

**THE UNITED REPUBLIC OF TANZANIA**



**JOINT FINANCE COMMISSION**

**STRATEGIC PLAN  
2021/22 – 2025/26**

**OCTOBER, 2020**



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## LIST OF ABBREVIATIONS

BOT	Bank of Tanzania
CCM	Chama Cha Mapinduzi
FYDP	National Five Year Development Plan
HIV/AIDS	Human Immuno Virus/Acquired Immune Deficiency Syndrome
ICS	Internal Control System
ICT	Information Communication Technology
IFR	Intergovernmental Fiscal Relations
JFA	Joint Finance Account
JFC	Joint Finance Commission
M&E	Monitoring and Evaluation
MOFP	Ministry of Finance and Planning
MTEF	Medium Term Expenditure Framework
MTSPBM	Medium Term Strategic Planning and Budgeting Manual
OC	Other Charges
PE	Personal Emolument
PO-PSM&GG	Presidents' Office, Public Service Management and Good Governance
PPRA	Public Procurement and Regulatory Authority
RGoZ	Revolutionary Government of Zanzibar
SP	Strategic Plan
SWOC	Strengths, Weakness, Opportunities and Challenges
TRA	Tanzania Revenue Authority
URT	United Republic of Tanzania
WAN	Wide Area Network
ZRB	Zanzibar Revenue Board
ZSGRP	Zanzibar Strategy for Growth and Reduction of Poverty.

## **Preface**

The Joint Finance Commission (JFC) is responsible for providing advice on intergovernmental fiscal relations to the Government of the United Republic of Tanzania and the Revolutionary Government of Zanzibar. The statutory functions of the Commission are stipulated in the Constitution of the United Republic of Tanzania of 1977, Articles 133 and 134, and in the Joint Finance Commission Act, Cap.140. In that Instrument, the President established the Joint Finance Commission which is mandated to determine such proportions of money to be contributed by the two Governments and deposited into “the Joint Finance Account”, and analyze union revenue and expenditure and make recommendations to the two Governments concerning the contributions by, and the allocation to each of the Government.

This Strategic Plan has been developed after a thorough analysis of the current and previous internal and external environment. The situation analysis prompted the Commission to come up with critical issues that shall be monitored closely, as well as addressed during the implementation of the Plan. The Commission will strive to safeguard, maintain and sustain the successes which have been achieved, and dedicate more effort to mitigate those challenges encountered during the implementation of the Fourth Strategic Plan. Among others, the Commission will focus on providing professional and informed guidance on Intergovernmental Fiscal Relations to the two Governments. Expertise and skills to accomplish JFC functions, staffing and capacity gaps of staff will be one of the areas of emphasis and consideration. Building sustainable capacity remains a priority of the Commission.

The Plan outlines the key directions and priorities to strengthen the coordination and efficient functioning of the Commission towards realization of the Harmonious and Strengthened Union. The Vision, Mission, Core Values, Objectives and Targets have been developed and well organized to guide the Commission in achieving its mandated functions.

I therefore wish to acknowledge the contributions made by JFC staff, Members of the Secretariat, Commissioners, and Members of the Technical Team who led the process. Equally, I wish to recognize the contributions of JFC stakeholders and the Government for the accomplishment of this plan.

The Chairman  
Joint Finance Commission  
Dar es Salaam  
October, 2020

## **Executive Summary**

The Joint Finance Commission Strategic Plan covers a rolling five year period from 2021/22 - 2025/26. Among other things, the Plan provides Vision, Mission, Core Values of the Commission, Objectives, Strategies, Targets and Key Performance Indicators. The review process involved undertaking a situation analysis to identify key constraints. Reference was made to the previous Strategic Plan, National Five Year Development Plan 2016/17 - 2020/21 (FYDP – III); the 2020 CCM Party Election Manifesto; and Medium Term Strategic Planning and Budgeting Manual of the United Republic of Tanzania.

The Vision, Mission, Objectives and Core Values of JFC were derived from a detailed review process including Stakeholders' Analysis, Strength, Weakness, Opportunity and Challenge (SWOC) Analysis, and Performance Review.

The following sets of Strategic Objectives were developed:-

- A. Non Communicable Diseases, HIV/AIDS Infections Reduced and Supportive Services Improved
- B. Effective Implementation of the National Anti-corruption Strategy Enhanced
- C. Intergovernmental Fiscal Relations between the Government of URT and RGoZ Enhanced
- D. Human Resource Management and Service Delivery Improved
- E. Financial Management and Accountability Improved
- F. Effective Use and Management of ICT in Service Delivery Enhanced.

The Results Framework is therefore in place to serve as a management tool in guiding corrective interventions, facilitating the coordination of operation efforts, charting the course for achieving the strategic objectives and ultimately serving as a key accountability tool for monitoring and evaluation. A strategic plan matrix also serves as a tool for implementation, analyzing and disseminating information to all stakeholders.



## **Chapter 1**

### **1.0 INTRODUCTION**

#### **1.1 Background**

The Articles 133 and 134 of the Constitution of the United Republic of Tanzania of 1977, and the Joint Finance Commission Act, Cap 140 empower the Joint Finance Commission (JFC) to: determine proportions of money to be contributed by the two Governments and deposited into “the Joint Finance Account” for the purpose of the business of the United Republic in relation to the Union Matters; and to undertake the Advisory Function on the Inter-governmental Fiscal Relations between the Government of the United Republic of Tanzania (URT) and the Revolutionary Government of Zanzibar (RGoZ).

