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THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE

PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF BUILDING A BETTER TOMORROW PROGRAM



CONTROLLER AND AUDITOR GENERAL
MARCH 2025



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PREFACE



Pursuant to Section 28 of the Public Audit Act, Cap 418, I am mandated to conduct a Performance Audit (Value-for-Money Audit) to establish the economy, efficiency and effectiveness of any expenditure or use of resources in the Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs) and Public Authorities and Other Bodies which involves enquiring, examining, investigating and reporting, as deemed necessary under the circumstances.

I have the honour to submit to Her Excellency, the President of the United Republic of Tanzania, Hon. Dr. Samia Suluhu Hassan, and through her to the National Assembly of the United Republic of Tanzania, the Performance Audit Report on the Implementation of the Building a Better Tomorrow (BBT) Program.

The report contains findings, conclusions, and recommendations directed to the Ministry of Agriculture and the Ministry of Livestock and Fisheries. These entities were given the opportunity to review the report and provide comments, and I sincerely acknowledge that their inputs were constructive and valuable.

My Office will carry out a follow-up audit at an appropriate time regarding action taken in implementing the recommendations given in this report.

I would like to thank my staff for their commitment to preparing this report. I also acknowledge the audited entities for their cooperation with my Office, which facilitated the timely completion of the audit.

A handwritten signature in blue ink, appearing to read 'Charles E. Kichere', with a large, sweeping flourish extending upwards and to the right.

Charles E. Kichere
Controller and Auditor General
United Republic of Tanzania
March 2025

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LIST OF ABBREVIATIONS

AfDP	African Development Bank
AGITF	Agricultural Input Trust Fund
AMCOS	Agricultural Marketing Cooperative Society
ASDP	Agricultural Sector Development Programme
ASLMs	Agricultural Sector Lead Ministries
ASPIRES	Agriculture Sector Policy and Institutional Reforms Strengthening
BBT	Building a Better Tomorrow Program
BBT-LIFE	Building a Better Tomorrow Program for Livestock and Fisheries Enterprise
BBT-SFBP	Building a Better Tomorrow- Small Farmers Boreholes Project
BBT-YIA	Building a Better Tomorrow -Youth Initiative for Agribusiness
BoQs	Bills of Quantities
CGIAR	Consortium of International Agricultural Research Centres
CSOs	Civil Society Organizations
DPs	Development Partners
DPS-AWG	Development Partners - Agriculture Working Group
ECF	Extended Credit Facility
EOT	Extension of Time
ESIA	Environmental and Social Impact Assessment
ESMP	Environmental and Social Management Plan
ESRF	Economic and Social Research Foundation
EU	European Union
FAO	Food and Agricultural Organization
FETA	Fisheries Education Training Agency
FMD	Foot and Mouth Disease
FYDP	Five Year Development Plan
GCC	General Conditions of Contract
GDP	Gross Domestic Product

ICRISAT	international Crops Research Institute for the Semi-Arid Tropics
ICT	Information and Communications Technology
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
INTOSAI	International Organization of Supreme Audit Institutions
IPC	Interim Payment Certificate
ISSAIs	International Standards of Supreme Audit Institutions
JICA	Japan International Cooperation Agency
JKT	Jeshi la Kujenga Taifa
LGAs	Local Government Authorities
LITA	Livestock Training Agency
MATI	Ministry of Agriculture Training Institute
MLF	Ministry of Livestock and Fisheries
MoA	Ministry of Agriculture
MoU	Memorandum of Understanding
NARCO	National Ranching Company Limited
NGOs	Non-Governmental Organizations
NHIF	National Health Insurance Fund
NIDA	National Identification Authority
NIRC	National Irrigation Commission
NPC	National Programme Coordinator
NSCM	National Steering Committee Meeting
NTAC	National Technical Advisory Committee
OYASI	Other Youth Agribusiness Support Institutions
PCCB	Prevention and Combating of Corruption Bureau
PO-RALG	President's Office - Regional Administration and Local Government

EXECUTIVE SUMMARY

According to the National Population and Housing Census of 2022, 34.5% of Tanzania's population comprises people aged between 15 and 35 years, categorised as youth age per the national definition. The youth in Tanzania faces several barriers, including but not limited to negative perceptions towards agriculture, limited agricultural entrepreneurial skills, limited access to land, financial services, markets, and modern agricultural labour saving and digital technologies¹.

To address these challenges, the government of Tanzania, through the Ministry of Agriculture and the Ministry of Livestock and Fisheries, introduced a Program known as Building a Better Tomorrow-Youth Initiative for Agribusiness (BBT-YIA). This programme was an initiative to increase youth participation in agribusiness for sustainable and improved livelihoods. The target of this Program is to have at least one profitable and sustainable youth-led agribusiness in each of the 12,000 villages. Moreover, the target of this Program is to ensure that each youth-led agribusiness under BBT creates at least five (5) direct jobs, thus creating a total of 60,000 jobs for (8) Eight years.

The main objective of the audit was to assess whether the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MoLF) managed to implement the BBT Program effectively to enhance the engagement of youth in the agriculture sector for sustainable and improved livelihoods.

Main Audit Findings for the Ministry of Agriculture

The audit noted the risks of failure in achieving the target of enabling 12,000 youth-led sustainable agribusinesses within 8 years of program implementation. As of October 2024, nearly two years after the BBT program, only 514 youth had been engaged across three projects: block farm (249 youth), BBT extension services (230 youth), and BBT financing through AGITF (37 youth). The target was to enrol 2,000 youth-led agribusinesses each year for the first six years.

¹ Building A Better Tomorrow: Youth Initiative for Agribusiness (BBT-YIA), 2022 - 2030

This slow pace of youths engagement poses a risk to the program's overall objective and its target of creating 60,000 jobs. The audit identified several factors contributing to the low youth engagement and slow progress in achieving the intended outcomes. These factors are explained below.

(a) The Ministry of Agriculture did not Take into Account All Critical Steps during the Initiation of the BBT Program

The audit noted that some important steps were skipped during the initiation of the Building a Better Tomorrow (BBT) Program. It was found that the implementation of the BBT Program started without the thorough conduct of a preliminary feasibility study. In addition, there were delays in the completion of the Environmental and Social Impact Assessment (ESIA). This implies that the Program was not properly informed by the findings from such prior studies. Additionally, essential stakeholders, like the Ministry of Livestock and Fisheries, were not involved during the program's initiation. This has affected the coordination and scope of the Program activities. The program document for 2022 focused primarily on block farms, leaving critical projects like Extension Services and boreholes underdeveloped, which impacted the program's achievements.

(b) The Ministry of Agriculture did not Adequately Mobilize All Resources before the Implementation of the BBT Program

The Ministry of Agriculture did not prepare appraisal documents, financing agreements, memoranda of understanding (MoUs), and the Environmental and Social Impact Assessment (ESIA), which were essential for securing funds before the program commencement to ensure that it was smoothly implemented. The estimated budget to implement the BBT Program was TZS 356.199 billion, of which 24% of the budget had to come from the Government (Ministry of Agriculture and PO-RALG) and the remaining 76% from development partners, NGOs and the private sector for eight years under the implementation of the program.

Also, the Ministry of Agriculture did not have a binding agreement to ensure that each financing agent disburses the budgeted fund as indicated in the program document. As a result, no funds were disbursed from the earmarked sources, which include PO-RALG - 7.6 billion per year, Private Sector - 2.24 billion per year, NGOs - 14.88 billion per year and Development Partners - 44.52 billion per year.

(c) Inadequate Preparation of Incubation Centres to Receive Youth

None of the 13 incubation centres was adequately developed to facilitate training activities for the youth. The audit found that 12 out of 13 incubation centres (equivalent to 92%) did not construct screen houses needed for practical training, 12 incubation centres (equivalent to 92%) had no health insurance services for youth, and 11 incubation centres (equivalent to 85%) did not have reliably water supply sources as they lack boreholes, water pumps and storage tanks. It was further noted that 11 incubation centres (equivalent to 85%) did not have irrigation infrastructures such as water pipes, tanks and drips, while one incubation centre (equivalent to 8%) did not have transport for study tours.

Furthermore, the audit noted that not all the 179.09 acres planned for training were used. It was found that only 65.095 acres were ready for practical training, while the remaining 113.995 acres were not prepared. Also, not all 13 incubation centres received funds for the preparation of training facilities before receiving the youths for training.

(d) 82% of the Acquired Land for Block farm Activities Lacked Title Deeds

The Ministry of Agriculture acquired only five land title deeds out of 28 earmarked pieces of land, equivalent to 18% of which were earmarked areas for block farms. The acquired title deeds were for Chinangali and Ndogowe farms in the Dodoma Region and Mapogolo, Nkungungu, and Lwalaje farms in the Mbeya Region.

Also, the audit noted that about 50 households in Chunya District in the Mbeya region who have been carrying out various activities on the earmarked property/land despite the fact that the Ministry of Agriculture has already acquired the title deeds for it. The audit noted a risk of resistance to vacating the area if the Ministry of Agriculture does not take the necessary and immediate action to remove the invaders before they start to develop the land.

Main Audit Findings for the Ministry of Livestock and Fisheries

The audit found that 161 youth who graduated from cattle fattening training were enrolled in post-incubation centres. However, the aqua farming sector did not engage youth in post-incubation activities. Out of 500 youths enrolled in two batches of aqua farming, 496 youths (99%) graduated, but none were enrolled in post-incubation activities. The primary cause was the absence of infrastructure for post-incubation activities, including cages and boats for fishing.

Additionally, 153 out of 161 youths were assigned to the Kagera region for commercial cattle fattening at Kagoma and Kitengule Ranches under NARCO, but only 8 youths were found at the ranches during a site visit. The lack of loans for livestock keeping and the lack of infrastructure such as boreholes, houses and water troughs made most youths quit the ranches. Inadequate Engagement of the youths in the ranches was caused by:

(a) Inadequate Planning of the Building a Better Tomorrow Program

The audit identified a gap in the planning of the BBT Program. One of the gaps is the absence of established guidelines for aqua farming projects. Although a draft of the Program Appraisal Document was created, starting on 03 October 2023, it was not expected to be approved until 11 September 2024, and it had not been approved by the time of the audit.

The audit noted that clear guidelines for both the cattle fattening and aquafarming projects were missing. It was realised that the Program did not include these two projects in the official program documentation right from the beginning. Consequently, the necessary guiding documents for these projects were not considered during the planning phase. As a result, youth who graduated from the incubation centres were not financially supported to engage in aquafarming, limiting their ability to practice and benefit from the program.

(b) Inadequate Infrastructures to Facilitate the Implementation of Cattle-fattening Project

The infrastructures for commercial livestock production, as outlined in the guidelines, were not adequately developed in all incubation centres. Due to that reason, the youths were compelled to prepare these infrastructures

through the provision of labour in the construction of feed stores, pasture paddocks, cattle troughs and sheds, water supply systems, and the improvement of forage farms.

This situation indicates that the mobilisation of funds for implementing the BBT activities was inadequate, and risk anticipation and mitigation measures during program planning were lacking. The Ministry of Finance did not disburse the requested funds to finance the activities. As a result, the training program was affected due to delayed funds; instead of enrolling four batches, the ministry enrolled one batch in cattle fattening.

(c) Inadequate Empowerment of Graduates from the Cattle Fattening Sites

The audit noted that after graduation from incubation centres, 153 out of 161 graduated youths were designated to post-incubation centres at Kitengule and Kagoma ranches in the Kagera region to start commercial livestock production. Eight youths were not ready to sign the contracts to continue with post-incubation activities for personal reasons.

However, all 153 were not empowered through loans to start commercial livestock production. It was further noted that 145 youths left the post-incubation centres due to inadequate infrastructures, such as accommodations, to facilitate post-incubation activities and lack of loan provision services.

Audit Conclusion

Despite the efforts shown by the Ministry of Agriculture and the Ministry of Livestock and Fisheries, which include enrollment of youths in incubation centres for training, the audit noted some areas that need immediate interventions to improve program implementation. The Audit concludes that the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MLF) have not implemented the BBT program effectively to achieve the intended objective of enhancing youth engagement in the agriculture sector for sustainable and improved livelihoods.

There is a slow pace of engaging youth in the agriculture sector for both ministries, which poses a risk of failing to attain the intended target of engaging youths in the agriculture sector within eight years of program

implementation. As of October 2024, the total number of youth engaged in the agriculture sector through the BBT program was only 514 out of 9,724, equivalent to 5% of the target in the Ministry of Agriculture. At the Ministry of Livestock and Fisheries, the audit indicated that for the two years of implementation, in the cattle fattening project, the trained youth were 34% of the agreed annual target, while in the aqua farming project, the trained youth were 81% of the agreed annual target.

After two years of program implementation at the Ministry of Livestock and Fisheries, there was no evidence of sustainable and profitable investment in agribusiness by the graduated youths. As a result of inadequate support, 95% of youths dropped out of the post-incubation program at MoLF. Moreover, the audit found that at the MoA, 16% of the youths have dropped out of the incubation centres and 7% at the post-incubation activities.

Audit Recommendations

The Ministry of Agriculture is urged to:

- (a) Ensure that all key stakeholders are involved in the replanning and implementation of the BBT program and their roles are clearly featured in the program document;
- (b) Make sure that it acquires the financial resources required to facilitate program implementation by having an agreement with financing agents; and

The Ministry of Livestock and Fisheries is urged to:

- (a) Ensure that all key program documents and plans are in place, and they include short and long-term targets and respective key performance indicators for easy monitoring of the progress of the program;
- (b) Speed up the construction of all required infrastructure and facilities at the incubation centres and ranches in order to enhance the engagement of youths in the agriculture sector; and
- (c) Enhance strategic efforts to mobilize financial resources for investments and operational financing of the program's activities;

CHAPTER ONE

INTRODUCTION

1.1 Background of the Audit

Tanzania is among the countries with the largest number of youths population in the world, with a median age of 18 years². According to the Population and Housing Census of 2022, 34.5% of Tanzania comprises people aged between 15 and 35 years, categorised as youth age per the national definition. Thus, Tanzania is already experiencing a ‘Youth bulge’ - the demographic phenomenon when at least 20% of a country’s adult population is aged 15-24 years.

A youthful workforce can be harnessed as a demographic dividend through youth-centric human capital development and availing decent jobs in economic sectors such as agriculture. In contrast, unskilled, unemployed or underemployed youths can jeopardise the nation’s socio-political and economic stability.

The Integrated Labor Force Survey 2020/21 indicated that the unemployment rate among the youth in the country increased from 12.1% in 2014 to 12.6% in 2021. It has been further reported that youths face several barriers, including but not limited to negative perceptions towards agriculture, limited agricultural entrepreneurial skills, poor access to land, limited accessibility to financial services, markets, and modern agricultural labour saving and digital technologies³.

To address these challenges, the government of Tanzania, through the Ministry of Agriculture (MoA), introduced a program known as Building a Better Tomorrow - Youth Initiative for Agribusiness (BBT-YIA). The BBT-YIA aimed to increase youth participation in agribusiness for sustainable and improved livelihoods.

