

# Crown Entities Act: Statement of Intent Guidance

December 2015



**THE TREASURY**  
Kaitohutohu Kaupapa Rawa

New Zealand Government

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# What's New?

This document supersedes the following guidance documents:

- CEA: Statement of Intent Timetables
- CEA: Statement of Intent Content and Checklist.

This guidance document:

- combines the content from the two previous guidance documents into one document
- removes references to the transitional provisions in place for 2014/15, and
- provides slightly more guidance than the previous guidance documents.

# Intended Audience for this Guidance

This guidance document should be read by those involved in the preparation of the Statement of Intent (SOI).

## Statement of Intent coverage

- An SOI must cover the Crown entity group ie, the parent and any subsidiaries. Separate SOIs are not needed for the parent or each subsidiary unless required by the Minister of Finance.

### *Multi-parent subsidiaries*

- Multi-parent subsidiaries that are part-owned by school boards of trustees or tertiary education institutions are required to produce their own SOI, unless an exemption has been granted by the Minister of Finance.
- Other multi-parent subsidiaries (ie, those that are not part-owned by school boards of trustees or tertiary education institutions) are not required to produce an SOI. The Minister of Finance can however require a SOI from the multi-parent subsidiary.

# About this Guidance

This guidance sets out the purpose of and the content, process and timeframe requirements for Crown entity Statements of Intent.

There is an accompanying checklist for this document.

The requirements and guidance outlined here apply until this guidance is updated or replaced. There is no expectation that this guidance will be updated or replaced in the near future.

This document has been written by the Fiscal and State Sector Management team in the Treasury.

## Persistent URLs

This guidance document has frequent links to other guidance on the Treasury's website using persistent URLs (redirects maintained by the Online Computer Library Centre (OCLC) for bibliographic purposes) to ensure that users of this guidance document will be redirected to the current location of guidance documents if the location changes on the Treasury website.

## Questions and feedback

You should use this document as your first point of reference for issues relating to the content, process and timeframes of Statements of Intent.

Any agency-specific questions should be addressed to your monitoring department.

Any comments about how to improve this guidance can be directed to:  
[performanceinfo@treasury.govt.nz](mailto:performanceinfo@treasury.govt.nz)

## Further information

Other documents that should be considered when preparing your SOIs are:

- Long Term Investment Plans:  
<http://www.treasury.govt.nz/statesector/investmentmanagement/think/ltip>
- Statements of Performance Expectations:  
<http://www.treasury.govt.nz/publications/guidance/planning/cea-spe>
- What's intended to be achieved:  
<http://www.treasury.govt.nz/publications/guidance/planning/performanceexpectations-achieved>
- How Performance will be Assessed:  
<http://www.treasury.govt.nz/publications/guidance/planning/performanceexpectations-assessed>

