



THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

THE TREASURY REGISTRAR OFFICE

President's Office Finance and Planning



STRATEGIC PLAN

Final December 2024

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Statement

We are pleased to submit the Strategic Plan for the Zanzibar Treasury Registrar Office for three years, from 2024/2025 to 2026/2027.

The plan provides an overview of the Office and identifies the strategic objectives to be accomplished during the next three fiscal years. In the development of this plan, careful consideration was given to the Government's strategic direction provided in the Zanzibar Development Vision (ZDV) 2050, Zanzibar Development Plan (ZADEP) 2021-2026, Sustainable Development Goals (SDGs) 2030, CCM Election Manifesto, 2020-2025 and Medium-term Expenditure Framework (MTEF).

Therefore, the strategic plan aligns the policy goals, priority interventions, and investment plans to support initiations and execution of delivery of public investments in order to boost economic growth. Furthermore, the Ministry will ensure effective coordination to the Treasury Registrar Office for achieving the planned objectives and targets.

Finally, given the strategic objectives earmarked and the implementation structure laid out, the Treasury Office will do all it can to achieve the set out outcomes and goals in order to achieve the set outcomes and goals. We thank all staff for their valuable contribution and their participation in preparations of this Plan.

We extend our appreciations to our esteemed stakeholders who worked and cooperated closely with the Treasury Registrar Office in ensuring its strategic objectives are realized.



.....

Waheed Muhammad Ibrahim Sanya
The Treasury Registrar,
Zanzibar

Executive Summary

The Treasury Registrar Office was established by the Office of the Treasury Registrar and Public Asset Management Act No. 6 of 2021 as an organization mandated to deal with matters related to public investment entities and public asset management for the public institutions.

Since the establishment of the Office in August 2022, this is its first strategic plan that is expected at the end of the day to shape and guide the Office in its day to day operations. In order to achieve this objective, the Office, through thoughtful process and facilitated thinking, identifies five key primary strategic objectives and their initiatives.

In order to achieve the public institutions' expectations, the Treasury Registrar Office will strive to ensure that all public institutions and public investment entities work closely to enhance the management of public assets and oversee public investment entities in the economic development of Zanzibar.

The Treasury Registrar Office has adopted this three-year (3) strategic plan to act as a road map and guiding tool during its implementation process. The strategic plan formulation process involved reviews of different Government policies, laws and plans, including the National Vision 2025, the Final Draft of the President's Office Strategic Plan 2022-2025, the Zanzibar Development Plan ZADEP (2021-2026), the CCM Election Manifesto 2020-2025, the Sustainable Development Goals (SDGs), the Medium Term Expenditure Framework (MTEF), the Office of Treasury Registrar and Public Asset Management Act No. 6 2021 together with its guidelines, policies, laws, circulars and guideline for developing strategic plans for Ministries, Departments and Agencies (MDAs) in Zanzibar.

Similarly, the plan has reviewed the previous organization performance, SWOC

and stakeholder analysis. Based on these, the following five (5) key strategic objectives are derived:

- (a) to enhance financial and assets management;
- (b) to improve institutional capacity and sustainability;
- (c) to enhance collaboration with public institutions and other stakeholders;
- (d) to strengthen computerized systems in public asset and public investment managements; and
- (e) to strengthen monitoring, evaluation, auditing and inspection.

To ensure effective implementation of the plan, performance measures have been set to measure success and to serve as the basis for reporting the Office performance results. The vision and mission statement have been updated to reflect the Treasury Registrar Office's active roles in public Institutions and public investment entities while our values define how the Office can continue to work together in harmony with public institutions.

The Office has also included issues of financial management, operational excellence and strong stakeholder's cooperation in maintaining its ability to serve the public institutions and public investment entities properly and efficiently.

Acknowledgment

The development of the Treasury Registrar Strategic Plan 2024/2025 – 2026/2027 involves a collaborative approach in which many stakeholders participated.

The Office gratefully acknowledges and appreciates the important contributions and guidance provided by the following stakeholders:

- (a) The President’s Office Finance and Planning Zanzibar;
- (b) The Public Finance Management Reforms Programs (PFMRP VI);
- (c) The Zanzibar Planning Commission;
- (d) The Treasury Registrar Office’s staff;
- (e) The Public Investment Entities; and
- (f) Public Institutions.

In addition, the Office would like to thank the Strategic Plan Committee formed by members from different Institutions for their contributions to this Strategic Plan. Their relentless energy, boundless enthusiasm, great intuitions and deep knowledge in working through this process are highly appreciated and always be remembered.

Finally, the Office would like to extend its sincere gratitude to all members of the Treasury Registrar top management and the staff who have contributed in one way or another at various stages of the formulation of this Strategic Plan.

LIST OF ABBREVIATIONS

CCM	Chama Cha Mapinduzi
GAAP	Generally Acceptable Accounting Principles
ICT	Information Communication Technology
IFRS	International Financial Reporting Standard
IPSAS	International Public Sectors Accounting Standard
IVS	International Valuation Standard
KPI	Key Performance Indicators
LGAs	Local Government Authority
MDA	Ministry Department and Agency
MoUs	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
OTRMIS	Office Treasury Registrar Management Information System
PFMRP	Public Finance Management Reform Program
PIEs	Public Institution Entity
PIs	Public Institutions
PoFP	Presidents Office- Finance and Planning
RGoZ	Revolutionary Government of Zanzibar
SDG	Sustainable Development Goals
SP	Strategic Plan
SWOC	Strength Weakness Opportunity Challenges
TRO	Treasury Registrar Office

ZADep	Zanzibar Development Plan
ZGAMIS	Zanzibar Government Asset Management Information System

CHAPTER ONE

INTRODUCTION

This Chapter explains the background, mandate, functions, roles, purposes, organization structure, methodology and rationale of the Treasury Registrar Office (TRO).