The total estimated budget for the program is TZS 356.2 billion, whereby 24%, equivalent to TZS 85.49 billion, comes from the Government (MoA and

² URT 2022. Building better tomorrow: youth initiative for agriculture (BBT-YIA), 2022-2030.

³ Building A Better Tomorrow: Youth Initiative for Agribusiness (BBT-YIA), 2022 - 2030

PO-RALG) and 76%, which is equivalent to TZS 270.711 Billion, comes from development partners, NGOs and private sectors.

The Ministry of Livestock and Fisheries (MoLF) also implemented Building a Better Tomorrow for Livestock and Fisheries Entrepreneurs -first named BBT-LIFE. The specific goal of this program is to enable young people who have graduated in the fields of livestock, fisheries, and aquaculture, as well as other young people who are interested in self-employment, to become entrepreneurs and investors in the livestock and fisheries sub-sectors.

The total estimated budget under the Ministry of Livestock and Fisheries (MoLF) is TZS 18.4 billion. Whereby 7.9 Billion Comes from the government (MLF Budget), and 10.5 comes from Extended Credit Facility (ECF) loan funds from the International Monetary Fund (IMF).

The BBT⁴ program was planned to be operationalized for a period of eight years, from 2022 to 2030. The BBT's goal is to have at least one profitable and sustainable youth-led agribusiness in each of the 12,000 villages. It is further targeted that each youth-led agribusiness under BBT creates at least five (5) direct jobs, thus leading to a total of 60,000 jobs for eight years. In addition, the pathways to intended outcomes are vested in the program's Theory of Change (ToC) - Inspire, Empower, Engage, Enable, and Coordinate youth engaging in agriculture.

The BBT formulation process adopted a participatory approach involving the government, the private sector, development partners, and other key stakeholders. BBT is indeed a tool for contributing to the attainment of Agenda 10/30, which envisages increasing youth employment by one million and obtaining the growth rate of the agricultural sector by 10% by 2030⁵.

The Ministry of Agriculture coordinates the BBT-YIA program. The Ministry has an Advisory Committee whose members are representatives of the implementing partners in the five program strategic objectives: Inspire, Empower, Engage, Enable, and Coordinate.

President's Office - Regional Administration and Local Government cooperates with the two ministries, i.e., the Ministry of Agriculture and the Ministry of Livestock and Fisheries, in recruiting youths to engage in the

⁴ BBT program will be used as a general term to cover for BBT -YIA and BBT LIFE

⁵ Building a Better Tomorrow: Youth Initiative for Agribusiness (BBT-YIA) (2022 - 2030)

program. In addition, PO-RALG provides land for the execution of the BBT program through the LGAs.

1.2 Motivation for the Audit

The audit was motivated by the significance of youth engagement in the agricultural sector, as well as the financial risks and challenges associated with the implementation of the Building a Better Tomorrow (BBT) program. These motivation factors are as detailed below:

1.2.1 Youth Engaging in the Agricultural Sector are Facing Various Challenges

According to Technoserve Annual Report 2021⁶, about 70% of youth aged between 14 and 17 are not enrolled in secondary education, and thus, they enter the agribusiness career and the labour market unprepared.

According to the BBT establishment program, youth entering the agribusiness career face various challenges, such as lack of skills, limited access to and ownership of land, limited access to agro-inputs and extension services, limited access to the market, related infrastructure, and auxiliary services, limited access to financial services, weak youth groups or associations, and lack of information and coordination.

Due to these challenges, youth are facing difficulties in attaining their goals. Therefore, the Audit on Building Better Tomorrow is expected to improve the program's implementation through the issued recommendations; hence, the challenges mentioned above might be reduced, and the performance of the program towards intended outcomes will be improved.

1.2.2 Significant Amount of Funds has been Allocated for BBT Interventions

According to the BBT Booklet, 2022, the BBT program is implemented under a public-private partnership between the government of Tanzania and the Ministry of Agriculture, the private sector, and development partners. The BBT estimated budget is TZS 356.2 billion, of which 24% is contributed by the government and 76% from development partners, NGOs, and the private

⁶ Lasting Impact for a Stronger Future 2021

sector. The government's contribution of 24%, equivalent to TZS 85.5 billion, is significant - hence warranting a public performance audit.

In this regard, the audit aimed to establish whether the implemented program is valuable for the money. The evidence-based insights and recommendations from the audit report will improve the program's implementation towards its intended outcomes and ensure the effective use of government/public funds.

1.2.3 Effectiveness of the BBT-YIA Program as a Tool to Attain Goals and Strategies for Various Agricultural Development Programs

A review of FYDP II on the agriculture sector development indicated key targets to attain an annual growth rate of 7.6% and a GDP share of 29.4% in the national economy. For the four years of FYDP II under implementation, the sector has grown by an annual average of 5.1%, accounting for an average of 27.7% of GDP. Furthermore, FYDP III targeted the growth of the agriculture sector at 6.1% by 2025/26.

Also, the Agricultural Development Agenda (Agenda 10/30 Kilimo Biashara), launched in 2022, aims to attain an annual growth rate of 10% for the crops sub-sector by 2030. The expected outcomes of Agenda 10/30, among others, are to increase the value of exports of agricultural products from USD 1.2 billion to USD 5 billion, self-sufficiency for food needs in the country with a surplus for export, participation of young people and women that are self-employed in the agricultural sector; and ensuring the availability of raw materials in value-adding industries from the current 65% to 100%⁷. To achieve such transformations, sizeable strategic investments from the public and private sectors are critical and urgent.

1.2.4 Lack of Practical and Employable Skills among Graduates

According to the third National Five-Year Development Plan 2021/22-2025/26⁸, most graduates from universities and colleges lack practical and employable skills. Thus, there is a big mismatch between the labour market needs and what universities and colleges produce. According to a review

⁷ <https://www.afdb.org/en/documents/tanzania-country-food-and-agriculture-delivery-compact>

⁸ National Five-Year Development Plan 2021/22-2025/26 "Realising Competitiveness and Industrialisation for Human Development"

report on Industry Linkage in Tanzania and its Impact on SMEs' Development⁹, incubation, internship, and training industry-government linkages (TIGLs) could address the mismatch. However, these options have not only remained weak but also exclude agriculture.

The effective implementation of the BBT-YIA program is expected to improve the noted challenges, especially regarding youth engagement in agriculture and imparting practical and employable skills. In this regard, the program audit is key to ensuring that the program is implemented effectively to realise the intended goals and address the challenges mentioned above.

1.2.5 Need to Achieve the Sustainable Development Goals (SDGs) Numbers 8 and 2

The Sustainable Development Goals, particularly Goal Number 8, aim to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. BBT's main goal is to enhance youth engagement in the agricultural sector for sustainable and improved livelihoods. Furthermore, BBT intends to provide training on sustainable and profitable agriculture, financial literacy, and entrepreneurship skills to 200,000 youth and increase youth employment by one million. This aligns with goal Number 8 of the SDG, implying that upon effective implementation of the program, SDG number 8 will be achieved.

Furthermore, Sustainable Development Goal 2 aims at ending hunger, achieving food security, improving nutrition, and promoting sustainable agriculture. Upon the full engagement of youth in agriculture through mentorship, training, and facilitation of resources in the implementation of the BBT program, food security will be improved.

1.3 Design of the Audit

1.3.1 Audit Objectives

The main objective of the audit was to assess whether the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MoLF) managed to implement Building a Better Tomorrow (BBT) program

⁹ University - Industry Linkage in Tanzania and Its Impact on SMEs' Development, Business Management Review, Vol.14, 1 -26 by Kaijage, E. S. (2007).

effectively to enhance the engagement of youth in the agriculture sector for sustainable and improved livelihoods.

1.3.2 Specific Audit Objectives

Five specific audit objectives were used to conduct the assessment. These specific objectives aimed to assess whether:

- a) The BBT program has enhanced the engagement/involvement of the youth in the agriculture sector for sustainable and improved livelihood;
- b) The Ministry of Agriculture has effectively considered all critical steps, which include preparation of a concept note, Scoping of the programme, Cash flow Projections and analysis of ESIA, before initiation of the BBT program;
- c) The Ministry of Agriculture and the Ministry of Livestock and Fisheries have effectively planned for the implementation of the BBT program to ensure successful programme execution;
- d) The Ministry of Agriculture and the Ministry of Livestock and Fisheries have effectively implemented the BBT program to enhance the attainment of its goal to enhance youth-led agribusinesses; and
- e) The Ministry of Agriculture has effectively coordinated the involvement of key stakeholders during the planning and implementation of the BBT Program to manage BBT activities effectively.

Apart from the above specific objectives, the audit was also guided by audit questions and sub-questions. These are presented in **Appendix Two** of this report.

1.3.3 Scope of the Audit

The main audited entities were the Ministry of Agriculture and the Ministry of Livestock and Fisheries.

The Ministry of Agriculture (MoA) was selected because it is responsible for formulating, coordinating, monitoring and evaluating the implementation of the BBT-YIA program.

Furthermore, the Ministry of Livestock and Fisheries (MoLF) was selected because it is responsible for implementing the BBT-LIFE program under the components of cattle fattening, aquaculture, and fisheries.

To ensure adequate assessment of program implementation, other stakeholders such as the National Irrigation Commission (NIRC), Livestock Training Agency (LITA), Tanzania Livestock Research Institute (TALIRI) and Fisheries Education and Training Agency (FETA) were involved. NIRC is under the Ministry of Agriculture and is responsible for the construction of irrigation infrastructures. LITA, TALIRI, and FETA operate under the Ministry of Livestock and Fisheries, and they are responsible for training the youths and operating incubation centres.

The audit focused mainly on assessing the implementation of the Building a Better Tomorrow Program to enhance youth engagement in the agricultural sector for sustainable and improved livelihoods, specifically, on the effectiveness of initiation, planning, implementation and coordination of stakeholders' activities during the implementation of the BBT Program.

To assess the initiation of the BBT program, the audit examined the effectiveness of pre-feasibility studies, the projection of the scope of the BBT Program, and the adequacy of mapping and involvement of stakeholders.

Under planning, the audit assessed the adequacy of the plans and strategies for implementing the BBT Program, the adequacy of the feasibility studies, and the effectiveness of resource mobilization for implementing the BBT Program.

The Audit also examined the effectiveness of youth recruitment and admission, the adequacy of preparation of incubation centres before the reception of the youths and stock of cattle, the availability of market for the produce and fattened cattle, preparation effectiveness of the block farms infrastructures, installation of the required facilities, effectiveness of the existing mechanisms for empowering the graduates from block farms and effectiveness of cattle fattening program and consideration of environmental and social issues during the planning and implementation of the BBT program.

Furthermore, the audit assessed the existence and functioning of the coordination mechanisms with the other key stakeholders. Specifically, the audit assessed the involvement of stakeholders during the implementation of BBT and the functioning of the Advisory Committee.

The Audit covered a period from financial year 2022/23 to December 2024. This period has been selected in order to establish a trend of performance of the government institutions vested with the responsibility of ensuring effective implementation of the Building a Better Tomorrow - Youth Initiative for Agribusiness (BBT-YIA) program. Furthermore, 2022/23 is the benchmark when the program was officially started, while 2023/24 is actually the period when the program was fully in operation in some projects like BBT - Block farms.

1.3.4 Assessment Criteria

The assessment criteria for implementation of the BBT program were drawn from the Guidelines, standards, good practices, program documents and Strategic Plans of MoA and MoLF. The following were the assessment criteria for each of the specific audit objectives:

Initiation of the BBT Program

- MoA and MoLF are required to prepare feasibility study report or project proposal which will examine the extent to which the project can meet its financial, economic and social objectives (Guidelines for Project Planning and Negotiation for Raising Loans, 2020).
- During initiation the project or program, MoA was required to show clearly the scope of the works that are required for effective implementation of the program/project (Guidelines for Project Planning and Negotiation for Raising Loans, 2020).

Planning of the BBT Program

- MoA is required to undertake studies on soil for agriculture by including studies on the semi-detailed soil, land capability survey and farm studies (Comprehensive Guidelines for Irrigation Scheme Development, Volume 2, 2019).
- MoA and MoLF are required to prepare a well-documented strategic and pragmatic approach from project inception stage and throughout the project life cycle, that would ensure the envisaged financing benefits are optimized (Guidelines for Project Planning and Negotiation for Raising Loans, 2020).
- MoA is required to conduct feasibility on soil health and water availability assessment to determine the type of crops to be produced (para 3.2.1 and 3.4.1 of the Guideline No. 1 for Training at Incubation Centers, Supervision and Operation of BBT Block Farms 2023).

Implementation of the BBT Program

- MoA and MoLF are required to establish an enabling environment for training operations including farm infrastructure, installation of irrigation systems and storage facilities after harvesting. (BBT Operational Guideline for Incubation centers, 2022).
- Stakeholders such as NARCO and Private Companies are required to be involved in collecting marketing information and marketing opportunities from incubation centers as well as connecting youth with various stakeholders in the value chain including markets (BBT Operational Guideline for Incubation centers, 2022).
- BBT program Workplan and result framework 2022/23 and 2023/24 required that land acquisition for block farms establishment be at 10,000 ha in Dodoma.
- Clause 8.2.1 of the General Conditions of Contract for construction of farm irrigation infrastructure required the Contractor to complete the whole of the works, and each section (if any), within the time stated in the contract.

Effectiveness in Coordination of BBT Program

- Ministry of Agriculture who is the main coordinator of BBT program is required to involve all key stakeholders during planning and implementation. Among the key stakeholders includes: President's Office Regional Administration and Local Government; Ministry of Livestock and Fisheries; Ministry of Finance and Planning and SUA. The key issues to be coordinated among others includes support policy enabling activities, coordinate OYASIs, NGOs and partner activities, facilitate the organisation of NGOs, workshops or networking event and involving advisory committee whose members are representative of implementing agents.
- BBT-Livestock Operational Guideline for Commercial Cattle Fattening at Incubation Centers in Tanzania of 2022 para 3.2.4 states that among the Ministry of Livestock and Fisheries's role is coordination of incubation centers operations through its department of Research, Training and Extension Services.
- Section 8.2 of the program document require involvement of Advisory Committee whose members are representative of implementing partners in five areas of the program inspire, empower, engage, enable and coordinate. (BBT Program document 2022).
- The program is supposed to be coordinated by the National Program Coordinator from the Ministry of Agriculture. Further, there will be National Monitoring and Evaluation Expert to track the program's activities (BBT Program Implementation Manual, 2023).

1.4 Sampling Techniques, Methods for Data Collection and Analysis

Various methods for sampling, data collection and analysis were used by the Audit Team, as presented below.

1.4.1 Sampling Techniques

The Audit Team used a purposive sampling method to select regions to be visited in order to ensure that sufficient and appropriate data was collected to verify the extent of implementation of the BBT program in respective regions.