#### **1.2 Mandate of JFC**

The mandates of JFC as provided by the Constitution are:

- a) To determine such proportions of money to be contributed by the two Governments and deposited into “the Joint Finance Account”, and which shall form part of the Consolidated Fund of the United Republic in accordance with a law enacted by Parliament for the purposes of the business of the United Republic in relation to Union Matters;
- b) To analyze the revenue and expenditure arising from, or relating to the management of affairs concerning Union Matters, and to make recommendations to the two Governments concerning the contribution by, and the allocation to, each of the Governments;
- c) To keep under constant scrutiny the fiscal system of the United Republic and also the relations between the two Governments in relation to financial matters; and

- d) To discharge other functions which the President shall assign to the Commission or as the President may direct, and in accordance with a law enacted by Parliament.

### **1.3 The Major Roles and Functions of JFC**

The major roles and functions of JFC as pursuant to the Circular, 2005 provided by the President's Office - Public Service Management are as follows:-

- a) Analyze Union revenues and Expenditure;
- b) Research the fiscal system of the United Republic in relations to the Union financial matters;
- c) Analyze the flow of loans and grants to the United Republic and their distribution to the two Governments;
- d) Determine appropriate proportion for contribution to and sharing from the Joint Finance Account by each governments;
- e) Study the administrative costs and the operational impact of all Union matters and advise the Government accordingly;
- f) Collect data and produce statistics needed for execution of its functions;
- g) Conduct periodic reviews of the proportion for contributing and sharing of the funds from the Joint Finance Account by the Governments;
- h) Oversee and ensure the fair and efficient administration of expenditure on the Union Matters and union tax and non - tax revenue sources;
- i) Monitor the use of funds disbursed to the Commission and ensure adherence to the objectives of the Commission;
- j) Monitor and ensure proper supervision of the performance of the functions of the Secretariat and the Management of the Commission;

- k) Approve plans and annual revenue and expenditure estimates of the Commission; and
- l) Perform such other functions as are conferred upon the Commission by the President in accordance with Article 134 (2) (c) of the Constitution.

#### **1.4 Methodology**

The Strategic Plan has been developed in accordance with the National Five Year Development Plan 2021/22 - 2025/26 (FYDP); 2020 CCM Party Election Manifesto; and Medium Term Strategic Planning and Budgeting Manual of the Government of United Republic of Tanzania. The participatory approach was employed in developing the Plan by involving all JFC Staff, Members of the Secretariat, and Commissioners. The wider interactions aimed at enhancing ownership of the planning process and its successful execution.

In developing the plan, the following activities were undertaken:

- a) Carry out situation analysis including: stakeholders; performance review; and review of its strengths, weaknesses, opportunities and challenges (SWOC).
- b) Develop Vision, Mission, Core Values, Objectives, Strategies, Targets and Results Framework Matrix.

#### **1.5 Purpose of the Strategic Plan**

This Plan has been prepared to guide the implementation of the institutions function in a strategic direction. It is also aimed at creating a common understanding amongst internal and external stakeholders in order to enhance collective contribution in realization of the mission and objectives of the JFC in strengthening and sustaining the united Tanzania.

## **1.6 Format of the Plan Document**

This plan is laid out as follows:-

- a) CHAPTER ONE: Provides Introduction, which covers Background, Methodology, Purpose and Layout of the Plan.
- b) CHAPTER TWO: Provides situation analysis which covers mandate of JFC, Role and Function of JFC, Review of previous plan, Stakeholders' Analysis, and SWOC Analysis.
- c) CHAPTER THREE: provides the Plan which contains Vision, Mission, Core Values, JFC Strategic Goals, Strategic Objectives, Strategies, and Targets
- d) CHAPTER FOUR: Provides Results Framework.

## Chapter 2

### 2.0 SITUATIONAL ANALYSIS

#### 2.1 Background

This chapter describes the internal organization scan. It includes performance review in terms of achievements, challenges for each Objective as stipulated in the Strategic Plan 2017/18 – 2020/21. The chapter provides a brief summary of stakeholders' expectations and services from the JFC, and the SWOC analysis.

#### 2.2 Performance Review

During the period between July, 2017 and June, 2020, JFC had registered achievements and some challenges in each objective as stipulated in the Strategic Plan 2017/18 – 2020/21 as follows.

##### 2.2.1 Objective A: HIV/AIDS infections reduced and supportive services improved

The HIV/AIDS problem is of national concern, hence JFC is no exception. The effects associated with HIV/AIDS include loss of man-hours as the result of long absences due to illness which leads into low productivity.

In view of the foregoing, the Government has directed all Public Institutions to develop workplace interventions and provide care and support services to staff affected with HIV/AIDS. Consequently, JFC intends to develop and implement the following:-

- a) Implement HIV/AIDS control and preventive interventions;

- b) To create awareness and voluntary testing for HIV/AIDS;  
and
- c) Facilitate care and supportive services to JFC staff affected with HIV/AIDS.

