



**THE REVOLUTIONARY GOVERNMENT OF
ZANZIBAR**

THE OFFICE OF THE TREASURY REGISTRAR

**Guidelines for Developing Strategic Plan of Public
Investment Entities (GDSPPIE)**

October 2024

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FOREWORD

For the purpose of enhancing effective management and oversight Public Investment Entities, the Treasury Registrar Office, under section 6 of the Treasury Registrar Office and Public Asset Management Act No. 6 of 2021, issues these Guidelines that will be used by all Public Investment Entities in preparing strategic plans.

These Guidelines are intended to provide a framework by which Public Investment Entities will use so as to improve efficiency and effectiveness in the development of strategic plans.

Therefore, all Public Investment Entities shall be required to comply with these Guidelines in preparing their Strategic Plan in order to meet the purposes of their establishment.

All Public Investment Entities are supposed to adhere to these these Guidelines in order to ensure effective performance management.

Initiating a Strategic Plan is part of the broader Public Investment Entities reforms.



.....
WAHEED MUHAMMAD IBRAHIM SANYA
TREASURY REGISTRAR

ACRONYMS

CEO	Chief Executive Officer
GDSPPIE	Guidelines for Developing Strategic Plan of Public Investment Entities
IFRS	International Financial Reporting Standards
KPI	Key Performance Indicator
MDA	Ministry Department Agencies
PESTEL	Political, Economic, Social, Technological, Environmental, Legal
PIE	Public Investment Entities
SP	Strategic Plan
SWOC	Strength, Weakness, Opportunity and Challenges
TR	Treasury Registrar

INTERPRETATION

“Baseline value” means a reference point or initial measurement against which future performance, progress, or outcomes can be compared. It serves as a benchmark for assessing the effectiveness of strategies, initiatives or programs laid out in the strategic plan.

“Board” means Board of Directors or any other governing body by whatever name called holding position comparable with those Board of the Directors

“Chief Executive Officer” means the Head of a Public Investment Entity established under an order made by the President (of Zanzibar) or any other law, who is responsible for day to day operation of Public Investment Entities; These include making corporate decisions, managing operations, allocating resources, and serving as the main point of communication between the board of directors and the Public Investment Entity.

“Key performance Indicator” is a quantifiable measure of performance over time for a specific objective. It assesses the effectiveness and success of an entity in achieving its strategic objectives.

“Intended Results” in this context refers to the specific outcomes or impacts that an entity aims to achieve through the successful implementation of the objective.

“Public Institution” has the same meaning as defined in the Public Finance Management Act;

“Public Investment Entities” means any Commercial Entity, Company or Government Enterprises;

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“Strategic Initiatives” means a comprehensive plan that an organization sets out for achieving its strategies goals or long term visions for improvement.

“Strategic Objectives” are goals that an entity sets up to enable it achieve its vision and mission by using measurable steps to help it achieve a desired outcome.

"Treasury Registrar" means the Treasury Registrar appointed under the provisions of this Act;

**THE TREASURY REGISTRAR OFFICE AND PUBLIC ASSET
MANAGEMENT ACT NO. 6 OF 2021**

**Guidelines for Developing Strategic Plan of Public Investment
Entities**

(Made under Section 6)

1.0 INTRODUCTION

Guidelines for Developing Strategic Plan of Public Investment Entities (GDSPPIE), is intended to prepare a road map for Public Investment Entities (PIEs) in preparing their Strategic Plans. These Guidelines have been designed for the purpose of providing a comprehensive framework for the development, implementation and evaluation of strategic plans within PIEs.

They outline the key components necessary for crafting Strategic Plans (SPs) that align with national developments objectives, ensure financial stability, promote accountability and transparency.

By adhering to those guidelines, PIEs will be better equipped to set clear goals, prioritize initiatives, and allocates resource effectively, thereby maximizing their contribution to Zanzibar's economic growth and the well-being of its citizens.

1.1 PURPOSE OF THESE GUIDELINES

The purpose of these Guidelines is to:

- i) establish a standardized approach for the development and implementation of strategic plans within Public Investment Entities;
- ii) align the entities' activities with national development goals, improving resource allocation and enhance governance and accountability in the management of Public Investments; and
- iii) provide a clear framework in ensuring transparency, accountability and compliance with regulations.