The Audit covered five (5) regions out of 14 regions in which the BBT program was implemented. But, the number of projects implemented in a particular region varied from one region to another. Therefore, three factors or criteria were considered when selecting the region to be visited, these are:

- (a) **Implementation of BBT Program in a Region by both Ministries (MoA and MoLF):** By using this criterion, three regions, namely Tanga, Mwanza and Kagera, were selected because they are covered by both ministries, Ministry of Agriculture (through the establishment of incubation centres) and the Ministry of Livestock and Fisheries (through the establishment of cattle fattening sites).
- (b) **Presence of Titled Land for Block Farm:** Two regions of Mbeya and Dodoma have lands which have title deeds for the implementation of block farm projects; therefore, they were selected.
- (c) **Presence of Infrastructures for Implementing BBT Block Farms:** Only the Dodoma region was found with developed infrastructures for implementing BBT Block farms; hence, it was selected.

Detailed analysis of each factor used to select the region visited is shown in **Table 1.1**.

Table 1: 1: Selected Regions based on the Availability of Training Centres for MoA and MoLF

Regions	Implementation of BBT training by MoA	Implementation of BBT training by MoLF	Whether allocated land has title deeds	Status of infrastructure development (Developed or Not Developed x)	Selected Regions
Tanga	✓	✓	NA	NA	Selected
Kilimanjaro	✓	NA	NA	NA	
Arusha	✓	NA	NA	NA	
Morogoro	✓	NA	NA	NA	
Mbeya	✓	NA	✓	NA	Selected
Mtwara	✓	NA	NA	NA	
Tabora	✓	NA	NA	NA	
Mwanza	✓	✓	NA	NA	Selected
Kagera	✓	✓	x	NA	Selected
Kigoma	✓	NA	x	NA	
Dodoma	✓	NA	✓	✓	Selected
Njombe	NA ¹⁰	NA	x	NA	
Singida	NA	NA	x	NA	
Pwani	NA	NA	x	NA	

Source: Auditors' Analysis of BBT Training Reports, 2024

Key

NA = The particular factor does not apply in that region

From **Table 1.1**, the selected regions were Tanga, Mbeya, Mwanza, Kagera and Dodoma.

In each of the selected regions, one LGA was selected because the BBT program activities are implemented in only one LGA within a particular region. Therefore, the LGAs covered include Tanga City Council in the Tanga region, Chunya in the Mbeya region, Misungwi in the Mwanza region, Karagwe in the Kagera region and Chamwino in the Dodoma region.

1.4.2 Methods of Data Collection

Both qualitative and quantitative data were collected to obtain evidence regarding the management of the implementation of the BBT program as performed by the Ministry of Agriculture and the Ministry of Livestock and Fisheries. Three different methods were used to collect the required data: interviews, review of documents, and physical verifications. These are explained in detail below:

(a) Documents Review

The Audit Team reviewed various documents from the Ministry of Agriculture and the Ministry of Livestock and Fisheries. The documentary reviews intended to gain comprehensive and reliable information on the implementation of the BBT program in the country. This enabled the Audit Team to identify the risks/impact and possible causes, gather evidence, and develop clearly supported findings, conclusions, and recommendations.

Documents reviewed covered the financial years from 2022/23 to December 2024 and included but were not limited to Strategies in place, Plans, budgets, performance reports and monitoring and evaluation reports. Furthermore, the Audit Team reviewed the contracts and memorandum of understanding. The Category of documents reviewed and the reasons for their reviews are detailed in *Appendix Three*.

(b) Interviews

Interviews were conducted with officials from the MoA and MoLF to assess their performance in implementing the BBT program. Furthermore, interviews were used to validate information from the reviewed documents. A List of officials interviewed is shown in *Appendix Four*.

(c) Physical Verifications

The Audit Team visited selected incubation centres and developed block farms and cattle fattening centres at Chamwino in the Dodoma region, Karagwe in the Kagera region, Tanga City Council in the Tanga region and Misungwi in the Mwanza region. During the visit, the Audit Team conducted verifications for the irrigation infrastructures developed at block farms, the

constructed farmhouses, incubation centres and other facilities per the contracts signed.

During physical verification, interviews were conducted with those officials on site. In all visited sites, auditors took notes and pictures as evidence of what had been observed.

1.4.3 Methods for Data Analysis

The collected information was analysed using both qualitative and quantitative methods to obtain facts and sufficient information regarding the overall performance of the Ministry of Agriculture and Ministry of Livestock and Fisheries in relation to the implementation of the BBT program.

a) Analysis of Quantitative Data

Quantitative data such as statistics of youth engaging in the agriculture sector, statistics of created employment, and the number of youth recruited and admitted to the BBT program were analysed. These data were analysed by using trend analysis, comparing them across successive years, triangulation of provided statistics with information obtained from interviews with officials from the Ministry of Agriculture and the Ministry of Livestock and Fisheries. The analysed data were then presented in textual narrations, tables, graphs and charts.

b) Analysis of Qualitative Data

Qualitative analysis was conducted through content analysis of several critical documents and datasets. Components of the feasibility studies such as climate and Natural Resources, credit and marketing, project engineering aspects, implementation plan, soil analysis, Monitoring and evaluation framework, project economic and financial analysis, and Environment and Social impact assessment were analysed to determine their thoroughness and identify potential weaknesses. A detailed review of the program documents was conducted to establish the extent of the actual program implementation compared with the planned scope of the activities.

Similarly, all the components of feasibility studies were examined to identify gaps or shortcomings that could and/or would have impacted the program's success. Loan application portfolios were also analysed

qualitatively to understand applicant profiles, motivations, and challenges. This qualitative approach provided nuanced insights into the structural and contextual factors influencing the program, complementing the quantitative findings for a comprehensive evaluation.

1.5 Data Validation Process

The Ministry of Agriculture and the Ministry of Livestock and Fisheries were given the opportunity to review the draft audit report and comment on the information presented. They confirmed the accuracy of the information presented in the report. The comments and responses of MoA and MoLF are presented in *Appendix One*.

In addition, experts in the agriculture sector cross-checked the information and data presented to validate the information obtained and presented in the report.

1.6 Standard Used for Audit

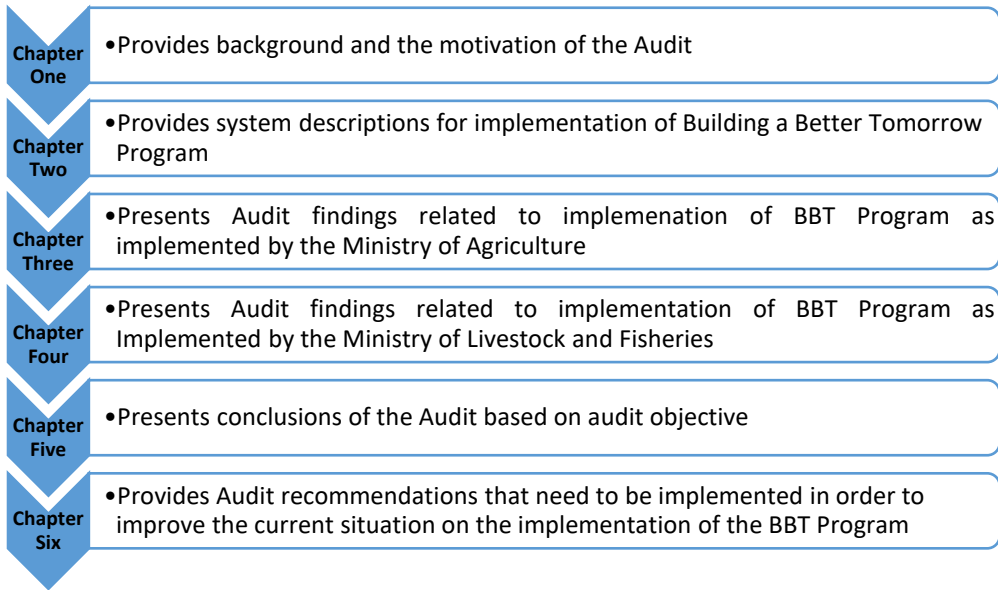
The audit was conducted based on the International Standards for Supreme Audit Institutions (ISSAIs) on performance auditing issued by the International Organization of Supreme Audit Institutions (INTOSAI).

These standards require that the audit is planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusion based on audit objectives.

1.7 Structure of the Audit Report

The audit report is organized into five chapters as outlined in **Figure 1.1**.

Figure 1.1: Organization of Chapters



CHAPTER TWO

SYSTEM FOR THE IMPLEMENTATION OF THE BBT PROGRAM

2.1 Introduction

This chapter describes the system for the implementation of the Building Better Tomorrow program. It provides the Objectives, the legal framework governing the implementation of Building a Better Tomorrow, the roles and responsibilities of key players in implementing the program, the process, and funding and human resources arrangements for the implementation of the Program.

2.2 Main Goal and Strategic Objectives of the BBT Program

The main goal of the program is to promote the engagement of Tanzanian youth in agribusiness for sustainable and improved livelihoods. This will be achieved through the following specific strategic objectives:

- (i) Inspiring youth to engage in agribusiness through effective communication to change their negative behaviour and attitude toward agriculture and agribusiness;
- (ii) Empowering youth through practical and hands-on agribusiness and entrepreneurship skills development and access to new technologies;
- (iii) Enhancing the engagement of youth in agribusiness through facilitating their access to productive resources, finance and markets;
- (iv) Creating an enabling environment for nurturing the establishment and development of youth agribusiness; and
- (v) Facilitating coordination and monitoring of youth agribusiness support projects for enhancing learning, partnerships, and efficient and effective utilization of resources.

2.3 Key Performance Areas and Indicators of the BBT Program

The Ministry of Agriculture implemented the BBT Program through four key projects that focused on four key areas:

- (i) BBT Block Farm Project focuses on land acquisition, farm development, and youth engagement in agriculture.

- (ii) BBT Financing provides financial assistance through loans and investment mobilization.
- (iii) BBT Extension Scheme provides agricultural extension services and training.
- (iv) BBT Resilience Project (Borehole Project) aims to enhance water availability for agricultural activities.

Table 2.1 Provides the KPIs of BBT Programm for 8 Years of Implementations.

Table 2.1: BBT Key Performance Indicators (KPIs) Summary for 8 Years of Program Implementation

Indicator	The total Number of Targets
BBT Program Document Development and Inauguration	1
Development of BBT Implementation Tools (PIM & CS)	2
BBT Program Awareness Creation to Stakeholders	0
Identification and Strengthening of Youth Incubation Centers	13
Development of Youth Recruitment, Training, and Block Farm Operations Guideline	1
Development of Youth Training Manual (Curriculum)	1
Youth Recruitment	6,812
Capacity Building to Selected Youth into Incubation Centers	7,624
Land Acquisition for BBT Block Farm Establishment (Hectares)	61,000
Block Farm Development (Clearance & Land Preparation)	66,320
Establishment of New Projects under the BBT Program	2
Development of BBT Investment Manual for Resource Mobilization	1
Development of BBT Projects for Donor-Funded	7
Resource Mobilization for BBT Implementation	0
Establishment of BBT Block Farm at the Local Government Level	30
Establishment of Youth Cooperatives in Block Farms	7
Provision of Loan to Youth through BBT Program (AGITF)	700
Provision of Extension Services under BBT Extension Project	1,400
BBT Borehole Project	67,998
Conduct BBT Mid-Performance Review	1
Conduct BBT Final Performance Review	1

Source: BBT Plan and Result Framework, 2022/2023 -2029/2030

Table 2.1 indicates the Key Performance Indicators for BBT. The achievement of these indicators is crucial for the promotion of youth participation in agriculture, the enhancement of the sustainability of the BBT Program, and the strengthening of food security. **Appendix Five** provides the Key Performance Indicators, key achievements and targets for each year.

2.4 Legal Framework Governing the Implementation of the BBT Program

2.4.1 Governing Policies

(i) National Agricultural Policy, 2013

The policy requires the Government, in collaboration with other stakeholders, to ensure that farmer organisations are equipped with organisational leadership and entrepreneurship knowledge and skills. It also provides an enabling environment to attract private sector investment to take advantage of existing comparative and competitive advantages to enhance research and extension services.

(ii) National Employment Policy, 2008

The policy statement emphasises the enabling environment by ensuring that important inputs to enhance youth employment are made available by the Government, the Private sector, CSOs, and other employment stakeholders. The inputs for the enabling environment include infrastructure, skills training, vocational guidance and counselling, capacity building, business development, and financial services for business start-ups and improvements.

2.4.2 Strategies and Guidelines Governing the Implementation of the BBT Program

(i) Sustainable Development Goals (SDGs) and Five-Year Development Plan (FYDPs)

Figure 2.1 Summarises the linkages between the BBT program and the SDGs and FYDPs:

Figure 2.1: Linkage between the BBT Program, the Sustainable Development Goals and Five-Year Development Plans

Sustainable Development Goal Number 8

•BBT's main goal is to enhance youth engagement in the agricultural sector for sustainable and improved livelihoods as it intends to provide one million employment opportunities. This aligns with goal Number 8 of the SDG, which aims to promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all.

Sustainable Development Goal Number 2

•Food security will improve upon the full engagement of youth in Agriculture through mentorship, training, and facilitation of access to productive resources after implementation of BBT program. This aligns with Sustainable Development Goal 2, which aims to end hunger, achieve food security, improve nutrition, and promote sustainable agriculture.

Five Year Development Plan III (2021/22-2025/26)

•Key Interventions of the FYDP III as linked to BBT program are:
➤To accelerate inclusive economic growth through poverty reduction and social development strategies as well as productive capacity for youth, women, and people with disabilities;
➤Strengthen competitive crop value chain and commercialization as well as easing access to funds for graduates of education institution.

Source: Auditors' Analysis on the SDGs Goals and Five Years Development Plan III,2024

(ii) Program Booklet and Guidelines Governing the Implementation of the BBT Program

Figure 2.2: Summarizes Booklet and Various Guidelines Governing the Implementation of the BBT Program

<p><i>Building a Better Tomorrow: Youth Initiative in Agribusiness booklet, 2022.</i></p>	<ul style="list-style-type: none"> •The booklet is key as it provides crucial information regarding the BBT program. Among the key information is the challenges faced by youth in agriculture; BBT program strategic objectives’ priorities which are to Inspire, Empower, Engage, Enable, and coordinate youth agribusiness. •It illustrate the BBT program implementation framework and Institutions arrangement
<p><i>Guideline No.1: Training Provision in Incubation Centers and Operation of Large Farms of BBT Group Farms 2023.</i></p>	<ul style="list-style-type: none"> •Provide access procedures for young people to join the program. •Establishes procedures for the acquisition and ownership of Farms for beneficiaries and the procedure for the production of crops in the large joint farms. •Define the rights, obligations and responsibilities of the stakeholders when implementing the BBT Program.
<p><i>Guideline manual for the operation of Incubation Centers for commercial livestock fattening, 2022.</i></p>	<ul style="list-style-type: none"> •The guideline identified key aspects including the importance, objectives, and requirements for the establishment and operation of incubation for commercial Livestock Breeding Centers. •It classifies the roles of important stakeholders who participate in the establishment and operation of prospective Centers

Source: Auditors’ Analysis on the BBT Program Booklet and Guidelines Governing Implementation of BBT Program, 2024

2.5 Roles and Responsibilities of Key Players and Stakeholders in Managing the Implementation of BBT Program

2.5.1 Roles of Key Players in the Implementation of the BBT Program

The key stakeholders involved in the implementation of the BBT program include the Ministry of Agriculture, the Ministry of Livestock and Fisheries, and the President’s Office - Regional Administration and Local Government. Their detailed roles and responsibilities are explained in **Figure 2.3**.