### **Achievements**

JFC's HIV/AIDS Program has been developed. During the period under review, HIV/AIDS awareness and voluntary testing was conducted. Control mechanisms including formulation of the Committee responsible for HIV/AIDS Control, provision of protective gears, and funds for HIV/AIDS care and supportive services were allocated.

### **Challenge**

During the period under review, the Commission encountered inadequate implementation of HIV/AIDS programs due to shortage of funds.

## **2.2.2 Objective B: Effective Implementation of the National Anti-corruption Strategy Enhanced and Sustained**

The Government of Tanzania has prepared and introduced a National Anti-corruption Strategy in order to be adopted at all levels in the country. JFC has taken into account this concern by introducing an objective aimed at enhancing Good Governance through fighting Corruption and its course.

In view of the above fact, JFC planned to adopt National Anti-corruption policy by creating awareness on corruption, establishment of control and monitoring mechanisms for corruption.

### **Achievements:**

In implementing this objective, the Commission created awareness on corruption to its staff through regular seminars, creation and facilitation of Anti-corruption Committees.

### **Challenges**

During the period under review, the Commission encountered ineffective implementation of National Anti-corruption Strategy due to inadequate funds.

## **2.2.3 Objective C: Intergovernmental Fiscal Relations Enhanced**

Enhancement of Intergovernmental Fiscal Relations is regarded as important aspects for a Stronger and United Tanzania.

JFC intended to make the following interventions:-

- a) To guide implementation of the determined proportion of money to be contributed and deposited into Joint Finance Account (JFA).
- b) To provide professional advice on Intergovernmental Fiscal Relation between URT and RGoZ.

### **Achievements**

The achievements recorded under this period include provision of advice and recommendations in the following areas of Intergovernmental fiscal Relations between URT and RGoZ:

- a) Guidance on opening, maintaining and managing the Joint Finance Account;
- b) Analysed Union revenue and expenditure data for informed decisions on contribution by, and the allocation to each of the Governments;
- c) Management of External Debts;

- d) Management and Administration of Union Companies and Corporations; and
- e) Strengthening Intra-trade relations between Mainland Tanzania and Zanzibar.

### **Challenges**

During the period under review, the Commission encountered challenges, which include the following:-

- a) Delayed decision on opening of the Joint Finance Account;
- b) Inadequate staff to discharge mandated functions;
- c) Insufficient capacity building programs with respect to Intergovernmental Fiscal Relations; and
- d) Delays on preparation of advice relating to Intergovernmental Fiscal Relations between the URT and RGoZ due to inadequate financial resources.

#### **2.2.4 Objective D: Human Resource Management and Service Delivery Improved**

Human Resource function plays a vital role in the success of an entity. Building and nurturing human resource has assumed an increasingly important role. To that effect, JFC intended to put in place appropriate and supportive Human Resource schemes and structures to foster employees' motivation and coordination towards attainment of its short and long term Strategic Goals.

JFC intended to make the following interventions:-

- a) To implement HR Laws, Policies and Regulations;
- b) To implement National Policy on Health and Safety;
- c) To make follow up and implement a reviewed JFC organizational structure;
- d) To Acquire own office building; and



- e) To acquire essential working tools.

### **Achievements**

The recorded achievements were as listed below:-

- a) Routine Administrative and Personnel Services provided;
- b) The Annual Training Programs were prepared and implemented;
- c) Office tools and equipment acquired;
- d) Client Service Charter was prepared and implemented;
- e) Filing, records system and communication channels were partly developed and maintained; and
- f) Organization structure was reviewed and approved.
- g) Routine Legal advise provided.

### **Challenges**

During the period under review, the Commission encountered challenges including the following:-

- a) Inadequate capacity building programs to staff for improved efficiency in service delivery;
- b) Inadequate incentives to staff to raising working morale, productivity and retention;
- c) Inadequate number of staff to discharge mandated functions effectively; and
- d) Lack of own office buildings to meet needs and requirements.

## **2.2.5 Objective E: Financial Management and Accountability Improved**

Effective Financial Management is an important factor for public service delivery. Developing and implementing a sound financial management system will ensure effective and efficient utilization

of organization resources and thus support the attainment of the organization goals.

In view of the above, JFC planned to implement the following initiatives:

- a) Implement Financial Management Laws and Regulations;
- b) Enhance Internal Control Systems; and
- c) Implement Procurement Laws and Regulations.
- d) To implement Risk Management Framework; and
- e) To prepare and implement Plans and Budget.

### **Achievements**

The recorded achievements were as listed below:-

- a) Internal Procurement Processes were adhered as per laws and requirements;
- b) Financial Statements were prepared and audited.
- c) Internal Control Systems (ICS) were reviewed and improved;
- d) Plans and Budget were effectively coordinated and prepared;
- e) Risk Management Framework was developed and implemented;
- f) Financial Management laws and regulations were adhered and implemented; and
- g) Computerized financial management systems were installed and operationalized.

### **Challenges**

During the period under review, the Commission encountered insufficient capacity building programs to meet professional requirements.

### **2.2.6 Objective F: JFC Information and Communication Technology (ICT) Improved**

Changes in technology are a key driver to adoption of contemporary ICT systems. Therefore, JFC is committed towards implementing the following key initiatives:

- a) Implement Programs on National ICT Policy;
- b) Implement e- Government strategy;
- c) To develop and maintain data system; and
- d) Acquire ICT tools.