# Quick Overview of SOI Requirements

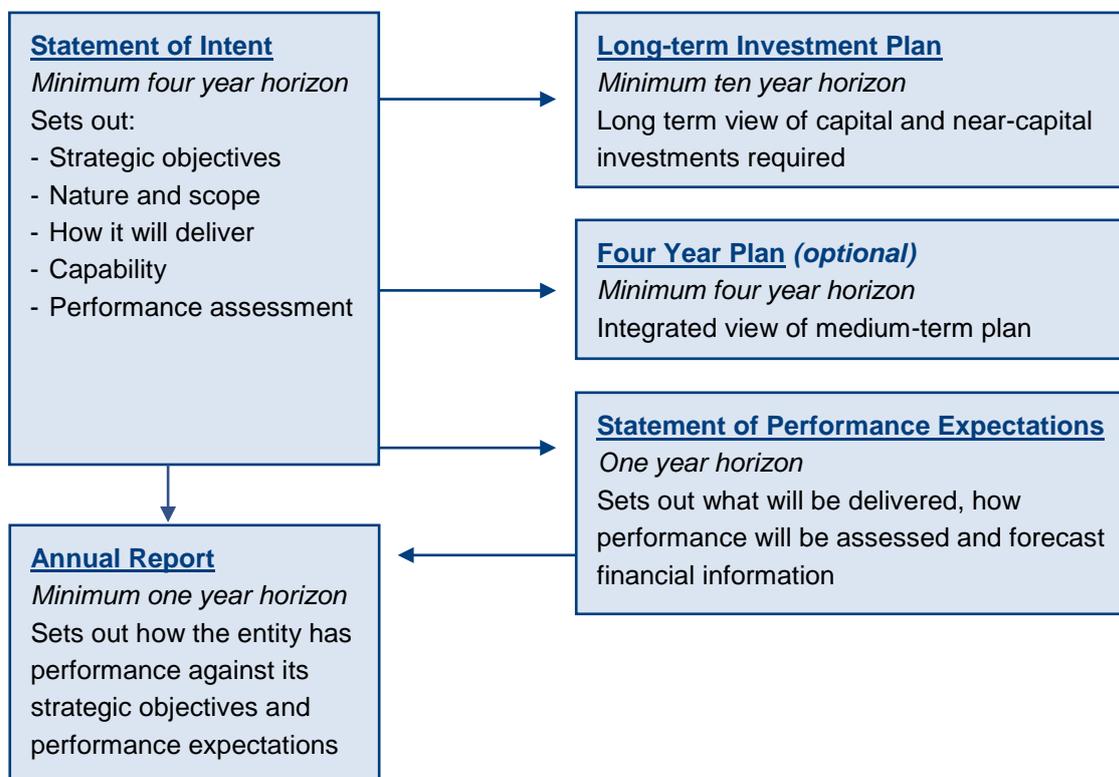
- The content of an SOI must cover a minimum of four financial years which must relate to the forthcoming financial year and at least the following three financial years.
- An SOI can last up to three years, but should be regularly reviewed and updated where circumstances require.
- The responsible Minister can ask for a new SOI at any time.
- The Crown entity can provide a new SOI to the responsible Minister instead of providing an amendment to the final SOI.
- In certain circumstances, the responsible Minister can give a Crown entity an extension of time, or waive the requirement, for an SOI.
- The Crown entity must publish the SOI (or any amendments) on its website once it is provided to the responsible Minister, unless the Minister has delayed publication during the pre-Budget period.
- There are various options for when and how an SOI is presented to the House of Representatives (after publishing); eg, a Crown entity's SOI can be presented with the annual report from the previous year (giving Parliament both a backward and forward looking performance story) or with other relevant documents.

# Purpose of Statements of Intent

Statements of Intent (SOIs) are the product of a Crown entity's internal strategic planning process and assessment of whether the existing strategy is fit for purpose.

The SOI sets out how a Crown entity intends to create increasing value for its customers and New Zealanders (public value) over the medium to long term. It provides the Crown entity's Board with a mechanism for publicly setting out the entity's strategic objectives and how it will achieve these. The Board must ensure the entity acts in a manner consistent with its current SOI (as per s49 and 92 of the CEA).

SOIs are one element of a Crown entity's overall strategic, planning and reporting documentation. Other documents include the Crown entity's Long Term Investment Plan<sup>1</sup>, Statement of Performance Expectations<sup>2</sup> and Annual Report<sup>3</sup>. The relationship between these documents is set out below.



<sup>1</sup> For more information see: <http://www.treasury.govt.nz/statesector/investmentmanagement/think/ltip>

<sup>2</sup> For more information see: <http://www.treasury.govt.nz/publications/guidance/planning/cea-spe>

<sup>3</sup> For more information see: <http://www.treasury.govt.nz/publications/guidance/reporting/annualreports-ce>

# Purpose of Publishing and Presenting a Statement of Intent

Crown entities have been provided with a mandate and sometimes with funding by the New Zealand public. The purpose<sup>4</sup> of publishing and presenting SOIs is to promote the public accountability of a Crown entity by:

- enabling the Crown to participate in the process of setting the Crown entity's strategic intentions and medium-term undertakings
- setting out for the House of Representatives (the House) those intentions and undertakings, and
- providing a base against which the Crown entity's actual performance can later be assessed.

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<sup>4</sup> As set out in s138 of the Crown Entities Act 2004.

# Statement of Intent Content

This guidance focuses on the requirements of the Crown Entities Act. However, where a Crown entity has establishing legislation, that legislation may supplement, expressly modify, or negate the SOI provisions of the CEA for the Crown entity or its subsidiaries.

The content of the SOI will also depend on whether there are Crown entity subsidiaries or expectations of the responsible Minister. The chair or the chief executive of the Crown entity may wish to personalise their commitment to the SOI by including an introduction.