Figure 2.3: Roles and Responsibilities of Key Players

Ministry of Agriculture	Ministry of Livestock and Fisheries	President’s Office - Regional Administration and Local Government
<ul style="list-style-type: none"> • Allocate annual budget to support youth activities; • Coordinate Other Youth Agribusiness Support Institutions (OYASI), NGOs and partner activities; • Conduct monitoring and evaluations; • Support policy enabling activities; • Monitor LGAs financial and land resources allocation to youth activities; • Organise annual meeting for LGAs; • Consolidate Annual BBT-YIA report; • Coordinate with Youth Agribusiness Association for the Annual Meetings; and • Facilitate the organization of NGOs and OYASIs meetings/workshops or networking events 	<ul style="list-style-type: none"> • Facilitate availability of financial resources; • Prepare and coordinate implementation of the fattening of livestock for meat; • Coordinate the operation of incubation Centers through the Department of Research, Training and Extension services; and • Conduct monitoring and evaluation of the operation of incubation centers 	<ul style="list-style-type: none"> • Identify, map, and safeguard sufficiently large productive Agricultural land that can be set aside for the youth agribusiness parks; and • Coordinate Non-Government Organisation (NGOs) and Community Development Officers and extension staff at the field.

Source: Auditors’ Analysis on the Organisational Structure of the Sampled Ministries, 2024

2.5.2 Roles of Other Stakeholders

The implementation of the Building the Better Tomorrow - Youth Initiative in Agribusiness program involves other stakeholders such as National Irrigation Commission (NIRC), Training Research Institutions (Livestock Training Agency (LITA), Tanzania Livestock Research Institute (TALIRI) and Fisheries Education and Training Agency (FETA)) the Youth Agribusiness Association, Tanzania Bankers Association, Agricultural Input Trust Fund, Development Partners and Private Sector. The roles and responsibilities of

each stakeholder involved in the implementation of the BBT Program are clarified in **Figure 2.4**.

Figure 2.4: Stakeholders Involved in the Implementation of BBT - Program

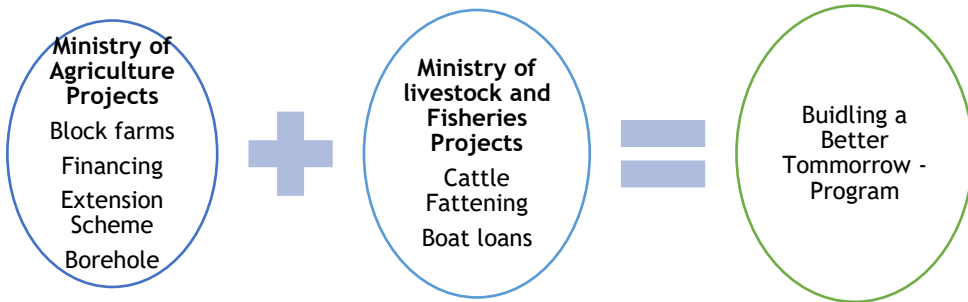
<p><i>Training/Research Institutions</i></p>	<ul style="list-style-type: none"> • Provide training, internship, incubation grounds and human resources to facilitate the implementation of BBT- programme • Examples are LITA, TALIRI, FETA and MATI
<p><i>National Irrigation Commission (NIRC) and National Ranching Company Limited (NARCO)</i></p>	<ul style="list-style-type: none"> • NIRC was responsible for establishing irrigation infrastructure at Block Farms • NARCO was responsible for preparation of commercial cattle fattening sites infrastructure for post incubation activities
<p><i>Financial Institutions</i></p>	<ul style="list-style-type: none"> • Facilitate the provision of loans to youth in agribusinesses projects.
<p><i>Private and Development Partners</i></p>	<ul style="list-style-type: none"> • Coordinate activities and sustain youth-led agribusinesses; Make a forum for youth to be heard in shaping BBT-YIA programme for better results, Coordinate and provide oversight in implementing youth activities • Examples are Tanzania Cooperative Development Commission (TCDC) and Youth Agribusiness Association

Source: Auditors’ Analysis on the Stakeholders Involved in the Implementation of BBT Program, 2024

2.6 Projects and Process for the Implementation of the BBT Program

The BBT program has various projects implemented by the Ministry of Agriculture and the Ministry of Livestock and Fisheries. The list of projects implemented by each ministry is shown in **Figure 2.5**.

Figure 2.5: Projects Implemented by Key Stakeholders under BBT - Program



Source: Auditors' Analysis of the BBT Implementation Manual, 2024

Therefore, the processes for the implementation of the BBT program is done through these projects, implemented by the Ministry of Agriculture and the Ministry of Livestock and Fisheries. The various projects under BBT and their implementation processes are explained in detail below:

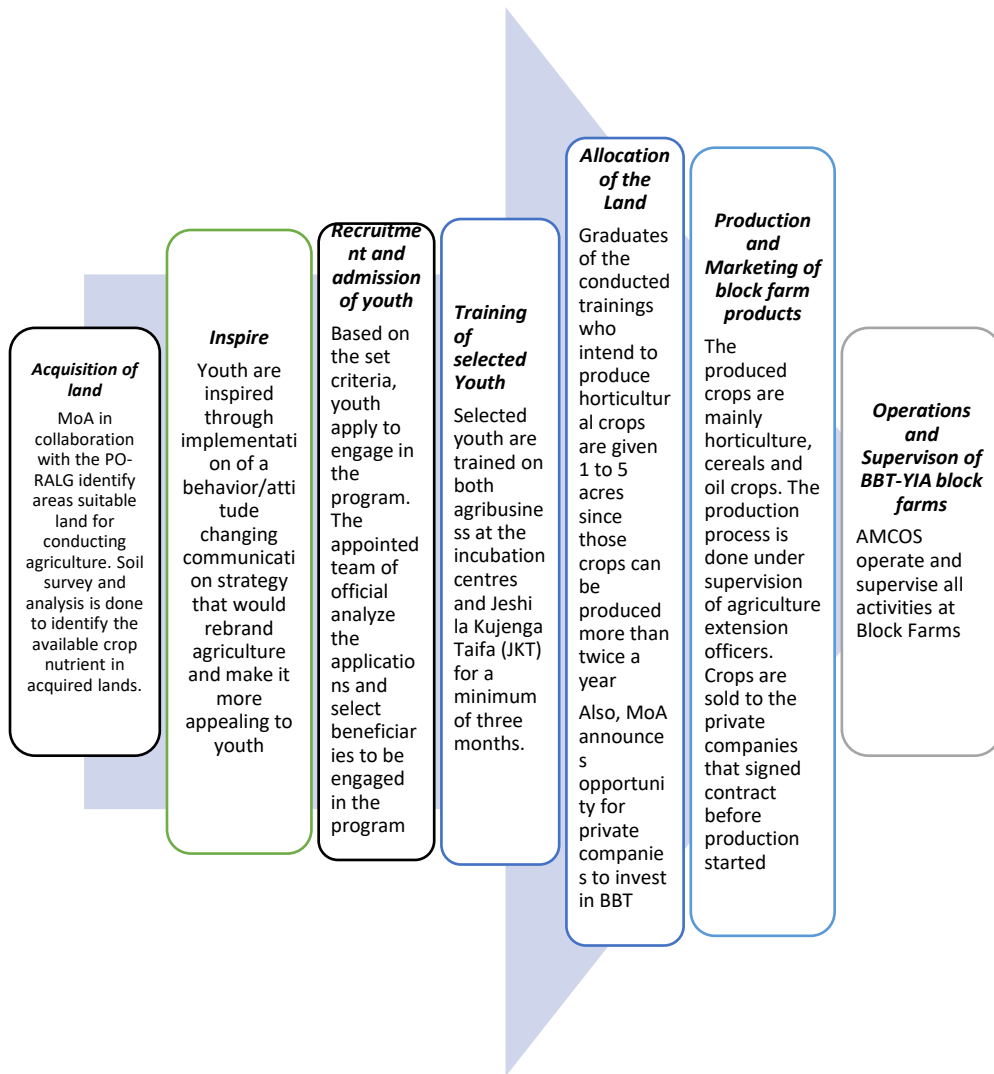
2.6.1 BBT Projects under the Ministry of Agriculture and their Implementation Processes

The BBT program under the Ministry of Agriculture is implemented through Four projects, namely block farms, BBT financing, and BBT extension and borehole projects. Up to the date of this audit in December 2024, all four projects were operational. The implementation of the four projects is detailed hereunder:

(i) Implementation of the Block Farms Project

The implementation of the block farm project includes the acquisition of land, development of acquired land, recruitment and admission of youth, training of selected youth, allocation of land, production and marketing of block farm products, and operation and supervision of the block farm. **Figure 2.6** provides a detailed explanation of the implementation process for the block farm project.

Figure 2.6: Process of Implementation of BBT Program - Block Farming Source



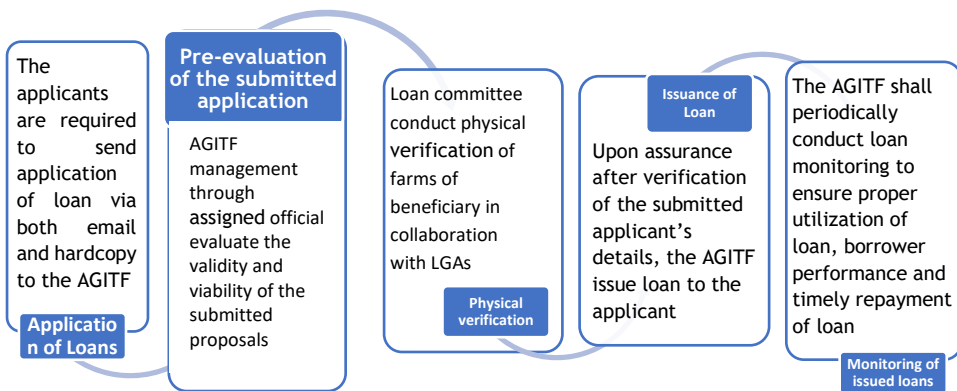
Source: Auditors' Analysis on the Guideline for Establishment Operation and Supervision of Block Farm, 2024

(ii) Implementation of BBT Financing Project

The implementation of the BBT financing project involves the application of loans, pre-evaluation of the submitted application, physical verification, issuance of the loans and monitoring of issued loans. **Figure 2.7** provides a

detailed explanation of the processes for the implementation of the BBT financing project.

Figure 2.7: Processes for the Implementation of the Financing Project

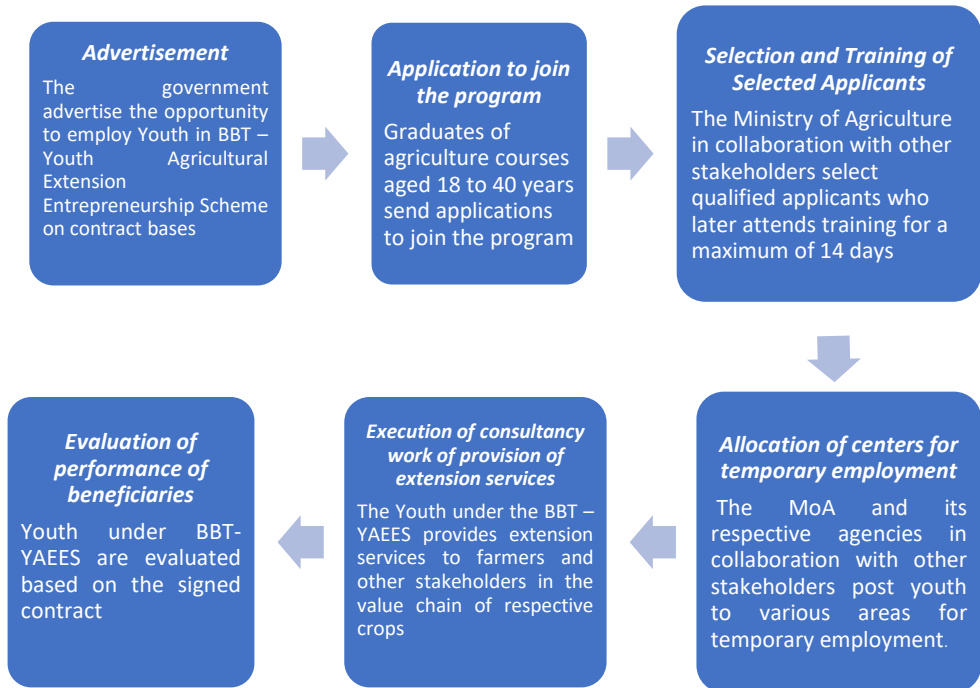


Source: Auditors’ Analysis of the Agriculture Inputs Trust Fund Credit Policy of 2022, 2024

(iii) Implementation of Youth Agricultural Extension and Entrepreneurship Scheme Project

The implementation of the BBT Youth Agricultural Extension Entrepreneurship Scheme project involves advertisement of the opportunity for youth employment, application to join the program, selection and training of selected applicants, allocation of centres for temporary employment, execution of consultancy work for the provision of extension services and Evaluation of the performance of beneficiaries. **Figure 2.8** provides a detailed explanation of the processes for the Youth Agricultural Extension Entrepreneurship Scheme Project.

Figure 2.8: Processes for the Youth Agricultural Extension Entrepreneurship Scheme Project

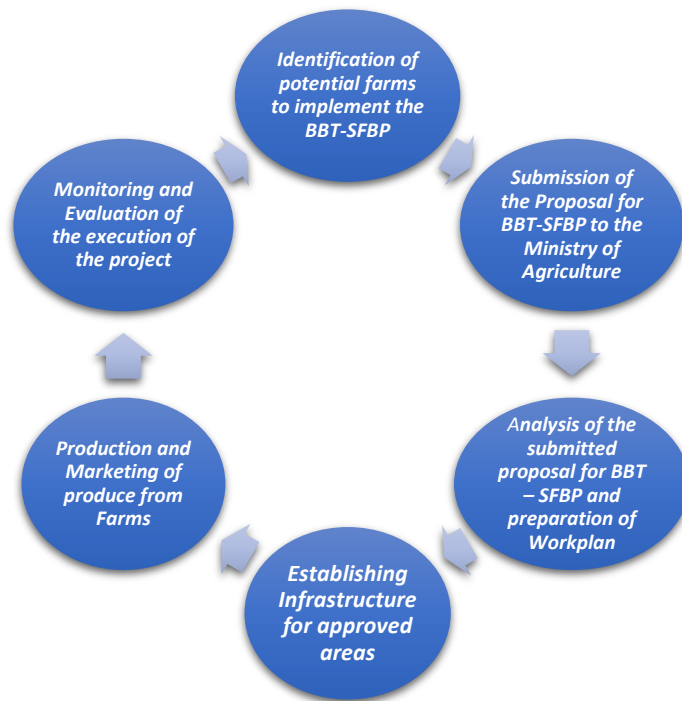


Source: Auditors’ Analysis on the Guideline for Agriculture Extension Scheme, 2024

(iv) Smallholder Farmers’ Borehole Project (BBT - SFBP)

The implementation of the BBT smallholder farmers Borehole Project involves the identification of potential farms to implement the BBT-SFBP, submission of the proposal for BBT-SFBP to the Ministry of Agriculture, analysis of the submitted proposal of BBT-SFBP and preparation of work plan, establishing infrastructure for approved areas, production and marketing of products from the farms, and monitoring and evaluation of the execution of the project. **Figure 2.9** provides a detailed explanation of the processes for the implementation of the Smallholder Farmers’ Borehole Project.