#### **Achievements**

During the period under review, the Commission encountered the following achievements:-

- a) ICT tools were acquired; and
- b) Wide Area Network between Dar es Salaam and Zanzibar JFC offices was partly established.

#### **Challenges**

During the period under review, Wide Area Network between Dar es Salaam and Zanzibar JFC offices was not fully established due to shortage of funds, and inadequate knowledge of ICT application for service delivery.

### **2.3 JFC Stakeholders**

JFC is mandated to provide advice to the two Governments on Intergovernmental Fiscal Relations and therefore engages a wide range of stakeholders. Therefore, JFC's stakeholders include the following:-

- a) Government of the United Republic of Tanzania (URT);
- b) Revolutionary Government of Zanzibar (RGoZ);

- c) Ministry Responsible for Finance matters – URT & RGoZ;
- d) Commissioners of JFC;
- e) Secretariat of JFC;
- f) JFC Staff;
- g) Political Leaders;
- h) Parliament of URT and Zanzibar House of Representatives;
- i) Researchers and Scholars;
- j) Institutions responsible for Monetary and Fiscal Issues (NBS, ZCS, BOT, TRA & ZRB);
- k) Ministries, Departments and Agencies responsible for Union matters;
- l) Media; and
- m) General Public.

### **2.3.1 Services offered and stakeholders' expectations**

In the course of preparing this Plan, a review of Stakeholders' analysis was made. The services offered and expectations by Stakeholders are detailed in Table 1.

**Table 1: Services offered and Stakeholders' Expectations**

S/N	Stakeholder	Services Offered	Expectations	Potential impact if expectation not met	Ranking
1	Government of the United Republic of Tanzania (URT) and the Revolutionary Government of Zanzibar (RGoZ).	Determining the proportion of money to be contributed and distributed by two governments and Recommendations on Inter-governmental Fiscal Relations.	Fair and equitable contribution and distribution of union expenditures and revenues.	Inequitable in terms of economic and social development.	High
2	Ministry responsible for Finance -URT & RGoZ.	Advice on Inter-governmental Fiscal Relations on union matters.	Timely and credible professional advice.	Outdated and poor advice leading to incorrect decision making.	Moderate
3	Commissioners/ Secretariat of JFC	Technical analysis related to union matters and administrative issues.	Timely delivery of technical analysis and administrative issues.	Delayed of provision of IFR advice to Governments and administrative issues.	High
4	JFC Staff	<ul style="list-style-type: none"> <li>• Effective and efficient management</li> <li>• Conducive working environment.</li> <li>• Timely response to employee's needs.</li> <li>• Good governance</li> </ul>	<ul style="list-style-type: none"> <li>• Fair treatment</li> <li>• Attractive terms and conditions of service.</li> <li>• Conducive working environment.</li> <li>• Job satisfaction.</li> <li>• Timely terminal</li> </ul>	Demoralize staff which may lead to poor service delivery.	High

S/N	Stakeholder	Services Offered	Expectations	Potential impact if expectation not met	Ranking
		<ul style="list-style-type: none"> <li>• Effective communication</li> <li>• Motivation</li> <li>• Working tools, equipment and facilities.</li> <li>• Training and career development plan.</li> <li>• Clear job description.</li> <li>• Confirmations and promotions.</li> <li>• Clear scheme of services.</li> <li>• Counseling, coaching and mentoring.</li> </ul>	benefits.		
5	Political Leaders	<ul style="list-style-type: none"> <li>• Information on Joint Finance Commission functions.</li> </ul>	Timely and accurate information.	Biased decision making	Moderate
6	Parliament and Zanzibar House of Representatives	<ul style="list-style-type: none"> <li>• Contribution and distribution of union funds.</li> <li>• Union revenue and expenditure reports.</li> <li>• Accurate, reliable, and</li> </ul>	<ul style="list-style-type: none"> <li>• Timely and accurate information.</li> </ul>	Outdated and incorrect information leading to biased decision making.	Moderate

<b>S/N</b>	<b>Stakeholder</b>	<b>Services Offered</b>	<b>Expectations</b>	<b>Potential impact if expectation not met</b>	<b>Ranking</b>
		timely information			
7	Researchers and Scholars	<ul style="list-style-type: none"> <li>Information relating to Intergovernmental Fiscal Relations between Governments.</li> </ul>	Accurate and reliable information.	Poor report	Low
8	Institutions responsible for monetary and fiscal Issues (NBS, ZCS BOT, TRA & ZRB)	<ul style="list-style-type: none"> <li>Reports on Joint Finance Commission's advice.</li> </ul>	Timely and accurate information.	Outdated and poor advice leading to incorrect decision making.	High
9	Media	<ul style="list-style-type: none"> <li>Information relating to Intergovernmental Fiscal Relations between Governments.</li> </ul>	Timely and accurate information.	Misinformation	High
10	MDAs responsible for Union matters	<ul style="list-style-type: none"> <li>Reports on Joint Finance Commission's advice.</li> </ul>	Timely and accurate information.	Outdated and poor advice leading to incorrect decision making.	Moderate
11	General Public	<ul style="list-style-type: none"> <li>Information relating to Intergovernmental Fiscal Relations between Governments.</li> </ul>	Timely and accurate information.	Misinformation	High

#### **2.4 Strength, Weakness, Opportunity and Challenges (SWOC) Analysis**

In developing the fifth Five Years Strategic Plan, an evaluation of JFC's Strengths, Weaknesses, Opportunities and Challenges (SWOC) analysis has been conducted both from the existing documentation and through brainstorming sessions. The analysis has provided JFC with an opportunity to evaluate the best match between internal and external environmental factors and provide strategic direction for JFC's functions. The analysis came up with the strength to take advantage of; weaknesses for intervention; opportunities to grab; and challenges to address during the implementation of this Strategic Plan. The JFC' SWOC analysis is as detailed in table 2.