1.1Background

After the Zanzibar Revolution of 1964, the Revolutionary Government of Zanzibar established public organizations under the Public Enterprises Decree No. 4 of 1978 with the aim of doing business and providing various services in the community in order to facilitate access to these services and lead to strengthening the economy.

Before 2002, government assets and public investments were managed by different departments, such as the Treasury Department and the Department of Stock Verification. In 2002, the Government established the Public Investment Department under the Public Investment Act No.4 of 2002 which repealed the Public Enterprises Decree No. 4 of 1978.

However, the Miscellaneous Amendment Act, No. 3 of 2005 amended some sections in the Act No. 4 of 2002 by adding some provisions dealing with treasury registrar, public investments and stock verification. From 2005, the Stock Verification Department and the Public Investment Department were merged to form the Stock Verification and Public Investment Department.

The main goal of merging these departments was to increase efficiency and effectiveness in the management of government assets and public Investment. This achievement brought better results to the public and the government in strengthening control and transparency in the management of public assets and investment.

In order to strengthen the control and management of public investment and public assets, the Government continued to prepare various strategies by introducing the Act of the Office of Treasury Registrar and Management of Public Assets Number 6 of 2021 which repealed the Act No.4 of 2002. This Act was legislated so as to manage public investment, government shares, public organizations and public assets in general.

The Office is responsible for leading and coordinating the management of public assets, ensuring that public investments are made efficiently, and strengthening the system of laws and policies related to investment and management of public assets.

1.2. Mandate, Functions, Roles and Purposes

1.2.1 Mandate

According to the Act, TRO has the authority to regulate all Public Investment Entities (PIEs) and manage Public Assets in Public Institutions (PIs).

1.2.2 Functions

TRO, under section 6 of Act No. 6 of 2021, has the following functions to do:

- (a) regulate public investment on behalf of the Government;
- (b) approve investments proposal of the PIEs;
- (c) monitor and evaluate overall performance of the Public Investment Entities;
- (d) promote ethics of good governance in all business transactions, including issuing directives to PIEs on annual budgets, SP, business plan (BP), investment plans and any other related matters to implement Government's policies in PIEs;

- (e) supervise, monitor, and implement the restructuring process of the Public Investment Entities;
- (f) make recommendations to the Minister responsible for finance on dividend policy;
- (g) issue guidelines, procedures, and operating manuals for oversight of Public Investment Entities;
- (h) enter into a performance contract with the Chairpersons, or other senior staff of PIEs;
- (i) review proposals of organization and salaries' structures, schemes of service, and incentives package of PIEs before submission to the Public Service Commission; and
- (j) review and make recommendation on specific policies and legislations pertaining to the development of PIEs.

1.2.3 Roles

TRO. under section 57 of Act No. 6 of 2021, has the following roles to accomplish:

- (a) formulate and review public assets management policies, guidelines, procedures and various directives for effective management of public assets;
- (b) maintain a centralized public asset register for all public assets under the custodian of the Government;
- (c) authorize updating of the public asset register to ensure compliance to the policies, laws, regulations and procedures;
- (d) conduct physical verification and valuation of assets in PIs;
- (e) ensure that the classification structure related to public assets are maintained in accordance with acceptable standards;
- (f) ensure public assets are disposed-off in accordance with the policies, laws, regulations and procedures;
- (g) compile public assets losses from PIs to be written-off by the Government; and

(h) establish an effective system of public assets management within PIs.