Figure 2.9: Processes for the Implementation of Smallholder Farmers' Borehole Project



Source: Auditors' Analysis on the BBT Guideline for Small Holders, Farmers' Bore Hole Project, 2024

2.6.2 Implementation of BBT under the Ministry of Livestock and Fisheries

The BBT program under the Ministry of Livestock and Fisheries involves two projects, which are Cattle Fattening and aquafarming, implemented through the following processes:

i. Implementation of the Cattle Fattening Project

The implementation of the cattle fattening project involves the construction of infrastructures at the incubation centres, recruitment and admission of youth, training of both mentors and selected youth, purchasing of cattle, fattening of cattle, marketing of fattened cattle, and post-incubation. **Table 2.2** provides a detailed explanation of the processes for the implementation of the fattening project.

Table 2. 2: Processes for the Implementation of the Cattle Fattening Project

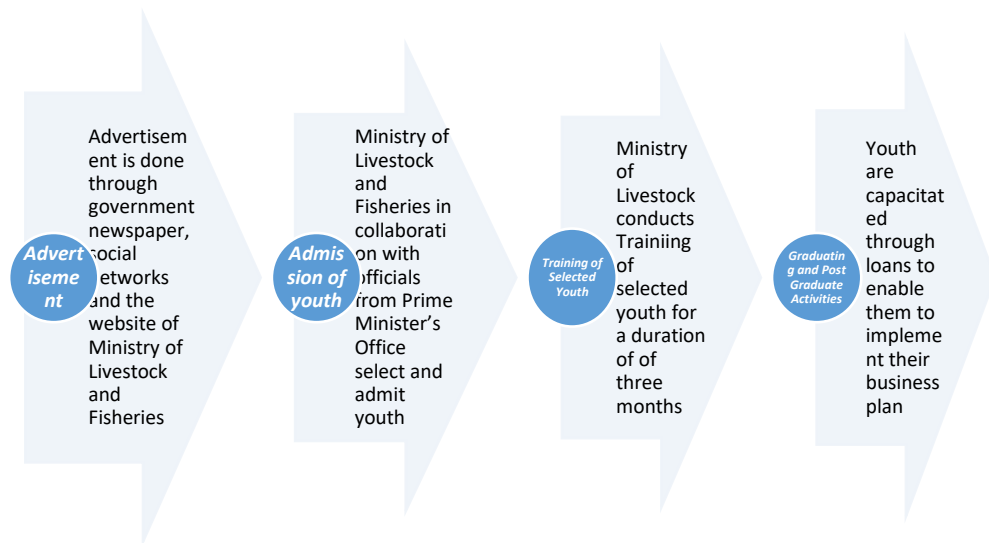
Construction of infrastructures at Incubation centres	The Ministry of Livestock and Fisheries uses its training institutes as incubation centres. The fattening sheds are prepared around their training institutes of TALIRI and LITA.
Recruitment and admission of youth	The process of selection and admission is under the Ministry of Livestock and Fisheries through its agencies, LITA and TALIRI.
Training of both mentors and selected youth	Mentors are trained to enable them to manage the operation of centres efficiently, while selected youth are trained on the concept of commercial cattle fattening.
Purchasing of cattle	Youth purchase cattle either at auctions or from private sellers through the application of knowledge imparted to them.
Fattening of obtained cattle	Cattle fattening is a livestock production practice that reduces cattle movements, thereby providing extra special foods for fattening cattle more quickly.
Marketing of fattened cattle	The main targeted customers in this project are meat factories in the country and abroad, as well as other stakeholders/consumers within the country.
Post incubation	Graduate youth are linked with NARCO and financial institutions to facilitate the establishment, investment and operation of their own commercial livestock fattening projects.

Source: Auditors' Analysis on the Training Guideline Number One on the Incubation Centres and Operation of Block Farms for the Year 2023, 2024

ii. Processes for the Implementation of Aquafarm Project

The implementation of the fisheries project involves advertisement, admission of youth, training of the selected youths, and graduation and post-graduate activities. **Figure 2.10** provides a detailed explanation of the processes for the implementation of the fisheries project.

Figure 2.10: Processes for the Implementation of Fisheries Project



Source: Auditors' Analysis on the BBT Program Implementation Manual (2022/23- 2029/30), 2024

2.7 Resources Arrangement for Managing the Implementation of the BBT Program

2.7.1 Funding Arrangement

A review of the BBT program document noted that the BBT's estimated budget in the MoA is TZS 356.199 billion (USD 148,416,167)¹¹. Of this, 24%, equivalent to TZS 85.48 billion, comes from the government, specifically the Ministry of Agriculture and President's Office Regional Administration and Local Government. The remaining 76%, equivalent to TZS 270.71 billion, comes from Development Partners, NGOs, and the private sector.

The Program document further indicates that, from PO-RALG through Local Government Authorities, the source will be half of the 2% of the LGAs' funds for the youth; for the private sector, the source will be revenue from contract farming facilitation; for NGOs, the source will be from an

¹¹ Building a Better Tomorrow: Youth Initiative for Agribusiness Program Document 2022-2030 Pg 47

estimated value of youth projects in Agriculture and Development partners, the source will be Agriculture, youth and climate change financing.

To ensure effective implementation of the planned program activities, each ministry responsible for program implementation is allocated funds, as detailed in **Table 2.3**. The budget covers two years since the program was implemented in the financial year 2022/2023. The years under consideration include 2022/23 and 2023/24 as detailed hereunder

Table 2.3: Budget for Implementation of BBT Program at Responsible Ministries

Name of the Ministry	Aspects	Financial Year 2022/23		Financial Year 2023/24	
		Amount in million	in TZS	Amount in million	in TZS
MoA	Budget		3,000		3,000
	Actual Disbursement		3,000		6,900
PO-RALG	Budget		7,600		7,600
	Actual Disbursement		0		0
MoLF	Budget for cattle fattening		4,468		3,518
	Actual Disbursement		3,741		0
	Budget for Aqua farm project		0		10,500
	Actual disbursement		0		0

Source: MTEF of Respective Ministry (MoA, PO-RALG & MoLF) for the Financial Year 2022/23 and 2023/24

Table 2.3 shows that the Ministry of Agriculture disbursed the budgeted amount as required. For the Financial Year 2022/23, the budget was disbursed by 100%, while for the Financial Year 2023/24, the budget was disbursed by 230%. In addition, the President’s Office - Regional Administration was required to allocate TZS 7.6 billion annually for the implementation of the BBT Program; however, for the two-year program implementation, PO-RALG did not disburse the funds for implementation of the program as per requirement of program document.

Moreover, at MoLF, 84% of the funds were disbursed for cattle fattening in the financial year 2022/23. In the financial year 2023/24, according to interviewed MoLF officials, the budget was shifted to Local Government

Authorities where the program was implemented, but the budgeted funds were not disbursed from the PO-RALG. In addition, for the Aquafarm project, the planned budget was TZS 10.5 billion but the fund was not disbursed.

Note:

The budget, as indicated in **Table 2.3**, was based on the budget proposal of the BBT booklet, 2022. All two ministries did not allocate their annual budget for the implementation of the BBT program. The disbursed fund at MoA was based on reallocated funds for the two financial years of 2022/23 and 2023/24.

2.7.2 Human Resources Arrangements for Implementation BBT Program

To ensure the effective implementation of the BBT, the Ministry of Agriculture established a BBT coordination office dedicated to this purpose. In addition, the Ministry of Livestock and Fisheries established a Research, Training and Extension Services directorate dedicated to this purpose. **Table 2.4** shows the number of staff required and available under the two implementing Ministries.

Table 2. 4: Required and Available Staff for Implementation of the BBT Program

Name of Directorate/Unit	Required Number	Available Number
Ministry of Agriculture	12	12
Ministry of Livestock and Fisheries	20	15

Source: Auditors' Analysis of Information from MoA and MLF Personnel Enrolment of Staff, 2024

Table 2.4 shows that the BBT Coordination Office at the Ministry of Agriculture (MoA) requires 12 staff members to execute various activities under the BBT Program, and all required staff are available. The staff allocated at the Ministry of Livestock and Fisheries, specifically to the responsible directorate, namely the Research, Training and Extension Services Directorate, were 15 out of 20 required - with a deficit of 5 staff, which is equivalent to 25%.

CHAPTER THREE

AUDIT FINDINGS ON THE IMPLEMENTATION OF THE BUILDING A BETTER TOMORROW PROGRAM IN THE MINISTRY OF AGRICULTURE

3.1 Introduction

This chapter presents audit findings on the implementation effectiveness of the Building a Better Tomorrow (BBT) Program. Specifically, the findings demonstrate the extent to which youths have been engaged in the agriculture sector through the BBT program, explain the initiation, planning, implementation, and coordination of the BBT Program. Below are the details of these findings.

3.2 Attainment of the Overall Target of Engaging 12,000 Youth in the Agriculture Sector to Attain 12,000 Youth-led Agribusinesses for Sustainable and Improved Livelihood through the BBT Program

A review of the program progress reports for the financial years 2022/23 and 2023/24 showed a risk of not achieving the overall set target of enabling 12,000 youths to have sustainable and profitable led agribusinesses in 8 years of program implementation. This is because the audit noted a slow rate of youth engagement in the agriculture sector through the BBT program. In addition, the audit noted that, not all youths who graduated from incubation centres were engaged in BBT block farms, cattle fattening and aquaculture, as the details below indicate.

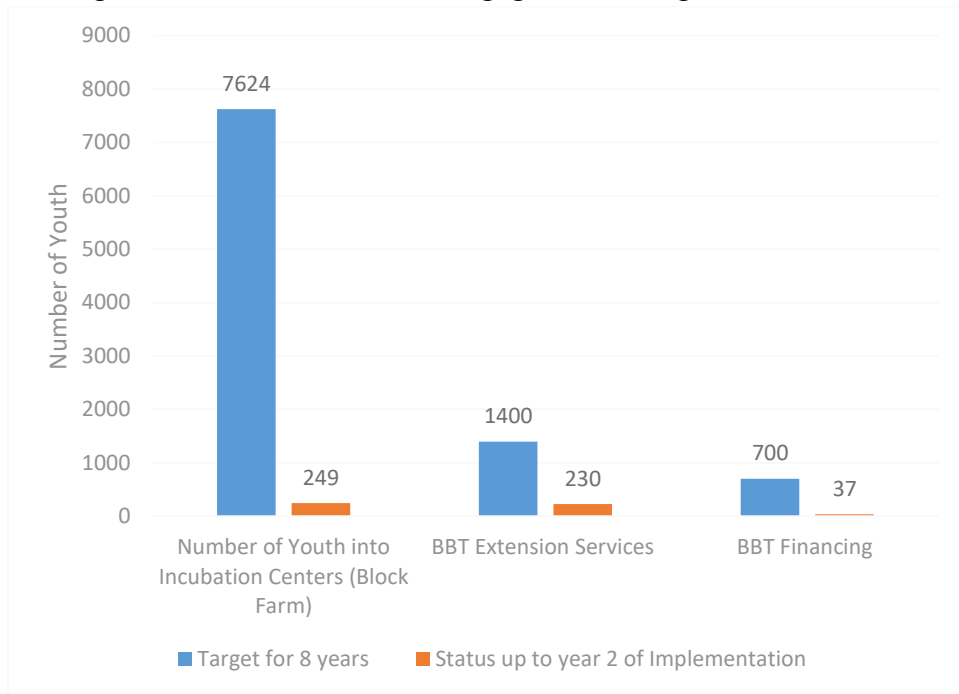
3.2.1 Slow Rate of Youth Engagement in the Agriculture Sector

The review of Program Progress Reports for the financial years 2022/23 and 2023/24 noted that, the number of youth directly engaged in the agriculture sector and those employed in the agriculture sector was low compared to the overall set target.

As of October 2024, the total number of youth engaged in the agriculture sector through the BBT program was 514 out of 9,724 (5%) target in 8 years. This number was from three projects: block farm (249 youth), BBT extension services (230 youth), and BBT financing through AGITF 37 youths.

The targets and implementation status of each are detailed in **Figure 3.1**.

Figure 3.1: Status of Youth Engaged in the Agriculture Sector



Source: Auditors' Analysis of BBT Quarterly Report and Program Performance Key Indicators, 2024

The audit noted that 249 out of 514 youth were engaged in the production of sunflowers at Chinangali Farm in the Dodoma region. The original plan was to provide the graduates with five acres each for horticulture, but this was not the case up to October 2024. The audit noted that all 249 youth cultivated sunflower on one farm of 620 acres for the 2023/24 season, which is 50% of the planned land.

Failure to engage youth in horticulture production was caused by delays in the construction of farm infrastructures such as boreholes and irrigation systems (drip and centred pivot systems) for block farms. This was due to inadequate mobilization of funds, as detailed in **Section 3.4.3(a)** of this report.

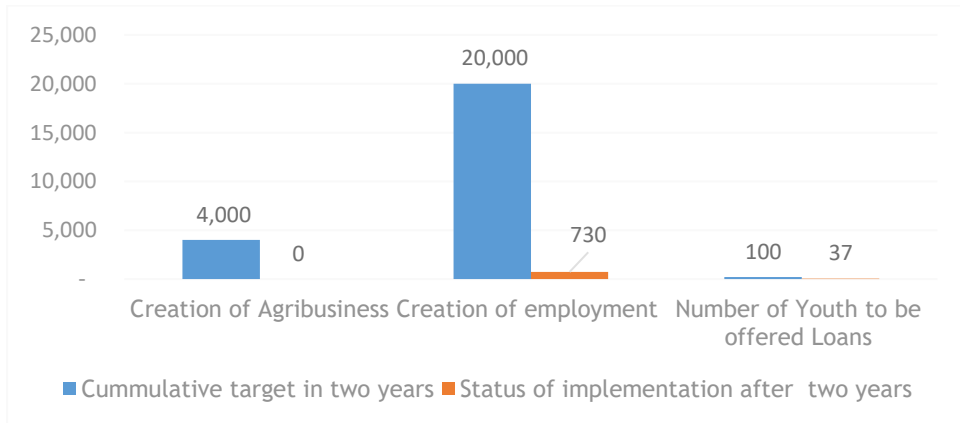
The audit further noted that, 230 youth were provided with the extension services under the BBT Extension Scheme program through the Tanzania Cotton Board, while 37 were provided with loans to support their agriculture activities. The total amount of loan provided to these 37 youth was TZS

311.70 million, whereby the individual loan ranged from TZS 1.8 million to TZS 40 million.