A Crown entity's SOI must:

- set out the strategic objectives the Crown entity intends to achieve or contribute to
- explain the nature and scope of the Crown entity's functions and intended operations
- explain how the Crown entity intends to manage its functions and operations to meet its strategic intentions
- explain how the Crown entity proposes to manage its organisational health and capability
- explain how the Crown entity proposes to assess its strategic performance
- identify and describe any process to be followed for proposed acquisition of shares or of interest in companies, trusts and partnerships, excluding Crown entity subsidiaries, under s100 of the CEA
- set out and explain any other matters that are reasonably necessary to achieve an understanding of the Crown entity's strategic intentions and capability, and
- set out and explain any other matters that the entity is required to include in its statement of intent under another Act.

## What is intended to be achieved

The explanation of “what is intended to be achieved”<sup>5</sup> should clearly inform Parliament and others about the benefit New Zealanders, the taxpayer or the recipient will get from the strategy (or put another way – what difference will the strategy make?). Crown entities should select the best and most meaningful ways to express their intentions while also ensuring the explanations are concise and coherent.

Crown entities should also consider how they will subsequently provide an assessment of the entity's progress in relation to its strategic intentions in their annual report.

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<sup>5</sup> For further information on “what's intended to be achieved” see:

<http://www.treasury.govt.nz/publications/guidance/planning/performanceexpectations-achieved>

## Assessment of performance

The CEA require Crown entities to focus on what is most meaningful and useful for external reporting. The CEA requires Crown entities to assess and describe their performance, but there is flexibility in how this may be done. Phrases such as “set out the specific impacts, outcomes or objectives” an agency seeks to achieve and words such as “measures and standards” were removed in the 2013 amendments of the CEA.

There are many frameworks and methods that can assist Crown entities to demonstrate performance. To help select a meaningful approach, Crown entities are encouraged to consult internally and externally to test that the performance approach is understandable, implementable and meaningful.<sup>6</sup>

## Other matters

Other matters you might want to consider including in an SOI are:

- Operating environment

An explanation of the operating environment (eg, economic, fiscal, social and environmental conditions) can provide useful context for understanding the department’s strategic objectives and its intended operations.

- Response to a Performance Improvement Framework (PIF) review

Where a Crown entity is taking any measures to address substantive issues resulting from a PIF, these should be outlined.

- CO circular (15)5 Investment Management and Asset Performance in the State Services