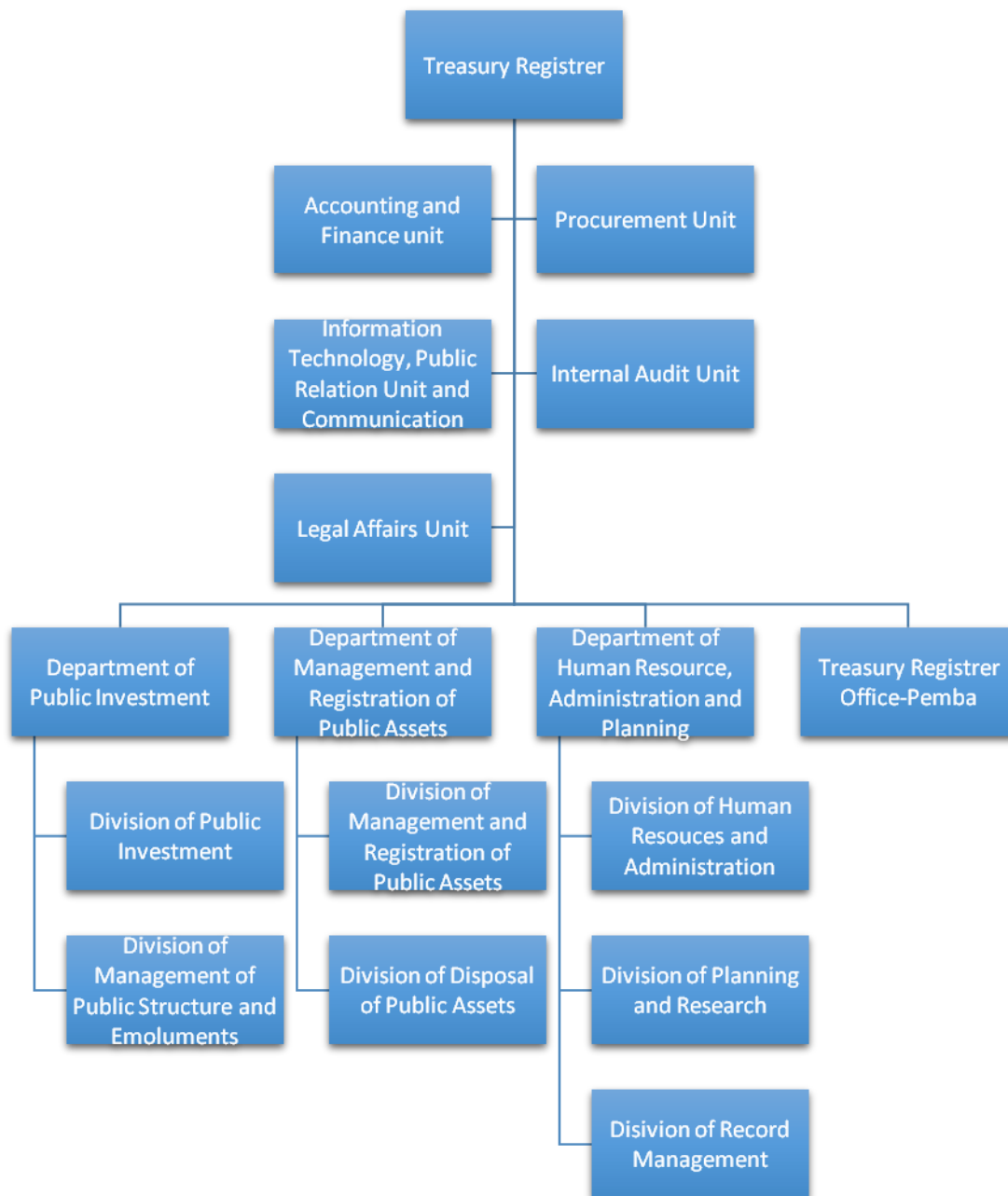
1.2.4 Purposes

The purposes of this plan are to regulate and facilitate all PIEs in their proper operations and manage public assets in PIs.

1.3. Organisation Structure

TRO will be headed by the Treasury Registrar who will supervises the day-to-day functions of the Office. The structure of TRO is composed of four (4) departments, seven (7) divisions and five (5) Units.

Treasury Registrar's Office Organization Structure. Figure 1



1.4. Methodology of Strategic Plan Development

The development of the Strategic Plan invokes several methodologies:

(a) literature review which assessed the following:

- (i) TRO Guidelines through its genesis history and performance;
- (ii) Zanzibar's different Acts;
- (iii) National and International Policies;
- (iv) Directives; and

- (v) Documentations and Plans;
- (b) Participatory approach includes:
 - (i) Interviews;
 - (ii) focal group discussions with different stakeholders; and
 - (iii) internal and external stakeholders meetings conducted to incorporate the comments.

1.5. Rationale of the Strategic Plan

The development of the Strategic Plan is necessary for enabling TRO to regulate properly the Public Investment Entities and manage Public Assets in Public Institutions. Similarly, this Plan is derived from the existence of new national and international frameworks, including the Zanzibar Development Vision 2050, ZADEP 2021-2026, CCM Election Manifesto, 2020-2025.

Others are the Sustainable Development Goals (SDGs) 2030, the Medium Terms Expenditure Framework (MTEF), TRO Guidelines, Guidelines for Developing Strategic Plans for Ministries, Departments and Agencies 2022, International Public Sector Accounting Standards (IPSAS), International Financial Reporting Standards (IFRS), International Valuation Standards (IVS) and Generally Acceptable Accounting Principles (GAAP).

However, the Plan provides a focused operational framework and sets out a three-year inter-agency direction and implementation framework. Further, the new Strategic Plan charts out strategic activities required to attain the vision and aims of the TRO and positions of PIEs to effectively:

- (a) improved revenue and control of Public Asset for National Development;
- (b) increased capital to the PIEs;
- (c) increased dividends and contributions from PIEs; and
- (d) improved intellectual capacity of TRO's staff .

CHAPTER TWO

SITUATIONAL ANALYSIS

This Chapter analyses the external and internal environment, including performance review of TRO, review of relevant documents, and strengths, weaknesses, opportunities and challenges (SWOC) and stakeholders' analysis. Furthermore, it provides the basis for the identification of the strategic issues to be address in this SP for the years 2024/2025 -2026/2027.

2.1 Performance Review of TRO (2022/23 – 2023/24)

The performance of TRO was assessed through the achievements of its functions. The performance revealed challenges encountered in some areas during implementation of its functions and the way forward.

Main achievements, challenges and the way forward for **2022/23 – 2023/24** are summarized as follows:

2.1.1 Achievements

During the period under the review, the various achievements include:

- (a) leasing of Mtoni Depot in Zanzibar;
- (b) Development of the Zanzibar Government Asset Management System which enables the registration of Public Assets (ZGAMIS);
- (c) Five(5) ministries and sixty three(63) public institutions were verified and valued in the year 2023-2024;
- (d) Public Asset Management Guidelines, 2023;
- (e) Guidelines for Disposal of Public Assets, 2024;
- (f) Draft Guidelines for the Government Motor Vehicles;
- (g) Draft Public Asset Management Guidelines, 2024;
- (h) Establishment of the Office of Treasury Registrar Management Information System (OTRMIS) in relation to budgetary and financial issues;
- (i) Establishment of the Treasury Registrar's Office website;

- (j) Increase the registration of PIEs from seven (7) in 2021/22 to eighteen (18) in 2023/24;
- (k) Development of various PIEs Guidelines which include:
 - (i) performance Contracts for the Board's Chairman of the Public Investment Entities;
 - (ii) Guidelines on Board Charters for Public Investment Entities;
 - (iii) Projects Appraisal and Loan Requisition Procedures Guidelines; and
 - (iv) Circular for Preparations of Annual Budget for Public Investment Entities;
- (l) Treasury Registrar's Office Organization Structure;
- (m) Code of Ethics and Practices, 2023; and
- (n) Increase of the technical staff, from 32 to 34.