Furthermore, the status of the implementation of the program on an annual basis revealed that the program planned to create 2,000 agribusinesses annually. However, up to the second year of implementation, no agribusiness has been created out of the 4,000 that would have been. Also, the program planned to create at least 10,000 direct jobs on an annual basis and 20,000 in two years of project implementation, but up to the second year of implementation, only 230 youths (1.2%) got temporary employment through an extension project.

In addition, the annual target of BBT financing was to offer loans to 100 youths annually. However, in the first year of implementation, only 37 beneficiaries (37%) received the loans. The details are further shown in **Figure 3.2**.

Figure 3.2: Cumulative Status after Two Years of Implementation



Source: BBT Program Document, BBT Progress Reports, and BBT Loan Portfolio, 2024

Figure 3.2 shows that there was no creation of agribusiness after two years of implementation of the BBT program as targeted. Furthermore, the Program created only 3% (730) out of the targeted 20,000 in the two years of program implementation. In addition, only 37% (37 out of 100) of targeted youth were given loans.

Slow progress in engaging youth in the agriculture sector may affect the overall objective of enabling 12,000 youth to have sustainable and profitable led agribusiness in the country by 2030. This, in turn, will affect

the target of creating 60,000 jobs at the end of the program by 2030. This is because up to the time of this audit in October 2024, there was no evidence of graduated youth with any sustainable and profitable agribusiness established under the program.

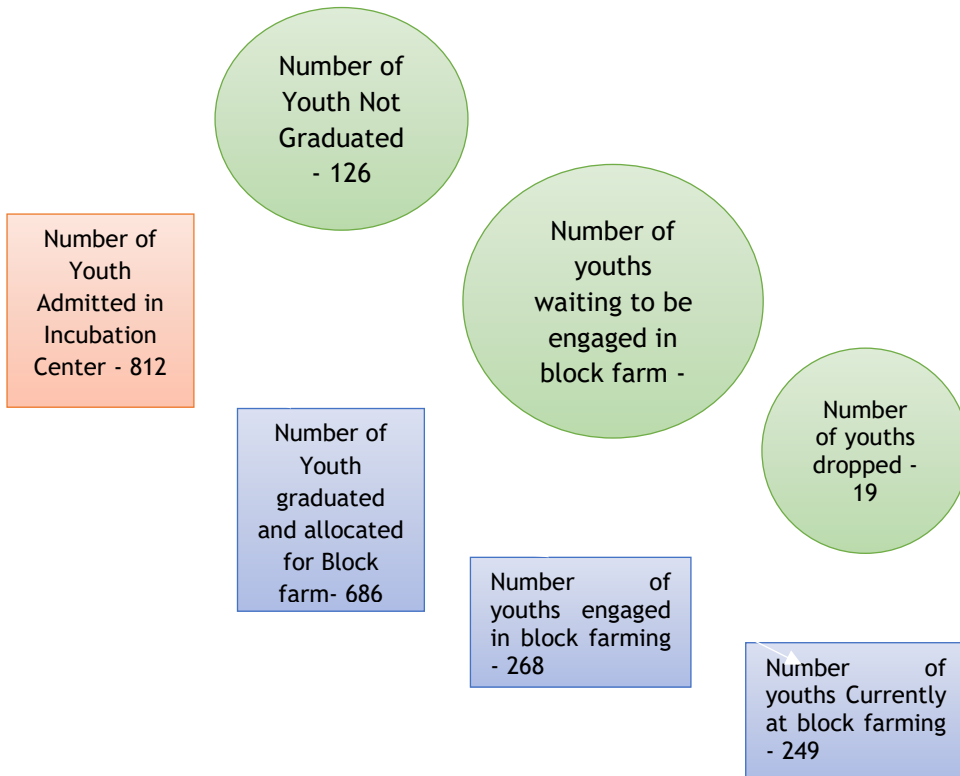
3.2.2 Not All Youths Graduated in Incubation Centres were Engaged in the Agriculture Sector through BBT Block Farms

Despite the target to train a total of 187,500 youth per year, as indicated in the BBT program document, up to the second year of implementation, the number of trained youth was only 812, which is equivalent to 0.4 per cent of the annual target.

The lack of engagement in the planned youth training activities was primarily due to inadequate preparation of plans and strategies, as well as the delay in allocating the necessary budget for the training programs. Moreover, a review of the Fourth Quarterly Report for the financial year 2023/24 from the Ministry of Agriculture shows that 812 youth were admitted to the incubation centres in order to train them in Block farming activities. Out of these 812 youths, 686 were successfully allocated for block farming, out of whom 268 were allocated to the Chinangali Block farm, and 418 the Ndogowe Block farm in the Dodoma region.

During the site visit at Chinangali and Ndogowe block farms in September 2024, the audit noted that Chinangali block farm had 249 youth engaged in agriculture business out of the 268 supposed to be allocated to Chinangali Block farm. The 418 youth who were supposed to be allocated at Ndongowe Block farm were not yet engaged in agriculture activities by the time of this audit, as indicated in **Figure 3.3**.

Figure 3.3: Status of Graduated Youth and their Engagement in the Agriculture Sector



Source: Auditors' Analysis of the BBT Quarterly Report and Site Visit, 2024

Figure 3.3 shows that 418 incubated youth, equivalent to 63%, were yet to be engaged in block farming. The plan was to engage these 418 youth at Ndogowe Block Farm to produce cereal crops after their graduation, which took place in September 2023. **Figure 3.3** also indicates that 19 youths dropped out after graduation because some got employment, others decided to engage in other activities, and others were terminated due to disciplinary issues as per BBT Guideline Na. 1.

The cause for not engaging 418 youth at Ndogowe Block farm was a delay in the preparation of the farm and farm infrastructures and facilities such as houses and irrigation infrastructures (boreholes, water storage ponds, and drainage systems). The findings regarding the infrastructure development will be explained in details in **Section 3.5.4 (b)** of this report. The audit noted that the planned completion date of this program component was 20th

August 2023, implying that completion of this activity was delayed for one year. Failure to engage the youths in agriculture activities as planned contributes to the risk of not achieving the overall goal of engaging 12,000 youth agri-entrepreneurs running a total of 12,000 profitable agribusinesses in the country. The noted risk of failure in the achievement of the overall program goal is to a large extent, contributed by inadequate initiation, planning, implementation and coordination of the BBT program. Weaknesses noted in these processes are explained in detail below.

3.3 The Ministry of Agriculture did not Take All Critical Steps during the Initiation of the BBT Program

The audit noted that the Ministry of Agriculture did not adequately follow all steps in the initiation of the BBT program. This was due to noted weaknesses in the preparation of the preliminary feasibility studies, projection of the program scope and involvement of key stakeholders as detailed hereunder:

3.3.1 Inadequate Conduct of Preliminary Feasibility Study

The audit noted that the Ministry of Agriculture did not adequately conduct a preliminary feasibility study prior to the implementation of the BBT Program contrary to Sections 2.1 and 2.3 of the Guidelines for Project Planning and Negotiations for Raising Loans, Issuing Guarantees and Receiving Grants of November 2020, which required the MoA to prepare a feasibility study or project proposal during initiation, assessing the project's needs, size, scope, and current and future benefits. This reality was noted from the gaps found in the scope of the program and the general information about the ESIA process, as shown in **Table 3.1**.

Table 3.1: Status of Preliminary-feasibility Studies

Component required to be Conducted in the Pre-Feasibility Study	Component Conduction Status	Remarks /Compliance Status
Preparation of the Concept note	Conducted	Complied
Scope of the Program	Inadequately done	The preliminary study did not include BBT boreholes and extensions
Preliminary cash flow projections	Conducted	Complied
Brief analysis of the social-economic impact of the program	Conducted	Complied
ESIA	Not timely conducted	ESIA was not timely conducted

Source: Auditors' Analysis from the Program Initiation Document, 2024

Table 3.1 shows that the Environmental and Social Impact Assessment was not conducted during the preliminary feasibility study.

The audit noted that¹² the preparation of the Chinangali block farm (the first block farm to be developed) started in August 2023, while the ESIA was completed on 21 November 2023, three months later.

However, the conducted ESIA did not consider the requirement of the earmarked financial resources for the program during its preparation. This compelled repetition of the ESIA to accommodate the financial requirements. The second assessment was completed in May 2024 while the project was ongoing.

This has resulted in a need to add some activities which were not initially included in the program scope. In addition, the situation led to the implementation of the program before the disbursement of funds for the earmarked activities.

¹² Letter with reference number MA.12/269/03 dated 27 February 2023 from the Ministry of Agriculture to various stakeholders requesting cooperation and suggestions on the ESIA study.

In addition, the late conduct of ESIA resulted in the identification of potential risks and impacts of project implementation on the environment, people and economy during program implementation instead of the planning stage, a situation which limited knowledge of the mitigation measures prior to program implementation.

3.3.2 Inadequate Determination of the Scope of the BBT Program

The Ministry of Agriculture is required to ensure that the existing project needs in terms of size and scope, as well as current and future benefits and demand for the project,¹³ are well clarified.

As indicated in **Section 3.3.1**, the Ministry of Agriculture did not adequately establish the scope of the BBT program during the program initiation.

A review of the Program Document, 2022 indicated that the Ministry of Livestock and Fisheries, Ministry of Health and National Irrigation Commission were not included in the program document as among the key program implementors. The audit noted that these entities were excluded because they were not mapped out during the initiation of the BBT program.

However, the audit noted that during the program implementation, the National Irrigation Commission was given the responsibility of constructing irrigation infrastructures on the block farms. The Ministry of Livestock and Fisheries was given the responsibility of implementing cattle fattening and aquafarm project activities, while the Ministry of Health was given the responsibility of providing health insurance to the youths through the National Health Insurance Fund.

Further review of the Program Document 2022 revealed that the document did not include the cattle fattening and aquafarm project activities implemented by the Ministry of Livestock and Fisheries. Interviews with officials from the Ministry of Agriculture revealed that, initially, the focus of the program was on crop agriculture as a core business of the Ministry of Agriculture. However, over time, an interest in expanding the scope was widened, and a need was shown to include livestock and fisheries activities

¹³Para 2.1 of the Guidelines for Project Planning and Negotiations for Raising Loans, Issuing Guarantees, and Receiving Grants of November 2020

to make them part of the initiatives to enhance agricultural development for the youths.

Additionally, the BBT program implemented by the Ministry of Agriculture has four projects: BBT Block Farms, BBT Extension Services, BBT boreholes and BBT financing. However, the review of the BBT Program Document indicated that the program document intensively covered BBT block farm project activities while activities for the BBT Extension Services and BBT boreholes were not covered at all.

Furthermore, officials from the Ministry of Agriculture and the Ministry of Livestock and Fisheries were interviewed, and it was revealed that the two ministries were working together to revise the Program Appraisal Document to facilitate the mobilization of funds from AfDB. The activity to revise the program document started on 03 October 2023, but the revised program document was not finalised up to the time of completion of this audit in December 2024. For the improvement of the Program, among other things, decentralising the program to Local Government Authorities and including some of the activities that were not covered during program initiation were found necessary. **Table 3.2.** provides details on the scope of coverage of the BBT Program.

Table 3. 2: Scope Coverage of BBT as included in the Program Documents of 2022 and Draft the Revised Program Documents

Item Covered	Status of coverage in the Program Document of 2022 (in Use)	Status of coverage in the Draft Revised Program Appraisal Document
Activities	Block Farm activities	Block Farm activities
		Livestock fattening
	BBT Financing	Financing Youth Agribusiness
Stakeholders	Ministry of Agriculture	Ministry of Agriculture
	PO-RALG	PO - RALG
	Development Partners	Development partners and
	Bankers Association	Financial Institutions
	Private Sector and Non-Governmental Organisations	Private sector
	Training Institutions	Training Institutions
	Prime Minister's Office	Prime Minister's Office
		Ministry of Livestock and Fisheries
		Wildlife Conservation Society
		Farmers and Livestock keeper
	BBT Beneficiaries	
Areas (Regions/Districts)	12,000 villages across the country	Chunya-Mbeya, Kongwa and Chamwino in Dodoma

Source: Auditors' Analysis of the Program Documents, 2024

Table 3.2 shows the coverage difference in the scope of the program and indicates additional cattle fattening activities that were not covered in the program document of 2022. It also indicates additional stakeholders such as the Ministry of Livestock and Fisheries, Wildlife Conservation Society, Farmers and Livestock keepers, and BBT Beneficiaries.

However, the draft Program Appraisal Document used to request funds from AfDB did not include BBT Extension Services activities, which were not covered in the Program Document of 2022 despite the Ministry's implementation of those activities.

The noted cause for the inadequate coverage of the scope during the initiation of the program was inadequate coordination among the key stakeholders, such as the Ministry of Livestock and Fisheries, during the initiation and planning of the program. The audit noted that the Ministry of Livestock and Fisheries was only involved during the program's implementation.

3.3.3 Inadequate Involvement of Stakeholders during the Initiation of the Program

According to the BBT Program Document, 2022, the Ministry of Agriculture is the main coordinator of the BBT program and was responsible for mapping out all key stakeholders during the implementation of the BBT program.

A review of performance reports from the Ministry of Agriculture on the involvement of stakeholders for the financial year 2022/23 - 2023/24 indicated that, there was inadequate involvement of key stakeholders during the initiation of the program, as detailed in **Table 3.3**.

Table 3. 3: Extent of Involvement of Key Stakeholders during the Initiation of the Program

Name of Reviewed Report	Stakeholders involved	Remarks
Technical workshop on review of the concept note and development of a comprehensive program named “Building a Better Tomorrow program” held at Morena Hotel, Morogoro, from 10 th - 14 th March 2022	RUCODIA, ASPIRES, USAID, AGRA, Data lab, Nexis Africa, Serengeti bytes, JATU Plc, SUGECO, Malembo Farms, Magole Farms, ESRF.	The listed stakeholders were mostly NGOs and private individuals, while agencies such as the National Irrigation Commission were not involved, although they were key stakeholders in establishing irrigation infrastructure. The Ministry of Energy was not involved, although it was key in the provision of electricity infrastructure at the block farm.
Report on the admission for the Agriculture Training Youth, dated 16 February 2023	MoA, the Office of the Prime Minister, the President’s Office State House, PCCB and PO-RALG	The activity was implemented based on the mandate and technical expertise.
Report for the meeting between MoA and development partners - agriculture working group (DPS-AWG) held on 24th March 2022 at Kilomo IV conference room in Dodoma	USAID, EU; AGRA; UNDP; WFP, WB, Ireland, USAIDF, AfDB, Norway, ICRISAT, UNIDO, IFAD, JICA, CGIAR, Netherlands, FAO and MOA	The Ministry of Finance is missing, which is key in facilitating the acquisition of all grants and loans. PO-RALG and NGOs were also not involved, although later in the program document, they were mapped as among funders.

Source: Auditors’ Analysis of Reports from MoA, 2024

Table 3.3 shows the extent of involvement of stakeholders during the initiation of the BBT Program. The table shows the inadequate involvement of key stakeholders such as the National Irrigation Commission, PO-RALG - RALG and the Ministry of Finance.