1.2 SCOPE

These Guidelines cover all PIEs and Public - Private Investment Partnership.

1.3 STATUTORY FRAMEWORK

Amongst the statutes governing Public Investment Entities in Zanzibar are:

- (i) The Office of the Treasury Registrar and Public Assets Management Act No. 6 of 2021;
- (ii) The Public Finance Management Act No. 12 of 2016;
- (iii) CCM Manifesto 2020/2025;
- (iv) Guideline for Developing Strategic Plans for Ministries, Departments and Agencies (MDAs) 2022;
- (v) National, Regional and International Guidelines; and
- (vi) International Standards.

1.4 RESPONSIBILITIES

The Guidelines have set up the following responsibilities of the key stakeholders:

1.4.1 Treasury Registrar

- (a) issuing guidelines, procedures and operating manuals for the oversight of PIEs;
- (b) regulating public investments on behalf of the Government;
- (c) approving investment proposals of PIEs;
- (d) providing Guidelines for the PIEs to prepare Strategic Plans;
- (e) approving strategic plans submitted by the PIEs; and
- (f) supervising, monitoring and implementing the structuring process of PIEs.

1.4.2 Chief Executive Officer

- (a) developing strategic plans in accordance with Gguidelines issued by the TR from time to time; and
- (b) finally to submit strategic plans approved by the Board to the TR.

1.4.3 Board of Directors

- (a) approving strategic plans of the PIEs; and
- (b) issuing directives to the management.

2.0 PROCESSES OF DEVELOPING STRATEGIC PLANS

The Guidelines have the following two main parts:

- (i) **Part One** provides a knowledge base on how to develop strategic plans; and
- (ii) **Part Two** provides format of the strategic plans.

2.1 PART ONE: DEVELOPMENT OF STRATEGIC PLAN FOR PIEs

Developing strategic plans shall be a participatory and inclusive process that requires a facilitation of internal or external experts in strategic management.

In developing SPs, PIEs shall consider the following steps:

2.1.1 Preparation

At the preparatory stage PIEs shall consider the following:

- i. appoint an organizer (internal or external);
- ii. prepare a work-plan (including dates, milestones, activities and key deadlines), logistic and financing issues to support the process of SP development; and
- iii. Nominate a Strategic Planning Team to participate in the formulation process. At a minimum, the following should participate fully in the process:
 - ❖ **Leaders:** CEO for the respective PIE;
 - ❖ **Participants:** All heads of department, Units, **representative(s) from TRO** and planning coordinators;
 - ❖ **Secretariat:** Form a secretariat with good writing skills to consistently document the results of the strategic planning exercise;
 - ❖ **Stakeholders:** Involves key stakeholders in the strategic planning process.

2.1.2 Organization Strategic Assessment/Situational Analysis

This step is very important as it requires the compilation of critical information related to PIE. The organization strategic assessment captures where does the organization come from and where it is.

The following four techniques should be used in order to conduct an informative and comprehensive organization strategic assessment:

- a) Risk Analysis;
- b) Performance Review;
- c) **SWOC** and **PESTEL** Analysis; and
- d) Stakeholder's Analysis.

2.1.3 Developing Vision, Mission and Core Values

PIEs shall develop high level strategic intents, comprising of Vision, Mission and Core Values.

a) Developing Vision

PIE shall develop a vision which captures the dream of the organization and that answers the questions "Where the PIE is going" and "What can PIE achieve".

The Vision statement shall be a concise word picture of what the PIE strives to be in the future and should always be related to where the road map drives the PIE, inspires and motivates those affiliated with the PIE. The proposed vision statement should be very precise and concise.

b) Developing a Mission Statement

PIE shall develop a mission statement which should accurately describe the organization's purpose, guiding principle, the "reason for its establishment, define the institution's core business as well as its key clients, should accurately define the organization's guiding principles and unite employees around a common purpose.

c) Developing Core Values

Core values are defined as commitments of the PIE and its employees which need to be observed throughout the provision of services and other undertakings of the PIE.

2.1.4 Developing Strategic Focus Areas and Themes

PIEs shall develop strategic focus areas and themes as essential pillars towards achievement of its mission and vision.