2.1.2 Challenges

During the period under the review, various challenges were encountered. These include:

- (a) lack of comprehensive monitoring and evaluation framework;
- (b) inadequate research and innovation activities to strengthen the sustainability of the program;
- (c) inadequate investment and asset regulations, guidelines and standards;
- (d) low cooperation with key stakeholders, including PIEs;
- (e) lack of human resources on development and professionalism; and
- (f) low awareness of public institution on public assets management and public investment entities.

2.2 Review of Related Documents

In formulation of this SP, the following related documents were reviewed:

2.2.1 Public Finance Management Reform Program (PFMRP VI)

This Program is aimed at improving the public finance management systems to have proper management of public funds. The program was introduced to address domestic revenue collections, improved government assets management and strengthening public investment management. However, the program has resolved the concerns of budget credibility, transparency and public access to fiscal information, public investments, internal audit and oversight functions.

Based on these areas, TRO intends to contribute in attaining two priority areas with its following strategic objectives:

- (a) domestic revenue collection and external resources management improved: Domestic revenue collection and administration improved; and
- (b) procurement and asset management: Improved government asset management; and Public Investment Management Strengthened.

2.2.2 Zanzibar Development Plan 2021-2026 (ZADEP)

This plan was among key interventions so as to achieve economic development of the country through boosting economic diversification. Under this intervention, a specific priority sector of finance and investment was elaborated due to its importance on the economy. Thus, tax revenue and non-tax revenue collection systems were strengthened.

While guided by the focus of the development plan, the TRO intends to achieve the following key implementation objectives:

- (a) ensuring coherence of policies and implementation;
- (b) strengthening vertical chains of intra-agency/ministerial accountability and inter-ministerial coordination; and

(c) creating a strong state-business/investor relationship at the national and sector levels.

2.2.3 CCM Election Manifesto, 2020-2025

The CCM Election Manifesto has repeatedly emphasized economic sustainability, fiscal responsibility, and effective management of public resources. Under section 139, CCM continues to set the tempo of economic transformation, making it modern, resilient, and beneficial to the majority of citizens, especially the youth.

To achieve that, there is particular intervention (c) There is economic stability that is inclusive and sustainable by strengthening domestic revenue collection from an average of 800.0 billion shillings per year in 2019 to 1.55 trillion shillings by 2025.

2.2.4 Sustainable Development Goals SDGs (2030)

The SDGs provide a comprehensive framework for global development, focusing on a wide array of areas, such as poverty reduction, health, education, and environmental sustainability. The SDGs aim to address and overcome the world's most pressing challenges by 2030. SDGs foster economic growth by improving financial systems and increasing government revenue to fund sustainable development initiatives.

Under SDGs 17, the TRO intends to achieve the goal of strengthening the means of implementation and improve the global partnership for sustainable development.

2.2.5 Zanzibar Development Vision (ZDV) 2050

The Zanzibar Development Vision (ZDV) 2050 has concentrated on four main pillars:

(1) Economic transformation; (2) Human capital and social services; (3) Infrastructural linkages and (4) Governance and resilience.

The TRO will, under this vision, contribute to the pillars (1) priority area 1.7 “Finance and Investment” which states the strategic direction that creating a sizeable and competitive private sector, with an innovative financial sector, as well as strengthening domestic resource mobilization, and pillar (4) priority area 4.4 “Emplacing” which state the upholding transparency, accountability and the rule of law in government and society, supported by an efficient and competent bureaucracy for public service delivery.

2.2.6 IPSAS 45 Property, Plant and Equipment

The objective of these standards are to prescribe the accounting treatment for property, plant, and equipment so that users of financial statements can discern information about an entity’s investment in its property, plant, equipment and the changes in such investment. Under this objective, the TRO has to adopt the standards in accounting treatment of property, plant and equipment.

2.3 SWOC Analysis

This SWOC analysis identifies the outcome of the internal and external analysis. It simplifies the craft of strategies with regard to the logic flow obtained in the situational analysis.

The analysis helps the Office in its strategic planning process in matching its capabilities and resources available, which carry out operations and identifies the Office strengths, weaknesses, opportunities and challenges in public investment entities and management of public assets as shown in **Table 1**.

Table 1: SWOC Analysis

Strength	Weakness
<ul style="list-style-type: none"> • Availability of dedicated and skilled workforce. • Defined organization structure. • Wide range of its jurisdictional powers. • Availability, implementations and compliance of customer charter. • Effective teamwork. • Comprehensive and effective Guidelines. 	<ul style="list-style-type: none"> • Computerized asset management system not fully functioned. • Inadequate funds for planned activities. • Insufficient and an uncondusive working space. • Insufficient resources for operational activities. • Non-professionalism. • Low innovation. • Lack of Permanent office buildings. • Inadequate working tools.
Opportunities	Challenges
<ul style="list-style-type: none"> • Availability of National and International Frameworks. • Availability of laws, legal and regulatory frameworks. • Availability of training. • Availability of new technology. • Development partner's support. • Government Support. • Availability of skilled & professional work force in the labor market. 	<ul style="list-style-type: none"> • Inadequate cooperation with other regulatory Institutions. • Unappealing remuneration packages. • Non-utilization of Tribunal facilities, • Political intervention. • Non - compliance of Guidelines • Absence of integrated asset management system.

<ul style="list-style-type: none"> • Intervention of Regional and International forums. 	
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2.4 Stakeholder Analysis

The TRO has identified various stakeholders who contributed to the successful implementation of this SP. Its compasses types of stakeholder, service offered by TRO, stakeholders expectations from TRO, key issues/existing, challenges and mitigations.