**Table 2: SWOC ANALYSIS**

<b>Strengths</b>	<b>Weaknesses</b>	<b>Opportunities</b>	<b>Challenges</b>
<ul style="list-style-type: none"> <li>• Accumulated knowledge and experience on Intergovernmental Fiscal Relations.</li> <li>• Trained and Committed Staff.</li> <li>• Presence of medium term training plan.</li> <li>• Committed Commission's Leadership.</li> <li>• Presence of statutory committees.</li> <li>• Effective organizational structure</li> <li>• Implemented Human Capital Information System and IFMS.</li> <li>• Effective Team work</li> <li>• Presence of Client Service Charter</li> <li>• Presence of Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate staff to perform JFC mandated functions.</li> <li>• Lack of clear succession and career development plan.</li> <li>• Inadequate filing and record system, and communication channel.</li> <li>• Inadequate networking with other similar International institutions.</li> <li>• Inadequate office accommodation, Facilities and working tools.</li> <li>• Lack of permanent office accommodation.</li> <li>• Ineffective of Wide Area Network (WAN) between Dar es Salaam and Zanzibar Office.</li> <li>• Inadequate trained and professional staff.</li> <li>• Ineffective JFC website.</li> <li>• Inadequate transport services.</li> <li>• Inadequate Incentives to attract and retain employees; and</li> </ul>	<ul style="list-style-type: none"> <li>• Continued political will with respect to the existence of the Union.</li> <li>• Government and Stakeholders support.</li> <li>• Availability of external expertise to support JFC's functions.</li> <li>• Existence of legal and regulatory framework to enable JFC to perform its functions.</li> <li>• Political stability in the URT.</li> </ul>	<ul style="list-style-type: none"> <li>• Delayed opening of a Joint Finance Account.</li> <li>• Inadequate legal framework to support JFC operations.</li> <li>• Difficulty in apportioning Union related overhead costs for Institutions implementing both Union and Non-union Matters.</li> <li>• Difficulty in obtaining timely, accurate and reliable data and statistics relating to IFR.</li> <li>• Inadequate staffing levels.</li> <li>• Slow pace in filling vacant posts.</li> </ul>

<b>Strengths</b>	<b>Weaknesses</b>	<b>Opportunities</b>	<b>Challenges</b>
Framework and JFC Risk Register	<ul style="list-style-type: none"><li>Absence of facilities for people with disabilities</li></ul>		

## **2.5 Key Issues to be Addressed**

The situational analysis of JFC that was carried out, reflects that, despite the achievements there are still areas that need attention:

- i) Follow ups on operationalization of JFA;
- ii) Review of JFC Act, Cap 140;
- iii) Advice MDAs implementing both Union and Non-union Matters to apportion Union and Non-Union related overhead costs; and
- iv) Engagement with key players from responsible authorities to obtain relevant and accurate information and data related to Union Matters.

## **Chapter 3**

### **3.0 The Plan**

This Strategic Plan (SP) is designed to improve JFC's operational performance so that it remains relevant and meaningful to the two Governments and other stakeholders. This fifth phase of SP seek to address designed JFC's targets in line with national priorities. The SP will guide JFC to address challenges and opportunities that will enable the Commission to fulfill its mandate and functions of providing advice to the two Governments on Intergovernmental Fiscal Relations.

Implementation of the Plan is aimed at making JFC a more dynamic organization, which shall consistently be able to: provide advisory function on the Inter-governmental Fiscal Relations between the URT and the RGoZ; Develop and retain a competent and skilled workforce to drive the changes; Meet stakeholders' expectations on time; Optimally utilize available opportunities and resources; and Enhance employees' competences and adapt to new management skills and professional techniques.

The SP envisions creating a common understanding among Staff, Clients and Stakeholders in order to enhance collective efforts and contribution in attainment of core function of JFC. The Plan describes Vision, Mission, Core Values, Mandate, Objectives, Targets, and Key Performance Indicators.

In this plan, JFC's Vision, Mission, and Core values have been articulated as follows:-

#### **3.1 Vision**

To be a competent authority with respect to Intergovernmental Fiscal Relations for a stronger and united Tanzania.

### **3.2 Mission**

To provide professional and informed guidance on Intergovernmental Fiscal Relations in the United Republic of Tanzania for Harmonious and Strengthened Union.