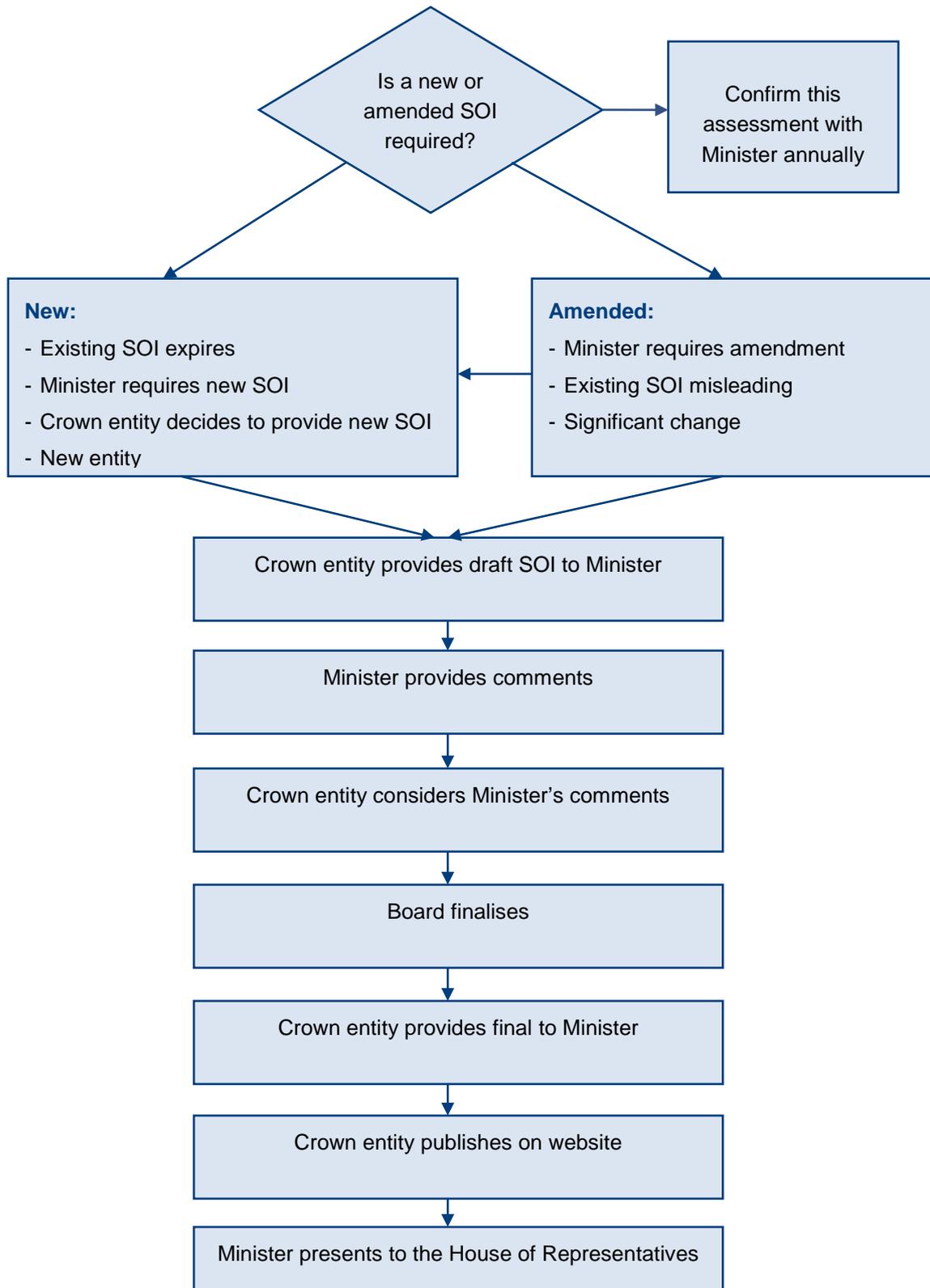
This circular sets out Cabinet’s expectations regarding the effective and efficient use of capital and near-capital resources, and the successful delivery of benefits through certain types of investment activity. Where delivery of the strategic intentions is dependent on the effective performance of physical or software assets, the information should include the expected performance of any material asset classes/networks, any individual assets critical to service performance and any significant future capital investments. For assistance contact [the Treasury’s IMAP team at [investmentmanagement@treasury.govt.nz](mailto:investmentmanagement@treasury.govt.nz)]

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<sup>6</sup> For more information see: <http://www.treasury.govt.nz/publications/guidance/planning/performanceexpectations-assessed>

# Process for Providing, Publishing and Presenting

The following diagram provides a high-level overview of the process for providing a new or amended SOI. More detail on when these are required and the different timeframes that results are set out in the following sections.



## When a new or amended SOI must be provided

Unless there are reasons for providing a new or amended SOI (outlined below) then the SOI can stand for a period of up to three years. In drafting a new SOI, Crown Entities should consider how they can take advantage of this provision by writing their SOI to ensure that it does not become false or misleading after a year or two.

There are various reasons why a Crown entity must provide a new or amended SOI:

- The Crown entity has decided to provide a new SOI (within a three-year period), rather than provide an amendment to the current SOI.
- The responsible Minister requires a new SOI.
- The existing SOI will expire (three years from the later of: the date on which the SOI was provided to the responsible Minister or the first day of the period to which the SOI relates).
- Amendments to a final SOI are directed by the responsible Minister.
- Amendments to a final SOI are initiated by the Crown entity. A Crown entity must amend its final SOI if:
  - information in the SOI is materially false or misleading, or
  - the intentions and undertakings of the Crown entity are significantly altered or affected by:
    - a direction given by a Minister or a direction under s107 CEA
    - any change in the law, or
    - any other change in the operating environment.

*A Crown entity may, instead of amending its final SOI, provide a new SOI to the responsible Minister.*

- A newly established entity is required to provide a SOI.

A new SOI is in force from the later of:

- the date on which the final SOI is provided to the responsible Minister, or
- the first day of the period to which the SOI relates
- The SOI remains in force, despite the end of the last financial year to which the SOI relates until a new SOI is in force.