Table 2: Stakeholder Analysis

Stakeholder	Service Offered by TRO	Stakeholders Expectations from TRO	Key issues/Existing Challenges	Mitigations
PIEs & PI	<ul style="list-style-type: none"> ◦ Timely budgetary preparation and submission. ◦ Mandated functions support. ◦ Amendment and approval of Act, regulations and Guidelines. ◦ Assessment of effectiveness on implementation of mandated functions. ◦ Align with National, Regional and International policies and strategies. 	<ul style="list-style-type: none"> ◦ Dispute settlement between parties. ◦ Enhance public investment Entities and Public Asset Management. ◦ Enhance Public capital and Investments ◦ Conducive business environment. ◦ Excellence economic market. 	<ul style="list-style-type: none"> ◦ Limited allocated budget. ◦ Delays in approval. ◦ Inadequate awareness of Public Institutions and Public Investment Entities policies and laws. ◦ Political Intervention. 	<ul style="list-style-type: none"> ◦ Increases awareness. ◦ Frequently stakeholders meetings. ◦ Timely allocated budget. ◦ Quick approvals. ◦ Issues Guidelines. ◦ Conduct research and survey.

Stakeholder	Service Offered by TRO	Stakeholders Expectations from TRO	Key issues/Existing Challenges	Mitigations
Regulatory Authorities	<ul style="list-style-type: none"> ◦ Laws and regulation consistence and collocation. ◦ Collaboration in technical support and knowledge; ◦ Contribution of fund according to the laws. 	<ul style="list-style-type: none"> ◦ Collaboration in technical support and knowledge. ◦ Clear rules and guidelines. ◦ Conflict resolution 	<ul style="list-style-type: none"> ◦ Inadequate cooperation with some regulatory Institutions. ◦ Lack of anticipated Contribution of fund. ◦ In-consistence of laws and regulations by Authorities. 	<ul style="list-style-type: none"> ◦ Strengthen jointly meetings. ◦ Effective communications .
Private Institutions, Investors, Companies, Sole Proprietor, Entrepreneurs and Consumers.	<ul style="list-style-type: none"> ◦ Recognize the existence and use its services properly. ◦ Trust on implementing its responsibilities. ◦ Understand appeal and application is their right. 	<ul style="list-style-type: none"> ◦ Security ◦ Fairness ◦ Confidentiality ◦ Timely ◦ Accuracy ◦ Transparent 	<ul style="list-style-type: none"> ◦ Low awareness of competition matters. ◦ Hesitate to abide legal procedures in claiming their rights. 	<ul style="list-style-type: none"> ◦ Increase stakeholder's awareness. ◦ Build stakeholders trust.
TRO staff	<ul style="list-style-type: none"> ◦ Regulation and guidelines. ◦ Remuneration. ◦ Short and long training. 	<ul style="list-style-type: none"> ◦ Permanent Remuneration. ◦ Regular training. ◦ Timely regulation and guidelines. 	<ul style="list-style-type: none"> ◦ 	<ul style="list-style-type: none"> ◦

Stakeholder	Service Offered by TRO	Stakeholders Expectations from TRO	Key issues/Existing Challenges	Mitigations
Development partners	<ul style="list-style-type: none"> ◦ Assurance of services. ◦ Information sharing. 	<ul style="list-style-type: none"> ◦ Timely service provision ◦ Timely adequate information delivering. 	<ul style="list-style-type: none"> ◦ 	<ul style="list-style-type: none"> ◦

CHAPTER THREE

THE STRATEGIC PLAN FRAMEWORK

This chapter explains the Vision, Mission and Core Values of TRO, as well as strategic themes and focus areas, strategic objectives, strategy map and SP Matrix.

3.1 Vision

“To be an excellent Institution in regulating Public Investment Entities and managing public assets within East Africa”.

3.2 Mission

“To establish and oversee management frameworks for public investments and public assets through comprehensive guidelines, competent skilled staff and excellent management information system in order to achieve an intended economic and social outcome”.

3.3 Core Values

In day-to-day operations, the TRO is guided by the following core values:

- S** Stakeholders’ participation
- T** Teamwork, commitment and professionalism
- R** Respect
- I** Integrity
- C** Creativity
- T** Transparency and accountability

3.4 Strategic Themes and Focus Areas

In order to achieve its mission and vision, TRO shall build strategic themes and areas of focus approach as follows:

3.4.1 Strategic Themes

- (a) strong financial and asset management;
- (b) operational excellence; and

- (c) strong stakeholder's cooperation

3.4.2 Focus Areas

- (a) issuing guidelines, policies and circulars;
- (b) strengthening management of public asset ;
- (c) improve working capital of public investment entities;
- (d) ensuring availability of dividends and contribution;
- (e) enhance awareness to the stakeholders on the roles and functions of TRO;
- (f) strengthen financial management;
- (g) improving reporting system to meet stakeholder's expectations;
- (h) strengthening monitoring and evaluation;
- (i) improving legal frameworks; and
- (j) strengthening computerized system in management of public asset.