2.1.5 Developing Strategic Objectives and Intended Results

a) Developing Strategic Objectives

PIEs shall formulate strategic objectives and define measurable actions to achieve them.

b) Developing Intended Results

PIEs shall develop intended results by translating strategic objectives into clear, focused and measurable performance results.

Developing a Strategy Map

PIEs shall present their Corporate Strategy (Strategic Objectives) in a visual representation that highlights the cause-effect relationships among those strategic objectives. The map should show the way in which the PIEs influence their mission and mission and ultimately achieve national and international goals.

2.1.6 Designing Key Performance Indicators and Setting Targets

PIEs shall develop KPIs and Targets as follows:

a) Designing Key Performance Indicators.

Key Performance Indicator (KPI) is defined as a set of quantifiable measures that PIEs uses to gauge its performance over time for a specific objective. KPIs are therefore established to determine whether PIEs have achieved their strategic objectives and are (should be) outcome - oriented.

b) Setting Targets

PIEs shall set a target in each KPI in order to achieve their strategic objectives.

2.1.7 Developing Strategic Initiatives

PIEs shall formulate strategic initiatives (strategies/ key actions/ programs and projects) required to be undertaken or accomplished in order to attain the strategic objectives and set up targets.

2.1.8 Validating Strategic Plan Matrix

PIEs shall be able to present Strategic Plan in matrix form by indicating strategic objectives, KPI, baseline and target value, time frame for the target and initiatives, strategic initiatives and initiative owner. Filled matrix should be

shared in a plenary session for validation.

Table 1: SP Matrix

Strategic objectives	Intended Result	KP I	Baseline (2022/23-2023/24)	Target (2024/25-2026/27)	Strategies	Owner

2.1.9 Implementation of Strategic Plan

PIEs shall execute initiatives and strategies so as to accomplish the long-term goals. To facilitate the implementation, PIEs shall indicate timeline for implementing strategic initiatives planned through setting specific activities with tangible milestones in each year as indicated in Table 2.

Table 2: Implementation of Strategic plan (Three years)

Strategic Objective	Strategic Initiatives	Implementation Period			
		Year 1	Year 2	Year 3	Owner
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2.1.10 Financing of a Strategic Plan

The PIEs shall indicate the budget estimates based on Medium-Term Expenditure Framework (MTEF) for each year of the implementation of a strategic plan. PIEs shall indicate financing of the plans based on major ceiling categories – capital (development) and recurrent expenditure. Also, PIEs shall indicate the cost and source of fund for implementing strategic initiatives as indicated in Table 3.

Table 3: Financing of Strategic plan (Strategic Objective Budget)

Strategic Objectives	Budget Estimate and Implementation Period			Total	Source of Fund)	
	Year 1	Year 2	Year 3		Gov't	Donor
	x	x	x			

Investment Plan

PIEs shall prepare an Investment Plan which indicates a detailed budget to each strategic initiative as indicated in table 4.

Table 4: Investment Plan

Strategic Objectives	Strategic Initiatives	Budget Estimate and Implementation Period			Total
		Year 1	Year 2	Year 3	
		x	x	x	

2.1.11 Monitoring, Evaluation and Performance Reporting

a) Quarterly Plan Monitoring

PIEs shall monitor plan implementations on quarterly basis by systematic collecting and analyzing information with the purpose of tracking the implementation of the Strategic Plan. By doing this PIEs will be able to assess the progress towards achieving the strategic objectives.

Therefore, quarterly monitoring reports shall be prepared and aggregated semi-annual and annually.

b) Mid-Year/Annual Monitoring and Evaluation

PIEs shall evaluate the strategic plans at the mid and at the end of the implementation period to ascertain whether the intended results or objectives have been achieved as indicated in table 5.

Table 5: Mid-year/Annual Monitoring and Evaluation Plan

Strategic Objectives (1)	KPIs (2)	Baseline (3)		Targets for Three Years			Data Collection and Methods of Analysis				Frequency of Reporting (8)	KPIs Owner (9)
		Date	Value	1	2	3	Data Source (4)	Data Collection Instrument/Methods (5)	Frequency of Data Collection (6)	Means of Verification (7)		
				x	x	x						

a) Performance Reporting

PIEs shall report performance of the strategic plans to various stakeholders on quarterly basis as indicated in table 6.