## **Time extension due to a significant change in nature or scope or functions**

The responsible Minister may grant an extension of up to one year for a new SOI to be provided if a significant change in the nature or scope of the Crown entity's functions is likely [s139B(1) CEA]. In which case:

- The responsible Minister or monitoring department and the entity discuss the possibility of the time extension.
- As soon as practicable after granting the exemption, the responsible Minister must notify the entity of the extension and the reasons for granting it.
- As soon as practicable after receiving the notice of extension, the entity must publish on its website the notice and the Minister's reasons for granting the extension.
- The Crown entity provides its draft SOI to its responsible Minister within the timeframe specified by the responsible Minister and the standard process then applies.

## **Waiver where disestablishment or removal from the Companies Register is likely**

The responsible Minister may grant a waiver for the requirement for an SOI where a Crown entity is likely to be disestablished, or in the case of a Crown entity company is to be removed from the register under the Companies Act 1993. In which case:

- As soon as practicable after granting the waiver, the responsible Minister must notify the entity of the waiver and the reasons for granting it.
- As soon as practicable after receiving the notice of the waiver Crown entity publishes notice of waiver and the Minister's reasons for granting it on its website.
- A statement of waiver and reasons for granting it must be included in the entity's next annual report provided to the responsible Minister for presentation in the House under section 150.

## Standard timetable for providing a new SOI

This timetable must be used when the Crown entity provides a new SOI.

The new SOI must cover a minimum four financial years which must relate to the forthcoming financial year and at least the following three financial years.

If the Crown entity decides to provide a new SOI early in a new financial year the new SOI can also cover the remainder of the current financial year.

Step	Action	Timeframe
1	Crown entity provides SOI to responsible Minister	No later than two months before the start of the first financial year to which the SOI relates.
2.	Responsible Minister comments on draft SOI	Not later than 15 working days after receiving the draft SOI.
3.	Crown entity considers comments	The Crown entity must consider the responsible Minister's comments (if any) as soon as practicable after receiving them, but in any case before the start of the financial year to which the SOI relates.
4.	Board finalises the SOI	The SOI is final when it is signed on behalf of the board by two members, or in case of a corporation sole, by the sole member.
5.	Crown entity provides final SOI to responsible Minister	Entity must provide the final SOI as soon as practicable after receiving and considering the Minister's comments, but in any case before the first financial year to which the SOI relates.
6.	Go to page 20 on publishing and presenting your SOI.	

## Timetable when the Responsible Minister requires a new SOI

This timetable must be used when the responsible Minister requires the Crown entity to provide a new SOI. This can be requested at any time [s139A CEA].

The new SOI must cover a minimum four financial years which must relate to the forthcoming financial year and at least the following three financial years.

The Minister may require the new SOI to also relate to the remainder of the current financial year.

Step	Action	Timeframe
1.	The Crown entity should discuss what the timeframe might be with the responsible Minister or monitor	As soon as the Crown entity is aware that a new SOI is to be produced.
2.	Crown entity provides the draft SOI to responsible Minister	Within the timeframe agreed with the responsible Minister.
3.	Responsible Minister comments on draft SOI	Not later than 15 working days after receiving the draft SOI.
4.	Crown entity considers comments	The Crown entity must consider the comments (if any) as soon as practicable, but no later than 25 working days after receiving the comments).
5.	Board finalises the SOI	The SOI is final when it is signed on behalf of the board by two members, or in case of a corporation sole, by the sole member.
6.	Crown entity provides final SOI to the responsible Minister	As soon as practicable after receiving and considering any comments from the responsible Minister, but in any event not later than 25 days after receiving the comments.  If the responsible Minister does not provide comments within the 15 working days, the board must provide the final SOI to the responsible Minister not later than 25 working days after the 15 working days period.
7.	Go to page 20 on publishing and presenting your SOI.	

## Timetable for amendments to a final SOI directed by the responsible Minister

This timetable must be used when the responsible Minister directs a Crown entity to amend any provision in the final SOI. The responsible Minister may direct a Crown entity to amend any of the following information that is included in the SOI:

- the strategic objectives that the entity intends to achieve or contribute to
- the nature and scope of the entity's functions and intended operations
- how the entity proposes to manage its functions and operations to meet its strategic objectives
- how the entity proposes to assess its performance
- any process to be followed for the purposes of s100 Acquisition of shares or interests in companies, trusts, and partnerships etc.