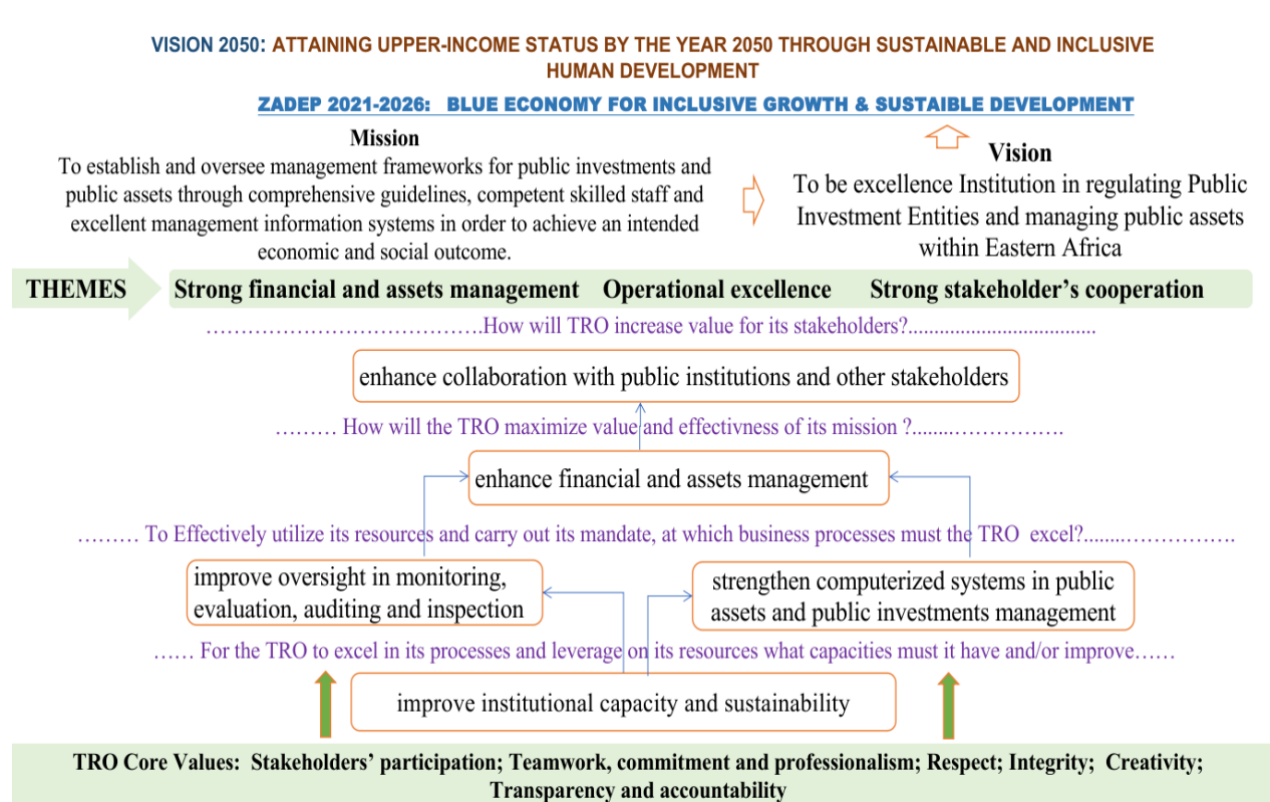
3.5 Strategic Objectives

In order to achieve various initiatives and strategies, the objectives as follows:

- (a) enhance financial and assets management;
- (b) improve institutional capacity and sustainability;
- (c) enhance collaboration with public institutions and other stakeholders;
- (d) strengthen computerized systems in public assets and public investments management; and
- (e) improve oversight in monitoring, evaluation, auditing and inspection.

3.6 Strategic map

This is a visual representation on how the TRO strategic objectives works in causal effect relationship to reach the intended vision of the Office and the Zanzibar Development Vision 2050. The strategy map is presented in Figure 2.



The following are the TRO strategic objectives with intended results, key performance indicators and its strategic initiatives as shown in **Table 3**.

Table 3: SP Matrix

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
(a) enhance financial and assets management;	Increased non tax revenue collection	Amount of dividends collected	13.7 bill	71 bill	i. increase monitoring and supervision of PIEs implementations	Department of Public Investment
		Amount of contribution collected	N/A	2 bill	ii. increase number of PIEs.	Department of Registration and Management of Public Assets
		Amount of disposal of assets and rental collected	1.4 bill	8.3 bill	iii. conduct physical verification and valuation	

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
	Policies and Guidelines delivered	Number of PIEs & PIs policies and guidelines issued	6	17	iv. of public assets. conduct assessment on disposal of Public Assets	Department of Public Investment
	Improved financial reports	Number of annually progress report submitted form PIEs	18	25	v. increase supervision of PIEs financially.	
(b) improve institutional capacity and sustainability;	Improved the quality of service delivery	Number of staff trained on short Professional courses	4	30	i. Provide professional staff training. ii. Develop staff	Administration and Personnel

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
		Number of staff trained on long Professional courses	5	10	guidelines and regulations. iii. Conduct awareness of Cross Cutting issues. iv. Conduct on job trainings and industrial attachment.	Department of Registration and Management of Public Asset.
		Number of staff Manuals and guidelines developed	N/A	6		
		Number of Staff trained on cross cutting issues	N/A	40		
		% of Staff appraised.	N/A	100		
(c) enhance collaboration with Public Institutions	Quality information provided timely	% of comprehensive information	20	70	i. Conduct forums with key stakeholders.	

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
and other stakeholders;		provided			ii. Develop mechanisms for attaining information.	
		% of evidence and statistics supporting information	30	90	iii. Develop the MoU with stakeholders.	
	MoUs concluded	Number of MoUs concluded annually	2	10		
	Increased consultative meetings	Number of consultative meetings conducted	10	48		

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
(d)strengthen computerized systems in public asset and Public Investment managements;	Reliable computerized system services	Number of ICT technical support recruited	4	8	i. Increase network connectivity;	Department of Public Investment, Department of Registration and Management of Public Assets
		% ICT infrastructure increased	30	70	ii. Extend backup and data center;	
	Operational performance optimized	% of report generated from OTR by PIEs & PI	N/A	60	iii. Improve system security;	
		% of information recorded in the system	10%	75%	iv. Upgrade modules and features.	
(e) Strengthen	Quality	Number of	18	25	i. Enforce	Department of

Strategic objectives	Intended Result	KPI	Baseline2 022/23- 2023/24	Target 2024/25- 2026/27	Strategies Initiatives	Owner
monitoring, evaluation, auditing and inspection.	assurance improved	PIEs evaluated			implementation of performance contract guideline. ii. develop monitoring and evaluation result framework. iii. Enforce implementation of disposal guideline and system.	Public Investment, Department of Registration and Management of Public Assets
		% of PIEs with Non-conformity	61	30		
		average score of evaluation on disposal process conducted by PIs.	N/A	50%		

CHAPTER FOUR

4.0 IMPLEMENTATION, RISK AND FINANCING OF STRATEGIC PLAN

This Chapter explains on issues relating to implementation work plans, financing as well as risk analysis and mitigation plan.