As a result, there are delays in implementing planned program activities, such as the construction of irrigation infrastructures by the Ministry of Agriculture through the National Irrigation Commission. Also, the reviewed budget and disbursed funds for the financial year 2022/23 and 2023/24 for the implementation of the BBT program revealed that, there were challenges in funding program activities as funds from earmarked sources like development partners, NGOs and private sectors were not disbursed.

3.4 The Ministry of Agriculture did not Adequately Plan for the Implementation of the BBT Program

The audit noted inadequate planning for the BBT program, evidenced by delays in the preparation of guiding documents, insufficient undertaking of the detailed feasibility study, and inadequate resource mobilization before the implementation of the BBT program. This is contrary to section 2.3 of the Guidelines for Project Planning and Negotiations for Raising Loans of November 2020, which requires the program/project planning to include the preparation of a feasibility study report/proposal and project cost allocation.

The situation was also contrary to the roles and functions of the Ministry of Agriculture through the Policy and Planning Section, which requires preparing the Sector's medium-term strategic plan, annual action plans and budgets for implementing the BBT Program and developing strategies for resource mobilization. The inadequate planning for the BBT Program is further explained hereunder:

3.4.1 The Ministry of Agriculture did not Adequately Prepare Guiding Documents for the Implementation of the BBT Program

The audit noted the existence of two signed program documents with variations on the set target, the absence of a memorandum of understanding with financing agents, the existence of program documents which were not approved and the failure to update program documents, which is contrary to para 5.2.1 of the Guidelines for Project Planning and Negotiations for Raising Loans of November 2020, requires the program implementing agency in project implementation to develop project documents including guiding documents for the implementation of the BBT Program as detailed here under.

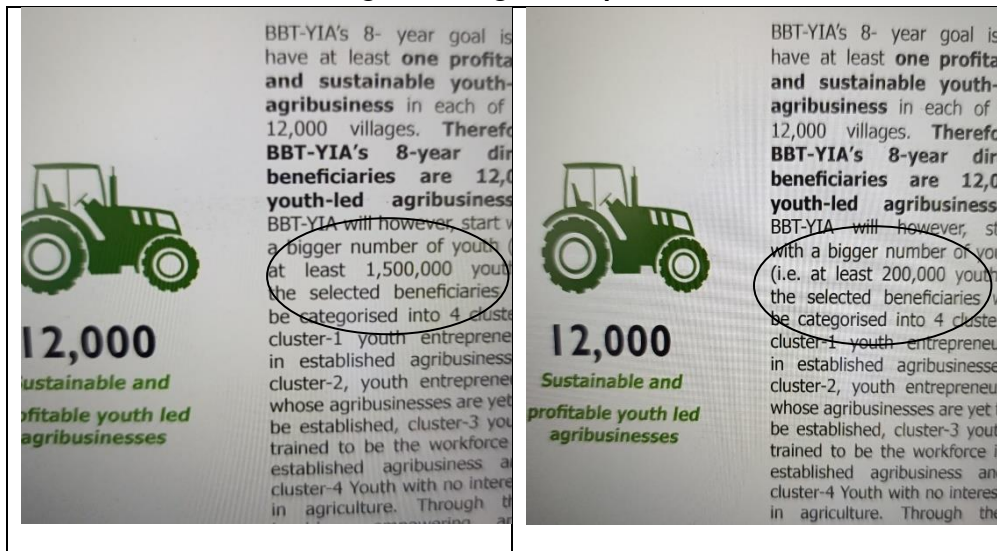
(a) Existence of Two Signed Program Documents with Variations on the Set Target of the Number of Youths to Start with

The audit noted that, the BBT program is guided by the Program Document of 2022. However, the audit noted the existence of two program documents with similar titles, Building a Better Tomorrow Youth Initiatives for Agribusiness (BBT-YIA) 2022-2030, which were approved in 2022.

A review of these program documents revealed variations in the two documents despite all of them being approved for use. The noted variation was on the set target of the number of youth to start with, whereby one program document indicated starting with 1,500,000 youth while the second document indicated starting with at least 200,000 youths. This was evidenced in various pages of these two documents. This resulted in a lack of clear strategies on how to attain the objectives of training 1,500,000 youth. For instance, the overall target was, as indicated in the programme document, to train 1500000 youth, but the resulting framework indicated that for 8 years of programme implementation, a total of 7624 were to be trained.

The situation can be observed in **Photo 3.1:**

Photo 3.1: Variation in the Set target of the Number of Youths to Start with during BBT Program Implementation



Source: Auditors’ Extract of Parts from the Two BBT Program Documents, 2024

Interviews with officials from the Ministry of Agriculture revealed that, out of the two targets mentioned in the two BBT Program documents, the specific target being considered consideration is 1,500,000 youth.

On the other hand, the audit noted contradicting directives from Guideline No. 1 for training youth at the incubation centre of 2023 and the BBT implementation Manual of 2022/23 - 2029/30. The guideline requires that youth who will be engaged in cereal crops shall be given land not more than 10 acres, while the implementation manual states that youth engaging in cereal crops shall be given land of a minimum of 10 acres.

This contradicting information may result in differences during the implementation of the program. as more than 10 acres can be issued to the youth depending on the decision maker. For example, one can issue more than 10 acres to youth as the Manual allows, although it contradicts the number mentioned in the Guidelines, which is the maximum of 10 acres.

(b) Absence of MoU and Contracts between the Ministry of Agriculture, Financing Agents and Off-takers

A review of the BBT Program Document of 2022 indicates that funds for the implementation of the BBT program activities were from different sources, as indicated in **Table 3.5**. However, there was no memorandum of understanding between potential financing agents and the Ministry of Agriculture that would have increased the chances of financing commitment prior to the start of the implementation of the Program.

The estimated total budget of the BBT program is TZS 356 billion for eight years, 2022/23 - 2029/30. The percentage of the budget designated to come from the government is 24%, and 76% from the private sector, NGOs and Development partners. The government budget was directed to the Ministry of Agriculture and Local Government Authorities. This budget is expected to cover seven regions, namely Dodoma, Singida, Kagera, Mbeya, Njombe, Kigoma, and Coastal, where the land acquisition process has started. The implementation process has already started in one region, namely Dodoma. However, the audit further noted that there was no plan to scale up the projects beyond the currently earmarked regions within the 8 years of program implementation to reach out to 12,000 villages across all regions in the country.

According to the BBT programme document, the source of funds from the LGA was half of the 2% of the LGA's own source of youth¹⁴ funds. For the private sector, the source had to be revenues from contract farming facilitation with off-takers. However, until the time of the audit, no contracts had been signed with the off-takers. ¹⁵For NGOs, the source would be the estimated value of youth projects in agriculture and development partners, and the source would be agriculture, youth, and climate change financing. The detailed information for each source of financing is shown in Table 3.4.

Table 3. 4: Financial Contributions for the BBT Program from the Financing Agents

Projected source of Fund	Amount in TZS Billion	Percentage of the Budget
Ministry of Agriculture	24.00	7
Local Government Authorities	60.78	17
Private Sector	18.00	5
Non-Governmental Organisation	119.00	33
Development Partners	134.40	38
Total	356.20	100

Source: Auditors' Analysis of BBT Program Document, 2024

The absence of a memorandum of understanding with financing agents resulted in the non-disbursement of funds from financing agents for the two financial years of 2022/23 and 2023/24. The audit noted that the funds used to implement the BBT program were only from the Ministry of Agriculture, which is just 7% of the total budget.

The speculations by the audit revealed that the financing agents did not commit their financial resources to the Program due to a lack of binding agreements (contracts and memoranda of understanding) between the Financing agents and the Ministry of Agriculture. This could increase the commitment of the financing agents to provide funds as per the program plans. It was generally noted that the MoA did not involve the other

¹⁴ Table 9 of the BBT Program Document, 2022

¹⁵ A Buyer Committed to Purchase the Farm Produce Form Block Farm

financiers of the Program right from its design and planning stage, so it was difficult for them to support it financially.

(c) Implementation of the Program Started while Three Program Documents were not Approved

The BBT program under the Ministry of Agriculture has four projects, namely Block Farms, Financing, Extension Scheme and Borehole, and each of the projects has a separate guiding document. The Audit noted that three out of six guiding documents were not approved before the commencement of implementation of respective projects, as detailed in **Table 3. 5**.

Table 3. 5: Guiding Documents and their Status

Name of the Project	Name of the Guiding Document	Year Developed	Status of the Guiding Document	Status of the Project Operationalization	Remarks
BBT Block farms	Guideline no. 1 for training at the Incubation centres and Operation of BBT block farms	March 2023	Approved March 2023	In use	The guideline was not approved in a timely manner since recruitment started in December before the approval of the guideline.
	Guidelines for the initiation, operation, and supervision of BBT Block farms at Local	May 2024	The draft was approved on July 2024	In use	Land acquisition started before guidelines were approved.

Name of the Project	Name of the Guiding Document	Year Developed	Status of the Guiding Document	Status of the Project Operationalization	Remarks
	government Authorities				
BBT Financing	Credit Policy of 2017 and revised in 2022	September 2022	The policy was approved on 27 April 2023	In use	The guidelines was approved one month after the program started
	Credit Operational Manual		The manual was approved on 14 March 2023	In Use	Approved timely
BBT Extension Scheme	Guidelines for Youth Agricultural Extension Entrepreneurship Scheme	June 2024	The draft was approved on June 2024	In use	Approved timely
BBT Borehole	Guidelines for initiation, operation and supervision of Drilling of Boreholes for small farmers	May 2024	The draft was approved on July 2024	In use	Approved timely

Source: Auditors' Analysis of Information from BBT Program Booklet 2022, 2024

Table 3.5 shows that the implementation of the BBT program started in March 2023, while three documents were still pending approval. These documents were the Guidelines for the initiation, operation, and supervision of BBT Block farms at Local Government Authorities; the Credit

Policy of 2017, which was revised in 2022 to accommodate insurance of loans to youths; and Guideline no. 1 for Training at Incubation Centres and Operation of BBT block farms.

The absence of approved guidelines to guide the implementation of BBT projects was caused by inadequate initiation of the program, such as inadequate conduct of prior feasibility studies, as indicated in **section 3.3.1** of this report, which affected the timely preparation and approval of all guiding documents. This contributed greatly to the lack of consistency during the implementation of the program.

3.4.2 Insufficient Conduct of the Feasibility Study Before Program Implementation

A review of the Feasibility Study Document of April 2023 and Land Acquisition Documents from the Ministry of Agriculture revealed that, the Ministry of Agriculture planned to start implementation of block farms at Chinangali and Ndogowe block farms. A feasibility study was conducted at these two block farms.

However, the Audit noted that the feasibility studies were not adequately conducted as recommended by the Comprehensive Guidelines for Irrigation Scheme Development, 2019 and Para 2.3.1 of the Guidelines for Project Planning and Negotiations for Raising Loans of November 2020, which requires the Ministry of Agriculture to ensure feasibility studies or project proposals are detailed, realistic, and accurate reflecting project viability and providing all necessary information for informed decisions. **Table 3.6** provides details on the adequacy of the feasibility studies that were conducted.

Table 3. 6: Feasibility Studies Conducted and Weaknesses Noted

Component of Feasibility Study	Status of study	Remarks
Climate and natural resources	Conducted	adequately covered
Credit and Marketing	Conducted	adequately covered
Engineering aspect of the project	Partially Done	Inadequate design: drainage was missing for excess water from the field
Tentative implementation plan	Conducted	Despite the implementation to be conducted, it misses stakeholders to finance the Program.
Soil study/analysis	Partially done	Missing details on nutrients and soil properties.
Monitoring and evaluation framework	Conducted	adequately covered
Project economic and financial analysis	Was not conducted on time	The financial analysis aspect was done after the commencement of the program.
Health, Social and Environmental aspects	Was not conducted	The ESIA was completed on April 2024, 13 months after the program implementation.

Source: Auditors' Analysis of Feasibility Documents, 2024

Table 3.6 indicates that out of the eight assessed aspects of the conducted feasibility study, only three aspects on climate and natural resources, credit and marketing, and monitoring and evaluation framework were adequately assessed; the rest were noted to have gaps.

For instance, regarding the soil properties, there was no data on the soil nutrient contents for the specific blocks, recommendation for micro-nutrient results, physical properties, or salinity of the soil. The recommendations provided were not specific to the result of the unit sampled, but they explained the whole farm. Other soil data that were missing included the size of the field sampled and the sample size. The results show that only five (5) samples were taken, of which there was no information on which part of the field and size the samples were taken from.

The audit noted that the information/data on soil were not adequately collected due to the absence of guidelines for conducting soil analysis and the use of a non-accredited laboratory. Lack of soil information/data affected the design of irrigation infrastructures. Interviews with officials from the National Irrigation Commission (NIRC) noted that the missing information led to the additional design of double drip pipes, which was done to consider possible variations of the soil and type of crops at Chinangali Block Farm. This is because different crops and soils differ in water requirement and water holding capacity, respectively.

Additionally, as shown in **Table 3.6**, there was a delay in conducting economic and financial analysis. It was noted that the MoA analyzed the economic and financial aspects of the planned loan of USD 129.71 million from AfDB. However, the BBT program commenced its implementation in the financial year 2022/23, while the date for Board Consideration as per the prepared project appraisal report was 11th September 2024.

Late conduct of economic and financial analysis contributed to the failure of the financiers, including the AfDB, to disburse the funds for project activities, which consequently led to delays in the implementation of the planned activities under the BBT program.

3.4.3 The Ministry of Agriculture did not Adequately Mobilize all Resources before the Implementation of the BBT Program

The audit noted that, the Ministry of Agriculture did not adequately mobilize funds prior to program commencement, contrary to para 2.5 of the Guidelines for Project Planning and Negotiations for Raising Loans of November 2020, which requires the implementing agency to ensure funds are allocated depending on the nature and magnitude of the project. This gap is further explained in the sub-sections below:

(a) Inadequate Mobilization of Financial Resources

According to the BBT Program Document, 2022, the estimated budget to implement the BBT Program was TZS 356.199 billion, of which 24% of the budget was to come from the Government (Ministry of Agriculture and PO-RALG) and the remaining 76% from development partners, NGOs and the private sector for the period of eight (8) years of program implementation.

The review of the budget as per the BBT Program Document and Quarterly Progress Reports of the Financial Year 2022/23 to 2023/24 indicated that, the Ministry of Agriculture did not timely prepare appraisal documents, financing agreements, memoranda of understanding (MOUs), and the Environmental and Social Impact Assessment (ESIA), which were essential for securing the funds. This was contrary to the set target of mobilizing funds as per the Building a Better Tomorrow Plan and Result Framework for financial years 2022/23 and 2023/24.

The audit noted that the Ministry of Agriculture did not have a binding agreement to ensure each financing agent disburses the budgeted fund as indicated in the program document in **Table 3.5** under **section 3.4.1** of this report. It was revealed that, the binding agreements, such as a Memoranda of Understanding or Financial Agreements between the Ministry of Agriculture and the other four financing agents, were missing.

The review of the Annual Plans from the Ministry of Agriculture for the financial years 2022/23 and 2023/24 revealed that even though the Ministry of Agriculture did not budget for BBT activities at the beginning of the financial year, the ministry re-allocated TZS 3 billion and 6.9 billion, respectively, as indicated in **Table 3.7** from various departments within the ministry to finance BBT activities.