The amendment to the SOI is in force from the effective date of the direction, which may not be earlier than the date on which the direction is presented to the House.

Step	Action	Timeframe
1.	The responsible Minister must consult with the Crown entity before giving a direction	The consultation period is up to the responsible Minister. <i>Good practice would be to discuss the specific nature of the proposed direction and timing of when the amendment is required by.</i>
2.	The responsible Minister issues the direction	Post consultation.
3.	Crown entity provides draft amendment to responsible Minister	If required, within timeframe agreed with the responsible Minister.
4.	Responsible Minister comments on draft amendment	If required.
5.	Crown entity considers comments if any	If required, within timeframe agreed with the responsible Minister.
6.	Board finalises amendment	The amendment is final when it is signed on behalf of the board by two members, or in case of a corporation sole, by the sole member.
7.	Crown entity provides final amendment to responsible Minister	Timeframe agreed with the responsible Minister or as soon as practicable.

Step	Action	Timeframe
8.	<p>Crown entity publishes final amendment on its website and the responsible Minister presents final amendment to the House</p>	<p>As soon as practicable after the amendment is finalised.</p> <p><b>BUT</b></p> <p>The Crown entity must not publish an amendment and the Minister must not present amendment before the final SOI under section 149 CEA has been published and presented.</p> <p>If Parliament not in session, as soon as possible after the commencement of the next session of Parliament, responsible Minister must present a copy of the amendment to the House.</p>
	<p>If the amendment will come into force on or after the next Budget day, the responsible Minister may require the Crown entity to not publish the amendment in the pre-Budget period and the responsible Minister need not present in the pre-Budget period.</p>	<p>The pre-Budget period is the three months ending when the Minister of Finance delivers the next Budget or if the Minister of Finance gives less than three months' notice of the next Budget, the period commencing on the day the Minister of Finance gives notice and ending when the Minister of Finance delivers the Budget.</p>

## Timetable for amendments to a final SOI initiated by the Crown entity

This timetable must be used when the Crown entity decides to amend its final SOI or must amend its final SOI [s148(1) and (2) CEA].

The amendment to the SOI is in force on date that the final amendment is provided to responsible Minister. However; an amendment does not change the effective date of the SOI which remains the date that the final SOI was provided to the responsible Minister.

Step	Action	Timeframe
1.	Crown entity talks to the responsible Minister about the requirement for a new SOI and proposed timeframe	As soon as the Crown entity is aware that a new SOI is to be produced.
2.	Crown entity provides draft amendment to responsible Minister	As soon as practical after entity becomes aware of facts that give rise to an obligation for change.
3.	Responsible Minister comments on draft SOI	Not later than 15 working days after receiving the draft amendment.
4.	Crown entity considers any comments from the responsible Minister	The Crown entity must consider the comments (if any) as soon as practicable.
5.	Board finalises amendment	The amendment is final when is be signed on behalf of the board by two members, or in case of a corporation sole, by the sole member.
6.	Crown entity provides final amendment to responsible Minister	As soon as practicable after considering any comments, the Crown entity must provide the final amendment to the responsible Minister.
7.	Crown entity publishes final amendment on its website and the responsible Minister presents final amendment to the House	As soon as practicable after the amendment is finalised. <b>BUT</b> The Crown entity must not publish an amendment and the Minister must not present amendment before the final SOI under section 149 CEA has been published and presented. If Parliament not in session, as soon as possible after the commencement of the next session of Parliament, responsible Minister must present a copy of the amendment to the House.
	If the amendment will come into force on or after the next Budget day, the responsible Minister may require the Crown entity not to publish the final SOI in the pre-Budget period	The pre-Budget is the three months ending when the Minister of Finance delivers the next Budget or if the Minister of Finance gives less than three months' notice of the next Budget, the period commencing on the day the Minister of Finance gives notice and ending when the Minister of Finance delivers the Budget.

## Timetable for newly established entity

This timetable must be used when a Crown entity is newly established.

The SOI must cover a minimum four financial years which must relate to the forthcoming financial year and at least the following three financial years. When relevant, it may also relate to the remainder of the current year [s139(2)].