4.1 Implementation of Strategic Plan

TRO will implement the SP 2024/2025 – 2026/2027 according to **Table 4**. Heads of department of TRO will prepare an annual work plan (Action plan) based on the SP.

Table 4: Implementation Plan

Strategic Objectives	Strategic Initiatives	Implementation Period		
		2024/25	2025/26	2026/27
A. enhance financial and assets management	increase monitoring and supervision of PIEs implementations	✓	✓	✓
	increase supervision of PIEs financially	✓	✓	✓
	increase number of PIEs Verification and valuation of Public Assets	✓	✓	✓
	conduct assessment on disposal of Public Assets	✓	✓	✓
	Strengthening supervision in financial budget	✓	✓	✓
B. improve institutional	Conduct on job training and Industrial attachment.	✓	✓	✓

capacity and sustainability;	Provide professional staff training.	✓	✓	✓
	Conduct awareness of Cross Cutting issues	✓	✓	✓
	Develop staff guidelines and regulations	✓	✓	✓
C. enhance collaboration with Public Institutions and other stakeholders	Conduct forums with key stakeholders	✓	✓	✓
	Develop the MoU with stakeholders	✓		✓
	Develop mechanisms for attaining information	✓	✓	✓
D. strengthen computerized system in Public Asset and Public Investment managements	Increase network connectivity	✓		
	Extend backup and data center	✓		
	Improve system security	✓		
	Upgrade modules and features	✓		
E. Strengthen monitoring, evaluation, auditing and inspection.	Enforce implementation of performance contract guidelines.	✓	✓	✓
	Develop monitoring and evaluation result framework.	✓	✓	✓

4.2 Risk Analysis

The TRO derived its risks from PIEs annual performance reports, financial reports and performance evaluation report. Thus, theTRO has identified the following risks and its mitigation actions as shown in **Table 5**.

Table 5: Risk Management Framework

S/N	Risk	Description	Risk type	Likelihood of risk	Impact of the risk	Mitigation plan
1.	Lower dividends and contribution	Lower capital, profit and high debts	Financial	High	Not achieving the projections	Increase supervision.
2.	Fraud	Using funds for unintended activities				Ensure ethical practices
						Take a disciplinary action

S/N	Risk	Description	Risk type	Likelihood of risk	Impact of the risk	Mitigation plan
3.	Non-adherence of policies and guidelines	Non-compliance with relevant laws	Operational	Medium	not achieving what is needed	Improve internal control and develop policies and guidelines
4.	IT failure	Low coverage of ICT Infrastructure and few IT experts	Technology	High	i. poor implementation of duties and loss of data ii. Security breach	Develop ICT strategic plan Recruit IT experts
5.	Natural calamities	Sudden and terrible event in nature	Operational	Low	i. Loss of assets and infrastructure. ii. Business continuity	Establish Disaster recovering plan

4.3 Financing of the Strategic Plan

The plan will be financed through the annual allocations from the Government budget, as well as from the development partners. An activity-based costing method will be adopted, both a tool for activity planning (work plan) and budget allocation. Costing (expenditure) and non-tax revenue collection is shown in the **Table 6** and **Table 7**.

Table 6: Cost (Expenditure)

Strategic Objectives	Financial Requirement		
	Financial Year		
	2024/25	2025/26	2026/27
enhance financial and assets management	1,233,669,000	1,295,352,450	1,360,120,073
improve institutional capacity and sustainability	1,173,385,000	1,232,054,250	1,293,656,963
Enhance collaboration with Public Institutions and other stakeholders	57,454,000	60,326,700	63,343,035
Strengthen computerized System in Public Asset and Public Investment managements;	344,000,000	361,200,000	379,260,000
Strengthen monitoring, evaluation, auditing and inspection	410,860,000	431,403,000	452,973,150

Table 7: Non - Tax Revenue Collection

Source	Actual Collection	Estimates		
	2023-2024	2024-2025	2025-2026	2026-2027
Dividend	550,000,000	18,700,000,000	23,700,000,000	28,700,000,000
Lease of Government Buildings	102,748,000	422,830,000	465,113,000	511,624,300
Warehouse Lease	95,455,000	470,000,000	587,500,000	734,375,000
Disposal	1,225,439,750	1,365,000,000	1,706,250,000	2,132,812,500
	1,973,642,750	20,957,830,000	26,458,863,000	32,078,811,800

CHAPTER FIVE

5.0 MONITORING, EVALUATION AND REPORTING

This Chapter describes monitoring, evaluation and reporting approaches that will be used to get and share information.

5.1 Monitoring

Based on the TRO annual work plan and the departmental operation plan, the following methods will be applied in monitoring process:

- (a) physical observations and interview/discussions with various stakeholders to get informed insights and clarification on the implementation and effects of the plan; and
- (b) conducting inquiries with the assistance of various survey methods annually which will be designed to obtain the impression of various stakeholders so as to detect deviations from the plan.

Therefore, TRO will monitor its SP as shown in **Table 8**.

