Fundraiser	Example: 1. May to July 2026 2. August to October 2026 3. October 2026 to March 2026	Example: <ul style="list-style-type: none"> Evaluation tools and honoraria for youth participants in evaluation Volunteers to administer survey during drop-in time Database of potential funders and local partners \$2,000.00 		

Appendix A: Ontario, Prevention, Engagement and Care Cascade (Ontario Advisory Committee on HIV/AIDS, HV Action Plan to 2030)



Appendix B: Operational Planning Templates in Word

Please click [here](#) to go to these templates in Excel, available on OODP's website.

Operational Plan Template for AREA ONE – Strategic Plan

[Name of organization]

[Time period covered]

Goal (What)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status	Equity Considerations	Comments
Strategic Direction 1:								
Strategic Direction 2:								
Strategic Direction 3:								

Operational Plan Template for AREA TWO – Core Business Operational Systems and Structures

Please see [Appendix C](#) for a listing of operational compliance requirements for non-profits in Ontario.

[Name of organization]

[Time period covered]

Goal (What)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status	Equity Considerations	Comments
Human Resources								
Financial Management / Development								
Physical Plant/ Facilities								
IT Resources								
Communications								
(Insert name of system/structure)								

Operational Plan Template for AREA THREE – Programs & Services

[Name of organization]

[Time period covered]

Goal (What)	Alignment Component (Why)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status	Equity Considerations	Comments

Appendix C: Critical Compliance List for Non-profits: Operational Planning

This list provides information on critical tax, employment and payroll filings, remittances and statements Ontario Non-profits must comply with in accordance with Ontario law. **This list is provided for informational purposes only and is not a substitute for professional legal advice.** The website references included are intended to help organizations access current information and requirements that may apply to their specific circumstances. Every organization's situation is unique, and compliance requirements may vary based on size, structure, activities, and jurisdiction. Organizations should consult with qualified legal and accounting professionals to ensure they meet all applicable regulatory requirements. This list reflects requirements as understood at the time of creation and regulations may change.

Item	Frequency	Who Monitors Completion	Brief Summary & Consequences of Non-Compliance
1. TAX FILINGS			
T3010 Charity Return (Charities Only)	Within 6 months of fiscal year-end	ED/Finance Manager	Annual return for registered charities. CONSEQUENCE: Loss of charitable status; revocation after one year of non-filing. Authority: Income Tax Act s.149.1. File at: canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/filing-annual-return.html
T2 Corporate Income Tax Return	Within 6 months of fiscal year-end	Finance Manager/Accountant	Required for all non-profits except registered charities. CONSEQUENCE: Penalties of 5% of unpaid tax plus 1% per month; loss of non-profit status. Authority: Income Tax Act. File at: canada.ca/en/revenue-agency/services/forms-publications/forms/t2.html
HST/GST Returns (if registered)	Per registration (monthly/quarterly/annual)	Finance/Bookkeeper	Sales tax remittance if registered. CONSEQUENCE: Penalties and interest on late filing; directors personally liable. File at: canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses.html
2. EMPLOYMENT & PAYROLL			
Payroll Source Deductions	Monthly by 15th (or quarterly if eligible)	Payroll Administrator	CPP, EI, and income tax remittance. CONSEQUENCE: 10-20% penalties; directors personally liable for unremitted amounts. Authority: Income Tax Act. canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/remitting-source-deductions.html
T4/T4A Slips	February 28	Payroll Administrator	Employment income statements. CONSEQUENCE: \$100-\$7,500 penalties depending on number of slips; inability to claim expenses. Authority: Income Tax Act. canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-slip.html
WSIB Coverage & Remittance	Quarterly remittance, annual reconciliation	HR Manager	Workplace injury insurance. CONSEQUENCE: Fines up to \$100,000; directors personally liable; workers can sue directly. Authority: Workplace Safety and Insurance Act. wsib.ca/en/businesses/registration-and-coverage

Appendix D: Glossary of Terms

Anti-Black Racism – “Policies and practices rooted in Canadian institutions such as, education, health care, and justice that mirror and reinforce beliefs, attitudes, prejudice, stereotyping and/or discrimination towards people of Black-African descent. The terms ‘Anti-Black Racism’ was first expressed by Dr. Akua Benjamin, a Ryerson [Toronto Metropolitan University] Social Work Professor. It seeks to highlight the unique nature of systemic racism on Black-Canadians and the history as well as experiences of slavery and colonization of people of Black-African descent in Canada.” (<https://blackhealthalliance.ca/home/antiblack-racism/>)

Anti-Racism – “A process that acknowledges the existence of systemic racism and, through policies and practices, seeks to actively identify, challenge and end systemic racism in all its various forms.” ([Ontario Association of Interval and Transition Houses, Anti-Racism + Anti-Oppression Definition/Glossary List](#))

Equity – “The absence of avoidable or remediable differences among groups of people, whether those groups are defined socially, economically, demographically, or geographically or by other dimensions of inequality (e.g. sex, gender, ethnicity, disability or sexual orientation).” (https://www.who.int/health-topics/health-equity#tab=tab_1)

Equity Lens – A tool or perspective used to analyze policies, programs, or practices to determine their impacts on systemically marginalized groups, ensuring decisions are made that advance equity.

Implementation Plan – A detailed outline of specific actions, timelines and responsibilities designed to put a strategic plan into practice.

Marginalized Communities – Groups of people who experience discrimination, social exclusion, or unequal treatment because of systemic factors such as race, ethnicity, economic status, gender identity, sexual orientation, disability or immigration status.

Operational Systems and Structures – The essential functions or infrastructure that support an organization’s ability to deliver programs and achieve its mission (e.g. Human resources, financial management, information technology, communications).

Racial Equity – The goal of racial equity is to ensure that all people, regardless of their racialized identity, have equal outcomes.

Reconciliation – “Reconciliation is about establishing and maintaining a mutually respectful relationship between Aboriginal and non-Aboriginal peoples... In order for that to happen, there has to be awareness of the past, an acknowledgment of the harm that has been inflicted, atonement for the causes, and action to change behaviour.” ([National Centre for Truth and Reconciliation](#))

Risk Assessment and Mitigation – The process of identifying potential risks to an organization’s success, evaluating their potential impact, and planning actions to minimize or eliminate those risks.