Step	Action	Timeframe
1.	Responsible Minister may give directions to a Crown entity at any time before the SOI is in force  The directions can only be on matters referred to in s141(1) and (2)(a),(b),(d) and (e) CEA	The directions apply as if they were the Crown entity's SOI, until the Crown entity's SOI is in force.
If directions are to be given, go to step 1a. If no directions are to be given go to step 2.		
1a	The responsible Minister must consult with the Crown entity before giving a direction	The consultation period is up to the responsible Minister.
1b	The responsible Minister gives the direction	Post consultation.
1c	The responsible Minister publishes the direction in the <i>Gazette</i> and presents a copy of the direction to the House.	As soon as practicable after giving the direction.
2.	Crown entity provides draft SOI to responsible Minister	Within the timeframe specified by the responsible Minister.
3.	Responsible Minister comments on draft SOI	Not later than 15 working days after receiving the draft SOI.
4.	Crown entity considers comments	The Crown entity must consider the comments (if any) as soon as practicable, but no later than 25 days after receiving them.
5.	Board finalises the SOI	The SOI is final when signed on behalf of the board by two members, or in case of a corporation sole, by the sole member.
6.	Crown entity provides final SOI to the responsible Minister	The Crown entity must provide the SOI as soon as practicable after receiving the responsible Minister's comments, but in any case no later than 25 days after receiving them.  If the responsible Minister does not provide comments within the 15 working days, the board must provide the final SOI to the responsible Minister not later than 25 working days after the 15 working days period.
7.	Go to page 20 on publishing and presenting your SOI.	

## Publishing and presenting your SOI

Crown entities have options on how they publish and present their SOIs. They may be presented in a document that includes any other statement or information.

It is important that a Crown entity's SOI is clearly identifiable. If the Crown entity has published or presented its strategic intentions in a document which also contains other information, the reader should be able to clearly identify which part(s) of the document contain the strategic intentions.

Regardless of how you publish and present your strategic intentions; the information should be in plain English, supported by graphs and tables where useful, and conservative in the use of images and colours and overall value-for-money design costs.

## Publishing your SOI

A Crown entity must publish its strategic intentions on its website **as soon as practicable**, after providing the strategic intentions to the responsible Minister [s149(a) CEA].

However; the responsible Minister may require the Crown entity **not to publish three months before Budget day** (for the first full year to which the information relates) [s149(2) and s136 CEA]. The pre-Budget is the three months ending when the Minister of Finance delivers the next Budget or if the Minister of Finance gives less than three months notice of the next Budget, the period commencing on the day the Minister of Finance gives notice and ending when the Minister of Finance delivers the Budget.

While Standing Orders indicate that generally documents should be presented to the House before they are published; in this case the Public Finance Act 1989 permits the publication of strategic intentions prior to the presentation.

## Presenting SOIs to the House

The responsible Minister (or other Minister) must present the SOI to the House:

- **As soon as practicable** after the responsible Minister receives it, but not later than the date on which the annual report is presented

OR

- In the same document as the Crown entity's annual report for the financial year prior to the first full year to which the strategic intentions relate. In other words if the first full year of the strategic intentions is 2015/16 then they can be presented in the 2014/15 annual report.

A Minister other than the responsible Minister may present information, if the information is in a document that includes other information and that other Minister is responsible for presenting that other information.

Tabling the SOI in the Crown entity's annual report, or with a sector report which the Crown entity falls within, allows Parliament to review performance and strategic concurrently for more informed debate during the Select Committee financial review process.

Crown entities need to ensure that their strategic intentions meet Parliamentary requirements for presentation of papers to the House<sup>7</sup> (note that the Crown Entities Act 2004 allows for the publication of the strategic intentions prior to the presentation to the House).