Table 8: Monitoring

Strategic Objective	KPIs	Baseline & Target		Targets for 3 Years (000)			Data Collection and Methods of Analysis				Frequency of Reporting	KPIs Owner
		Base line	Target 2024-27	2024 /25	2025/26	2026/27	Data Source	Method	Frequency	Means of Verification		
enhance financial and assets management;	Amount of dividends collected	13.7 bill	71.1 bill	18.7	23.7	28.7	Financial report	Follow up	Quarterly	Financial report	Quarterly	Accountant
	Amount of contribution collected	0	2 bill	0.5 bill	0.5 bill	1 bill						
	Amount of disposal of assets and rental collected	1.4 bill	8.2 bill	2.2 bill	2.7bill	3.3bill						
	Number of PIEs & PIs policies and guidelines issued	6	17	7	5	5						
	Number of annually progress report	18	25	20	2	3						

Strategic Objective	KPIs	Baseline & Target		Targets for 3 Years (000)			Data Collection and Methods of Analysis				Frequency of Reporting	KPIs Owner
		Base line	Target 2024-27	2024 /25	2025/26	2026/27	Data Source	Method	Frequency	Means of Verification		
	submitted form PIEs											
Improve institutional capacity and sustainability	Number of staff trained on short Professional courses	4	30	12	10	8	HR plan	Checklist	Quarterly	Administrative report	Quarterly	
	Number of staff trained on long Professional courses	5	10	2	4	4						
	Number of staff Manuals and guidelines developed	0	6	3	2	1						
	Number of Staff trained on cross cutting issues	0	40	10	14	16			Annually		Annually	

Strategic Objective	KPIs	Baseline & Target		Targets for 3 Years (000)			Data Collection and Methods of Analysis				Frequency of Reporting	KPIs Owner
		Base line	Target 2024-27	2024 /25	2025/26	2026/27	Data Source	Method	Frequency	Means of Verification		
	% of staff appraised	0	100	100	100	100						
Enhance collaboration with Public Institutions and other stakeholders;	% comprehensive information provided	20	70	25	25	20	Implementation Plan	Follow up	Quarterly	Customer satisfaction report	Quarterly	
	% evidence and statistics supporting information	30	90	35	35	20						
	Number of MOUs concluded annually	2	10	2	3	5						
	Number of consultative meeting conducted	10	48	14	16	18						
Strengthen computerized	Number of ICT technical support recruited	4	8	2	4	2			Quarterly			

Strategic Objective	KPIs	Baseline & Target		Targets for 3 Years (000)			Data Collection and Methods of Analysis				Frequency of Reporting	KPIs Owner
		Base line	Target 2024-27	2024 /25	2025/26	2026/27	Data Source	Method	Frequency	Means of Verification		
systems in Public Assets and Public Investment managements;	% ICT infrastructure increased	30	70	35	25	10					Quarterly	
	% of Report generated from TRO systems by PIEs& PIs	0	60	20	20	20						
	% information recorded in the systems	10	75	20	20	35						
Strengthen monitoring, evaluation, auditing and inspection	Number of PIEs evaluated	18	25	18	2	5	Performance review report	Quarterly meeting and followup	Quarterly			
	% of PIEs with Non -conformity	61	30	10	10	10						
	Average score of evaluation on disposal process conducted by PIs	0	50%	25	15	10						

5.2 Evaluation

The TRO will evaluate the departmental work plan based on SP, and it will adopt two types of evaluation of the strategic plan process. In this regard, there will be an internal evaluation every year and the external evaluation after the completion of SP.

5.3 Reporting

Reporting on the implementation of the TRO SP will entail both internal and external reporting arrangements.

5.3.1 Internal Reporting Plan

The internal reporting will contain types of reports, recipients, frequency and responsible actors as shown in **Table 9**. Similarly, the reporting format is attached as **Annex 1**.

Table 9: Internal Reporting

S/N	Type of Report	Recipient	Frequency	Responsible
1	Directorate/ Unit reports	Director/Manager	Monthly	Director/Manager
2	Quarterly reports	Management Meeting	Quarterly	All Directors
3	Midterm & Annual reports	Management Meeting	Twice a year/ Annual	All Directors
4	Midterm review & end of period review /Evaluation	Management Meeting	Midterm and the end of plan period	All Directors

5.3.2 External Reporting Plan

The external reporting will contain types of reports, recipients, frequency and responsible actors as shown in **Table 10**.

Table 10: External Reporting

S/N	Type of Report	Recipients	Frequency	Responsible
1	Quarterly progressive report	PoFP	Quarterly	Director Human Resource and Planning
2	Midterm	PoFP	Bi annually/ Annually	Director Human Resource and Planning
3	Annually progressive reports	PoFP	Annually	Director Human Resource and Planning
4	Internal Evaluation	PoFP	Annual	Director Human Resource and Planning
5	External Evaluation	PoFP	3 years	Director Human Resource and Planning
6	TRO Annual report	PoFP	Annual	Director Human Resource and Planning

Annex 1: Reporting Format

TRO Quarter Reported:							
S/No	Strategic Initiative(s)	Status as at End of Quarter (e.g. 30 th Sept 2023)	Output / Evidence	Reason if not Completed (or Not Done)	Way forward / Lessons Learnt	Budget Utilize	Remarks
1.							
2.							
3.							

Annex 2: References

- i. The CCM Election Manifesto 2020-2025;
- ii. The Zanzibar Development Plan;
- iii. IPSAS;
- iv. Vision 2025;
- v. The Public Finance Management Reform Program (PFMRP);
- vi. Guideline for the preparation of SP;
- vii. Other sited areas;

Annex 3: List of the Committee

S/N	Name of Participant	Name of the Institution
1.	Saleh Said Mubarak	The House of Representatives
2.	Ramia Mohammed Ramia	The Treasury Registrar Office
3.	Mustafa Omar Abdalla	The Treasury Registrar Office
4.	Omar Makame Juma	Zanzibar Planning Commission
5.	Firdaus Khatib Haji	The Treasury Registrar Office
6.	Ummi Kassim Hamza	The Treasury Registrar Office
7.	Said Amran Omar	President's Office Finance and Planning
8.	Shaaban Omar Othman	The Treasury Registrar Office

Prepared by: The Treasury Registrar Office
7 Gymkhana – Road,
71102 West Region,
P. O. Box 3681,
Kiwajuni -Zanzibar
info@trosmz.go.tz
www.trosmz.go.tz