### **3.3 Core Values**

In implementation of its core functions, the Joint Finance Commission shall uphold the following Core Values:

- a) Integrity**  
Persons working with JFC will be expected to observe and exhibit high standards of ethical behavior in line with the code of conduct of the Government of the URT.
- b) Professionalism**  
In line with the role of JFC on Intergovernmental Fiscal Relations, employees will be expected to perform their duties and responsibilities with high level of proficiency.
- c) Excellence**  
JFC encourages and supports its employees to excel in performing their duties.
- d) Creativity**  
JFC puts emphasis on generating workable, innovative ideas and techniques to improve current practices and processes.
- e) Learning**  
JFC Staff are encouraged and expected to build a learning culture for enhanced expertise and professionalism in execution of Intergovernmental Fiscal Relation function.

- f) **Team work**  
JFC encourages Team spirit among its employees to accomplish key Objectives through harnessing multiple skills and experiences.
  
- g) **Empowerment**  
JFC seeks to improve effectiveness and efficiency by creating an enabling environment for members of staff at all levels to perform their work and take responsibility for their actions.
  
- h) **Accountability**  
JFC requires its staff to take ownership and responsibility for actions and outcomes of their work in meeting stakeholders' expectations.

### **3.4 JFC's STRATEGIC GOALS**

The Strategic Goals represents the broad objectives envisioned by JFC.

The overall Strategic goals of the JFC are as follows:-

- a) Providing guidance on opening, maintaining and management of the Joint Finance Account; and
- b) Enhancing the fiscal system of the United Republic of Tanzania;
- c) Strengthening Good Governance and Accountability.

### **3.5 JFC's Strategic Objectives**

Review the results of the situation analysis, together with the mission and vision statements. To achieve the above Vision and Mission statements, JFC conducted a situation analysis of the current working environment and identified a number of critical issues to be dealt within the next five years as a result six objectives were identified as follows:

### **3.5.1 Objective A: Non Communicable Diseases, HIV/AIDS Infections Reduced and Supportive Services Improved**

Non Communicable Diseases (NCD) and HIV/AIDS infections have negative impacts on the most productive segment of the labor force. The effects associated with Non-Communicable Diseases and HIV/AIDS includes loss of man-hours as a result of long absences due to illness which leads to low productivity. Hence, JFC intends to develop and implement Non-Communicable Diseases and HIV/AIDS programmes.

JFC intends to make following interventions:-

- a) Create awareness on Non-Communicable Diseases and HIV/AIDS programmes at the work place.
- b) Implement Non-Communicable Diseases and HIV/AIDS Preventive measures.
- c) Facilitate care and supportive services to JFC staff living with HIV/AIDS.

#### **Targets for Objective A**

- i) Awareness, care and supportive services for Non Communicable Diseases and HIV/AIDS provided by June, 2026.
- ii) Preventive measures on Non-Communicable Diseases and HIV/AIDS taken by June, 2026.

### **3.5.2 Objective B: Effective Implementation of the National Anti-corruption Strategy Enhanced**

Corruption is one of the vices in the country that has a negative impact on the social and economic growth. Corruption undermines economic growth, impair public resources mobilization which affects public service delivery. In this regard,

JFC will continue to mainstream the National Anti-Corruption Strategy and Action Plans into its strategies. In addition, JFC will endure to create awareness to all staff for better services delivery.

**Target for Objective B**

- i) National Anti-corruption strategy adopted and implemented by June, 2026.
- ii) Awareness on Anti-corruption and ethics created by June, 2026.

**3.5.3 Objective C: Intergovernmental Fiscal Relations between the Government of URT and RGoZ Enhanced**

Effective design and implementation of Intergovernmental Fiscal Relations are essential elements for robust and sustainable Union between two or more countries. Issues pertaining to revenues, expenditure, borrowings and transfers between governments have to be properly analyzed in order to enhance informed decisions to partner states. Hence, enhancement of Intergovernmental Fiscal Relations between the government of URT and RGoZ is regarded as an important aspect for a stronger and united Tanzania.

JFC intends to make the following interventions:-

- a) Provide guidance on opening, maintaining and management of the Joint Finance Account;
- b) Provide professional and informed advice on intergovernmental fiscal relation between URT and RGoZ; and



- c) Engage with external peer organizations for information, knowledge sharing, best practices and modalities befitting URT.

**Targets for Objective C:**

- i) Guidance on opening, maintaining and management of Joint Finance Account provided by June, 2026.
- ii) Four studies aimed at providing advice on intergovernmental fiscal relations between Government of the URT and the RGoZ conducted by June 2026.
- iii) Analysis of union revenues and expenditure aimed at providing advice on contribution by, and allocation to each of the Governments conducted by June, 2026.

**3.5.4 Objective D: Human Resource Management and Service Delivery Improved**

The ingredient of the Joint Finance Commission to efficiently advise on Intergovernmental Fiscal Relation issues of URT; Strengthening Good Governance; and Accountability is to have knowledgeable and motivated staff. The Commission will continue to impart its staff with appropriate expertise, knowledge, skills, working tools and facilities to sustain service delivery.

In this context, JFC intends to make the following interventions:-

- a) Implement HR Policies and Regulations.
- b) Implement National Policy on Health and Safety.
- c) Implement a reviewed JFC organizational structure.
- d) Acquire JFC permanent office accommodation.
- e) Acquire working tools.

#### **Targets for Objective D:**

- i) JFC Office equipped, Administrative and Personnel Services provided, Overhead Costs and Service Delivery Improved by June, 2026.
- ii) Capacity building to staff conducted by June, 2026.
- iii) A reviewed JFC organization structure implemented by June, 2026.
- iv) Legal services provided to JFC by June, 2026.
- v) Permanent office accommodation acquired by June, 2026.