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<sup>7</sup> See: <http://www.parliament.nz/en-nz/pb/presented/papers/00HOOCPBPresentedPapersPapers1/presentation-of-papers-to-the-house>

# Minimum Content Requirements and Expectations

The abbreviations used in this checklist are:

CAB Min	Cabinet minute
CEA	Crown Entities Act 2004
CO	Cabinet Office
EEO	Equal employment opportunities
n/a	not applicable
“s”	Section (of legislation)

Content	Reference	Comment	✓ or n/a
Title of the document	s139 CEA	The information must be provided in a document called a statement of intent (SOI).	
Period of time the SOI must cover	s139(2) CEA	At a minimum, the SOI must cover the next four financial years. Depending on why and when an SOI is being produced, the SOI may also cover the current financial year.	
	n/a	The SOI should clearly identify the period to which the SOI relates eg, by using start and finish dates on the cover.	
Strategic objectives	s141(1) CEA	The SOI must set out the strategic objectives the Crown entity intends to achieve or contribute to (ie, the Crown entity’s strategic intentions).	
Nature and scope	s141(2)(a) CEA	The SOI must explain the nature and scope of the Crown entity’s functions and intended operations.	
Functions and operations	s141(2)(b) CEA	The SOI must explain how the Crown entity intends to manage its functions and operations to meet its strategic intentions.	
Organisational health and capability	s141(2)(c) CEA	The SOI must explain how the Crown entity proposes to manage its organisational health and capability, including EEO. For assistance on: a) EEO, see the Human Rights Commission’s <a href="#">advice and guidance on EEO matters</a> , which includes “good employer” intentions in the SOI. b) Capital investment and asset management, see the next row in this table.	
	Cabinet Expectation • CO circular (15)5 Investment	This circular sets out Cabinet’s expectations regarding the effective and efficient use of capital and near-capital resources, and the successful delivery of benefits through certain types of investment activity. Where delivery of the strategic intentions is dependent on the effective	

Content	Reference	Comment	✓ or n/a
	Management and Asset Performance in the State Services	performance of physical or software assets, the information should include the expected performance of any material asset classes/networks, any individual assets critical to service performance and any significant future capital investments. For assistance contact [the Treasury's IMAP team at <a href="mailto:investmentmanagement@treasury.govt.nz">investmentmanagement@treasury.govt.nz</a> ].	
Assessing performance	s141(2)(d) CEA	Explain how the Crown entity proposes to assess its strategic performance.	
Process in relation to acquisitions	s141(2)(e) CEA	Identify and describe any process to be followed for proposed acquisition of shares or of interest in companies, trusts and partnerships, excluding Crown entity subsidiaries, under s100 of the CEA.	
Other matters	s141(2)(f)(i) CEA	Identify and explain any other information that is reasonably necessary to achieve an understanding of the Crown entity's strategic intentions and capability.	
Other statutory reporting requirements	s141(2)(f)(ii) CEA	Set out and explain any other matter that the Crown entity is required to include in its SOI under the CEA or any other Act.	
Agreed additional information	s145(a) CEA	The responsible Minister and the Crown entity can agree to include additional information in the SOI.	
Form of information	s145(b) CEA	The responsible Minister may, by written notice to the Crown entity, require information to be disclosed in the SOI in a particular form.	
Regulations	s173 CEA	The Governor-General by Order in Council, on the recommendation of the Minister of Finance, may make regulations requiring Crown entities to include additional information in an SOI.	n/a <sup>8</sup>
Minister of Finance instructions	s174(a) and (b) CEA	The Minister of Finance may issue instructions that prescribe the non-financial reporting standards that Crown entities must apply, and the form in which Crown entities must provide the information to the House.	n/a <sup>9</sup>
Consideration of the responsible Minister's comments on draft SOI (or amendments to a final SOI)	s145(c), s146, s148 CEA	Consider whether or how the Crown entity will reflect any comments the responsible Minister has made on the draft of the SOI (or the amendment to the SOI); the Crown entity must consider these before finalising the SOI.	

<sup>8</sup> To date, no such regulations have been issued.

<sup>9</sup> To date, no such instructions have been issued.

Content	Reference	Comment	✓ or n/a
Inclusion of a creative commons licence	Cabinet Expectation  <a href="#">CAB Min (10) 24/5A</a>	As well as placing a copyright statement in an SOI, Crown entities are encouraged to insert a licence setting out the terms by which this copyright work can be re-used. For assistance refer to: <a href="http://ict.govt.nz/guidance-and-resources/information-and-data/nzgoal/">http://ict.govt.nz/guidance-and-resources/information-and-data/nzgoal/</a> or email <a href="mailto:opendata@linz.govt.nz">opendata@linz.govt.nz</a> .	
Board signature	s141(3)(a) CEA	The SOI must be dated, and signed on behalf of the board by two members or in the case of a corporation sole, by the sole member.	