Table 6: Quarterly Performance Report

Strategic Initiative (s) (1)	Status as at the end of Quarter (2)	Output / Evidence (3)	Reason if not Completed (or Not Done) (4)	Way forward /Lessons Learnt (5)	Budget Utilize (6)	Remarks (7)

2.2 PART TWO: FORMAT OF STRATEGIC PLANS

PIEs shall use all information gathered under Part One and adhere to the following format when developing strategic plans:

2.2.1 PRELIMINARY INFORMATION

Cover Page: Indicate PIEs logo, Name, Strategic Plan implementation period and date of publication.

Foreword: A short statement focusing on institutional mandate and what the PIE intends to achieve during the implementation of the strategic plans, and shall be signed by the Chief Executive Officer (CEO).

Executive Summary:

A summary shall contain vision, mission, core values and strategic objectives which shall be aligned with the national and international plans. In addition, the summary shall indicate the estimated budget for Strategic Plan implementation.

Table of Contents, List of tables and Figures: Insert the table of contents followed by lists of tables and figures.

List of Abbreviations: Write in long form all abbreviations used in the strategic plans in an alphabetical order.

2.2.2 CHAPTER ONE:

Introduction

Background: The background information shall explain PIE's history mandates, major roles and responsibilities and customers served. The background shall also include the purpose of the strategic plan.

Organization Structure: It should narrate how administrative governance of the PIE supports the core mandate and contributes in achieving vision and mission. The Organization Structure should be appended for referencing.

Methodology of the Strategic Plan: Narrate the methodology used to develop and complete the strategic plan.

2.2.3 CHAPTER TWO

Organization strategic assessment

The organization's strategic assessment shall present the current situation of the PIE based on the information collected in **step 2** of ***the strategic planning that reviews relevant documents, performance review, SWOC and PESTEL analysis and stakeholders' analysis. Matrix of more than a half page to be appended.***

2.2.4 CHAPTER THREE

The strategic plan framework

The strategic plan framework shall present the following:

- (a) vision statement, mission statement and core values;
- (b) **Strategic Focus Areas and Themes:** agreed achievable outcome that is generally broad and longer term;
- (c) **Strategic Objectives:** under relevant themes lettered A-Z as per Strategic Plan and strategic initiatives;
- (d) **Strategy Map:** Shows the cause-effects linkages of strategic objectives through Strategy map. The strategy map indicates Key Result Areas of national goals and the way in which the strategic objectives influence the Vision and the Mission of the PIE; and
- (e) **SP Matrix:** Present in matrix form the strategic themes, strategic objectives, KPI, baseline and target value of the KPI, strategic initiatives and owners resulted from various steps of the strategic planning process.

2.2.5 CHAPTER FOUR

Implementation, risk and financing of strategic plans

a) Implementation of Strategic Plan

Describes how the Strategic Plan will be implemented.

b) Risk

PIEs shall outline the potential risks to affect implementation of the Strategic Plan. For each risk there should be an explanation, definition of risk types, likelihood of the risk, impact of the risk and its mitigation strategies.

c) Financing of Strategic Plan

PIEs shall estimate and specify the financial resources required to implement the strategic plans. It should also indicate sources of fund (Government, Development Partners and Private sector). The budget estimate should take into account the duration of the Strategic Plan and a budget for each year of Strategic Plan should be clearly indicated.

2.2.6 CHAPTER FIVE

Monitoring, evaluation and reporting

PIEs shall outline the monitoring, evaluation and reporting framework for the strategic plans. It should also indicate how periodic monitoring and evaluation will be conducted and the frequency. On the report framework, indicate the reporting frequency and the types of reports to be prepared.

3.0 REVIEW OF THE GUIDELINES

The TRO may review provisions of these Guidelines when the need arises.

4.0 EFFECTIVE DATE

The Guidelines for developing strategic plans for PIEs shall be effective from the date signed by the Treasury Registrar.

5.0 REFERENCES

Indicate references of the information provided in the strategic plans.

6.0 ANNEXES

Please provide a suggested list of documents to be included in the Annex.