#### **3.5.5 Objective E: Financial Management and Accountability Improved**

Effective Financial management is an important factor for public service delivery. Developing and implementing a sound and accountable management system of revenue, expenditure, assets and liabilities ensures effective and efficient utilization of organization resources and thus support the attainment of the organization goals.

In view of the above, JFC intends to implement the following interventions:

- a) Implement and comply with Financial Management Laws and Regulations.
- b) Enhance internal control systems.
- c) Implement and comply with Procurement Laws and Regulations.
- d) Enhance planning and financial resource allocation.
- e) Provide capacity building in Planning, Budgeting and International Public Sector Accounting Standards (IPSAS).

### **Targets for Objective E:**

- i) Plan and Budget effectively coordinated and prepared by June, 2026.
- ii) Financial Statements prepared by June, 2026.
- iii) Internal Control Systems Maintained and Enhanced by June, 2026.
- iv) JFC Risk Management Functions facilitated by June, 2026.
- v) Internal Control Systems Reviewed and Enhanced by June, 2026.
- vi) Computerized Financial Management Systems maintained by June, 2026.
- vii) Procurement Management Systems Enhanced by June, 2026.

### **3.5.6 Objective F: Effective Use and Management of ICT in Service Delivery Enhanced**

Effective ICT is a critical factor for successful operations in an Organization as it facilitates efficiency in service delivery.

Established ICT infrastructure should be operated, managed and maintained to deliver effective solutions and services to JFC's end-users at an optimized cost towards its business goals and objectives.

Therefore, JFC is committed towards implementing the following key interventions:

- a) Adopt and Implement National ICT Policy.
- b) Implement e - Government strategy.
- c) Protect ICT equipment.
- d) Enhance capacity, innovative and strategic use of ICT.

- e) Ensure confidentiality, availability and integrity of information.
- f) Acquire ICT tools and accessories.

**Targets for Objective F:**

- i) Wide Area Network (WAN) utilized and JFC Website maintained by June, 2026
- ii) ICT systems functional and maintained by June, 2026.

## **Chapter 4**

### **4.0 Results Framework**

#### **4.1 Purpose and Structure**

This Chapter intends to show how the results envisioned in the Joint Finance Commission's Strategic Plan will be measured as well as the benefits that will accrue to its clients and other stakeholders. The Results Framework shows: the beneficiaries of JFC services; the overall Strategic goal which is basically the overall impact of JFC activities; how JFC objectives are linked to the National Five Year Development Plan – III 2021/22 – 2026/27.

Generally, the Chapter provides a basis on how: the various interventions be undertaken in the course of the Strategic Planning Cycle; the Strategic Goal be achieved; the various interventions be monitored; and the indicators and progress of the various interventions be reported and to which stakeholders. Either, the chapter provides on what: kind of reviews that will be undertaken over the period; and the type of evidence based evaluation studies that will be undertaken to show that the interventions have either lead or are leading to achievement of the intended outcomes.

#### **4.2 The Strategic Goal**

The overriding objective of JFC is to enhance the fiscal system of the United Republic of Tanzania and provide guidance on the opening, maintaining and management of the Joint Finance Account. The overriding strategic goal represents the broad objectives envisioned by JFC. The achievement of this strategic goal, among others, will be influenced by the level of financial resources available, staff and management commitment and the demand for accountability.

#### **4.3 Linkage with FYDP III**

This Strategic Plan has six objectives. However, objectives A, B, D, E and F are directly linked to Strategic Interventions for realizing competitiveness-led growth stipulated in FYDP – III. Whereas, objective C is indirectly linked to Financing and Implementation Strategies of the FYDP – III. The FYDP – III on Financing Strategy among others, emphasizes on the broadening the geographical distribution of tax base and diversify sector contributions which reflects JFC's function on determining and guiding on intergovernmental fiscal relations.

#### **4.4 Results Chain**

JFC's results chain consists of inputs, activities, outputs, and outcomes, which indirectly contribute to Strategic Interventions for realizing competitiveness-led growth stipulated in FYDP – III whereas objective C is indirectly linked to Financing and Implementation Strategies on FYDP – III.

A combination of the objectives and targets in the Strategic Plan and Activities and Inputs in the Medium Term Expenditure Framework (MTEF) forms JFC's Results Chain. The basic assumption is that, there is causal linkage in the various elements of JFC's Results Chain. The inputs and utilization of resources will lead to achievement of the activities, which will contribute to achievement of outputs. Achievement of outputs will lead to achievement of objectives. Achievement of JFC's Strategic goal in the medium term will contribute to the achievement of FYDP – III.

#### **4.5 Strategic Plan Matrix**

This matrix contains JFC's overall strategic goals, strategic objectives, targets, planned outcomes and outcome indicators. It envisions how the strategic goals will be achieved and how the results will be measured. The indicators in the matrix will be used to track progress towards the achievement of the intermediate outcomes and objectives. It should be noted that achievement of JFC's overall objective will be contributed by

several other players, and may not be completely attributed to interventions under this strategic plan. The Results Framework Matrix is detailed in table 3:

**Table 3: Strategic Plan Matrix**

<b>Strategic Goals</b>	<b>Obj.Code</b>	<b>Strategic Objectives</b>	<b>Targets</b>	<b>Planned Outcomes</b>	<b>Indicators</b>
<b>Strengthening Good Governance and Accountability</b>	<b>A</b>	Non Communicable Diseases, HIV/AIDS Infections Reduced and Supportive Services Improved.	Awareness, care and supportive services for Non Communicable Diseases and HIV/AIDS provided by June, 2026.	Increase in productivity  Behavioral change.  Reduced new cases of NCDs and HIV/AIDS infection	% of staff attending voluntary testing.
			Preventive measures on Non-Communicable Diseases and HIV/AIDS taken by June, 2026.	Reduced new cases of NCDs and HIV/AIDS infection.	Number of services provided.
<b>Strengthening Good Governance and Accountability</b>	<b>B</b>	Effective Implementation of the National Anti-corruption Strategy Enhanced	National Anti-corruption strategy adopted and implemented by June, 2026.	Increased efficiency in service delivery.  Stakeholder Perception on corruption at JFC.	Number of reports delivered.
			Awareness on Anti-corruption and ethics created by June, 2026	Behavioral change.  Reduced corruption incidences.	Percentage change in corruption incidences.
<b>Providing guidance on opening, maintaining and</b>	<b>C</b>	Intergovernmental Fiscal Relations between the Government of URT	Provide guidance on opening, maintaining and management of the	i) Equitable contribution and allocation of Union revenue	i) Guidance on management of the JFA provided.



Strategic Goals	Obj.Code	Strategic Objectives	Targets	Planned Outcomes	Indicators
management of the Joint Finance Account.		and RGoZ Enhanced.	Joint Finance Account.	and expenditure. ii) Increased transparency on union revenues.	ii) JFA opened and operational.
Enhancing the fiscal system of the United Republic of Tanzania	C	Intergovernmental Fiscal Relations between the Government of URT and RGoZ Enhanced.	Four studies aimed at providing advice on intergovernmental fiscal relations between Government of the URT and the RGoZ conducted by June 2026.	Strengthened intergovernmental fiscal relations between URT and RGoZ.	Number of studies conducted.
			Analysis of union revenues and expenditure aimed at providing advice on contribution by, and allocation to each of the Governments conducted by June, 2026.	i) Equitable contribution and allocation of Union revenue and expenditure. ii) Increased transparency on union revenue and expenditure.	
Strengthening Good Governance and Accountability	D	Human Resource Management and Service Delivery Improved	JFC Office equipped, Administrative and Personnel Services provided, Overhead Costs and Service	i) Customer satisfaction on services delivered by JFC.	i) Percentage of compliance to JFC Client Service Charter ii) Employee

Strategic Goals	Obj.Code	Strategic Objectives	Targets	Planned Outcomes	Indicators
			Delivery Improved by June, 2026.	ii) Low employee turnover.	turnover rate
			Capacity building to staff conducted by June, 2026.	Improved staff productivity	Percentage of staff attended training
			A reviewed JFC organization structure implemented by June, 2026.	Increased efficiency in execution of JFC mandated functions	Percentage of implementation of reviewed organization structure
			Legal services provided to JFC by June, 2026.	Improved legal compliance	Number of contracts reviewed/vetted
			Permanent office accommodation acquired by June, 2026.	Reduced administrative costs	Presence of a permanent office building
<b>Strengthening Good Governance and Accountability</b>	<b>E</b>	Financial Management and Accountability Improved	Plan and Budget effectively coordinated and prepared by June, 2026.	Achieved organization objectives	percentage of budget reallocation and absorption capacity.
			Financial Statements prepared by June, 2026.	Ensured accountability of public Funds	Financial Statement timely Provided.

Strategic Goals	Obj.Code	Strategic Objectives	Targets	Planned Outcomes	Indicators
			JFC Risk Management Functions facilitated by June, 2026.		
			Internal Control Systems Maintained and Enhanced by June, 2026	Ensured responsibility and accountability of implementing duties.	Number of raised Audit Queries
			Computerized Financial Management Systems maintained by June, 2026	Improved financial control and reports.	Time taken to process payments.
			Procurement Management Systems Enhanced by June, 2026	Improved transparency and accountability in procurement processes.	i) Procurement systems in place. ii) Number of complaints
<b>Strengthening Good Governance and Accountability</b>	<b>F</b>	Effective Use and Management of ICT in Service Delivery Enhanced	Wide Area Network (WAN) utilized and JFC Website maintained by June, 2026	i) Reduced administrative costs. ii) Improved efficiency in service delivery.	Number of network down hours
			ICT systems	Improved efficiency	Number of

Strategic Goals	Obj.Code	Strategic Objectives	Targets	Planned Outcomes	Indicators
			functional and maintained by June, 2026	in service delivery	complaints

## **Reference**

1. The Constitution of the United Republic of Tanzania, 1977.
2. The JFC Act No. 140 of 1996.
3. The National Five Year Development Plan – III 2021/22 - 2025/26.
4. Government Medium Term Strategic Planning and Budgeting Manual – 2020.
5. The 2020 - 2025 Chama Cha Mapinduzi Election Manifesto.
6. Fourth JFC's Strategic Plan – 2017/18 to 2020/21