Table 3. 7: Disbursed Funds for the Implementation of the BBT Program

Source of Financing	2022/23			2023/24		
	Budgeted	Disbursed	Percentage	Budgeted	Disbursed	Percentage
	Amount in Billion	in TZS	disbursed	Amount in Billion	in TZS	
MoA	3.00	3.00	100	3.00	6.9	230
PO-RALG	7.6	-	-	7.6	-	-
Private Sector	2.24	-	-	2.24	-	-
NGOs	14.88	-	-	14.88	-	-
DPs	44.52	-	-	44.52	-	-

Source: BBT -YIA booklet and BBT Implementation Report, 2022/23 and 2023/24

Table 3.7 shows that in the financial year 2022/23 and 2023/24, the Ministry of Agriculture disbursed the budgeted funds by 100% and 230%, respectively. However, the other four financing agents, namely, the PO-

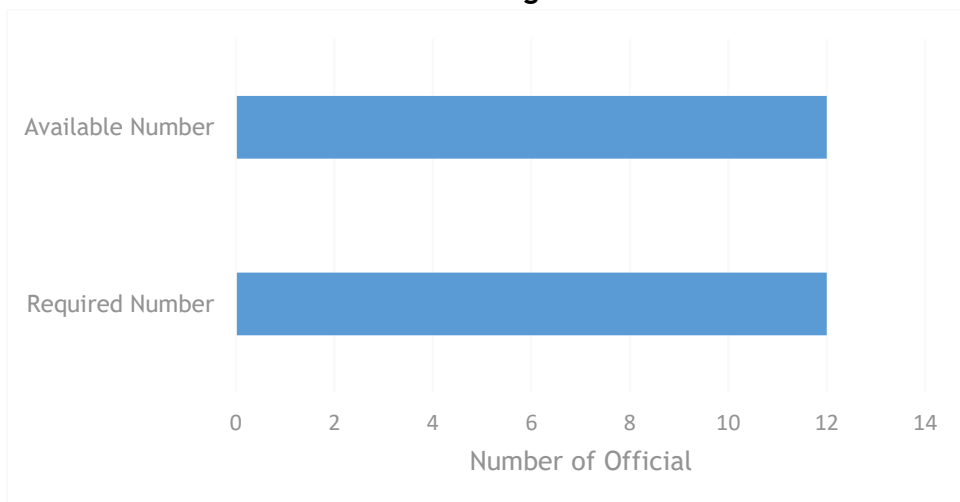
RALG, the private sector, NGOs and Development Partners, did not disburse the funds as planned.

Failure to establish a binding agreement with the financing agents has affected the disbursement of funds to facilitate the implementation of BBT program activities. Furthermore, the delay in the completion of the preparation of ESIA contributed to the delay in securing funds from AfDB since it was among the criteria. As a result, the planned activities of the program, such as the construction of infrastructures at the block farms, were not effectively implemented as indicated in **section 3.5.4 (b)** of this report.

(b) There was an Adequate Number of Human Resources for the Implementation of the BBT Program

To ensure the effective implementation of the BBT program, the Ministry of Agriculture established a BBT coordination office dedicated to the implementation of the BBT Program activities. The audit noted that, the office is headed by a coordinator and staffed by twelve (12) personnel, which is 100% of the required staff level, as detailed in **Figure 3.3**.

Figure 3.3: Required and Available Staff for the Implementation of the BBT Program



Source: Auditors' Analysis of Information from MoA Personnel Enrolment of Staff, 2024

Figure 3.3 shows that the BBT Coordination Office requires 12 staff to execute various activities under the BBT Program. All staff were available

and were given their respective tasks, which included allocating the annual budget to support youth activities; coordinating OYASIs, NGOs and Partner activities; conducting monitoring and evaluation; supporting policy-enabling activities; monitoring LGA's financial and land resources allocation to youth activities; organize an annual meeting for LGAs; consolidate the Annual BBT-YIA report; coordinate with Youth Agribusiness Association for the Annual meetings; and to facilitate the organization of NGOs and OYASIs meetings/workshops or networking events.

The unit was facilitated by the program fund to execute and capacitate its officials. However, there were noted weaknesses in the implementation of the BBT program: the admission of youths was not as per the plan, and the preparation of incubation centres and Block Farms to receive the youths did not reach the target, as detailed in **Section 3.5**.

3.5 Ineffective Implementation of BBT Program by MoA

The Ministry of Agriculture was supposed to implement the BBT program effectively by ensuring adequate admission of youths, preparation of infrastructures, and provision of training to enhance the attainment of its goals and enhance engagement of youths in the agricultural sector for sustainable and improved livelihoods.

However, the audit noted weaknesses during the implementation of the program as follows:

3.5.1 Inadequate Preparation of Incubation Centres to Receive the Youths

A review of BBT Progress Reports for the Financial years 2022/23 and 2023/24 revealed that none of the 13 incubation centres was adequately developed to facilitate training activities for the youth, contrary to para 3.1.3 of the Guideline No. 1 for training of the youths at incubation centres and operation of Block farms which require key issues like funding, farm infrastructure, irrigation systems, and post-harvest storage facilities to be in place. The audit noted various gaps in each incubation centre, as indicated in **Table 3.8**. and **Appendix Six**.

Table 3. 8: Status of Preparation of Incubation Centers for Youths Training

Name of Incubation Centres	Received Funds from MoA	Screen Houses for practical training	Health Insurance service	Sufficient Water	Irrigation Infrastructure	Transport
KATC Moshi	X	X	X	X	✓	✓
Bihawana	X	✓	X	X	✓	X
MATI Mubondo	X	X	✓	X	X	✓
MATI Maruku	X	X	X	X	X	✓
MATI Ukiriguru	X	X	X	X	X	✓
Horti Tengeru	✓	X	X	X	X	✓
MATI Mlingano	X	X	X	X	X	✓
MATI Mtwara	X	X	X	X	X	✓
MATI Ilonga	X	X	X	✓	X	✓
KATRINI	✓	X	X	X	X	✓
National Sugar Institute	✓	X	X	✓	X	✓
MATI Uyole	X	X	X	X	X	✓
MATI Tumbi	X	X	X	X	X	✓
Percentage	77	92	92	85	85	8

Source: Auditors' Analysis of BBT Quarterly Report, 2024

Key

X	Identified with challenge
✓	Has no challenge

Table 3.8 indicates that 92% (12 out of 13) of incubation centres did not construct screen houses, and an equal proportion lacked health insurance services for the youths. Additionally, 85% (11 out of 13) of the centres faced water supply challenges and had no irrigation infrastructure. Furthermore,

one incubation centre (8%) reported transportation difficulties for study tours.

Further review of the BBT Progress Reports for the financial years 2022/23 and 2023/24 indicated that, despite the inadequate preparations, all 13 incubation centres received youth for training, which started on 21 March 2023 and ended on 25 August 2023.

The response from MoA showed that, the funds for purchasing mattresses, beds, construction of screen house, drilling boreholes, buying water tanks, and agro-inputs were disbursed to Incubation centres on 31 March 2023, which was 10 days delay. Contrary to this, the audit found that the response from the MOA still indicates the challenges of not including key activities as described in **Table 3.9**

The inadequate preparations had a significant impact on learning, limiting opportunities such as study tours to large farms and practical training in screen houses. The absence of screen houses hindered hands-on learning, while the use of small production areas restricted the youth's ability to gain experience relevant to large-scale block farms. The situation also necessitated an extension of time of youth at all incubation centres from three months to five months. This has happened due to ineffective planning, which did not consider the lifecycle of the intended crops to be cultivated.

Furthermore, the farming area used for training was not adequate, as 179.09 acres were available, but only 65.095 acres were ready for practical training, while 113.995 acres were not prepared. Moreover, officials from MoA revealed that each youth was required to use 1,000 sqm. However, at incubation training centres, about 3 youths were grouped and allocated to 1000SQM. It was explained that this was done to leverage the different experiences youths have in farming knowledge, foster peer learning and enhance cooperation. This is based on the relatively short time they have spent learning.

The analysis was conducted to establish the frequency of the most common challenges observed from 13 incubation centres. **Table 3.9** provides an analysis of the most common challenges observed.

Table 3. 9: Frequency of Occurrence of the Noted Challenges in Incubation Centres

Challenge Observed	Number of centres facing the challenge
Unconstructed screen houses	12
Lack of health insurance for youth	12
Non-drilling of water wells for irrigation activities	11
Lack of irrigation infrastructure	11
Non-receipt of funds for the preparation of farms	10
Lack of transport	1

Source: Auditors' Analysis of BBT Quarterly Report, 2024

Table 3.9 shows the six main challenges facing the incubation centres. Among the six challenges observed, only one challenge regarding transportation affected only one incubation centre, but the rest of the five challenges were noted to be very common among the incubation centres. Two challenges that many incubation centres face are unconstructed screen houses and lack of health insurance for the youths, which faced 12 incubation centres. All the challenges facing the incubation centres were noted to hamper smooth operations of block farming, which requires farm infrastructures, irrigation systems, and post-harvest storage facilities to be in place.

3.5.2 Ineffective Admission of Youth at the Block Farms

A review of BBT Land Acquisition Report, 2024 revealed that, the Ministry of Agriculture has identified land to be used for block farm activities in seven regions, namely Mbeya, Kagera, Kigoma, Njombe, Singida, Dodoma and Pwani. Out of the seven regions, the Ministry of Agriculture had only started the development of block farms in the Dodoma region.

A review of the Program Work Plan and Result Framework for the financial years 2022/23 and 2023/24 noted that the Ministry of Agriculture planned to admit 812 youths in the Incubation Centres and later to be allocated in block farms after graduation. The audit noted that the Ministry managed to recruit 812 youths for training in the incubation centres, among whom 686 youths graduated and were allocated to Block Farms.

During a site visit at Chinangali block farm in September 2024, the audit noted that, out of the 686 graduated youths allocated to Block Farms, only

249 were admitted to Chinangali block farm in Dodoma region contrary to the Section 3.2.2.1 of the 2023 Guideline for Training at Incubation Centers and Block Farms which require beneficiaries to join Block Farms after graduation at incubation centres. As a result, the remaining 418 graduates were unable to benefit from the agribusiness opportunities for which they had been trained. The audit found that the 249 admitted youth had already begun production of sunflowers and generating income from this crop.

The review of the Minutes of the Technical Committee Meeting with the Permanent Secretary of the Ministry of Agriculture dated 8 November 2024 revealed that, 418 Youths from among the 686 graduates were supposed to be admitted to Ndogowe Block Farm in Dodoma by 30th November 2023. However, by the time this audit was conducted (October 2024), 19 youths had already dropped out, while the 418 youths were not admitted at all to the Ndogowe block farm despite completing training from incubation centres. The audit noted that admission of these youths to this block farm was delayed for almost nine months, contrary to the BBT Program requirements. Detailed information regarding the block farms and the number of youth admitted is shown in **Table 3.10**.

Table 3. 10: Admission of Youth in Various Block Farms

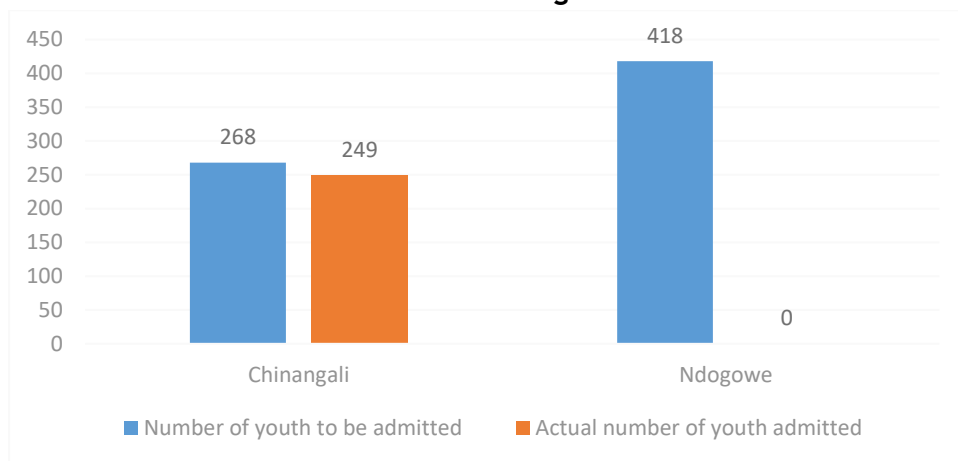
Region with the block farm	Target size of the Block Farm	Targeted Number of Youth for Admission	Number of Youth Admitted	Variation in Percentage (%)
Mbeya	52,165	Not set	0	-
Kagera	5,503.75	Not set	0	-
Kigoma	36,719.75	Not set	0	-
Njombe	87,000.00	Not set	0	-
Singida	121,719	Not set	0	-
Dodoma	34,605.03	686	249	69
Pwani	2,532.475	Not set	0	-

Source: Auditors' Analysis of BBT Program Land Acquisition Report, 2024

Table 3.0 indicates that, out of the seven earmarked regions, only the Dodoma region allocated youths to the BBT block farms. In the other six regions, there were no targets set for youth admission because there was no development done on the acquired land, as indicated in **Section 3.5.4 (a)** of this report.

The established block farms in the Dodoma region are located at Chinangali and Ndogowe in the Chamwino District. **Figure 3.4** indicates the target and the actual number of admitted youth at respective block farms in this region.

Figure 3.4: Number of Admitted Youths in Block Farms Established in Dodoma Region



Source: Auditors' Analysis of Progress report for the financial year 2022/23 to 2023/24

Figure 3.4 shows that the plan was to admit 268 youth at Chinangali block farm, but the actual admission was for 249 youth. Furthermore, the plan was to admit 418 youth at the Ndogowe block farm. However, no youth were admitted to the Ndogowe block farm.

The audit noted that the inadequate admissions of youth at block farms, especially at Ndogowe in Dodoma region, was caused by a delay in the preparation of the necessary infrastructures and facilities, which was caused by delays in fund disbursement, as indicated in **section 3.4.3** of this report, and inadequate preparation of incubation centres to receive youth for training.

As a result, the objective of the program was not achieved, which was to ensure that youth were admitted and given the opportunity to practice agribusiness. This also affected the planned post-incubation activities like the acquisition of loans and the establishment of self-employment through agribusiness. The delays in the accomplishment of these activities threaten

the attainment of the BBT target of enhancing youths' engagement in the agriculture sector through the promotion of agribusinesses.

During a meeting with the Officials from the Ministry of Agriculture, it was revealed that starting from the financial year 2024/25, the Ministry's plan is to recruit the youths through the LGAs. It is expected that this move will improve the recruitment and engagement of youths in agribusiness as planned in the BBT Program.

3.5.3 Lack of Markets (off-taker investors) for the Crops Produced by the Youths in the Block Farms

Reviewed Investor Evaluation Report of June 2023 indicated that the Ministry of Agriculture conducted the Investor's analysis for the block farms on 6 June 2023, following the initial analysis carried out. Three out of a total of 33 investors who met the criteria set by the BBT program for the first phase were recommended to invest in Dodoma farms (Chinangali II and Ndogowe).

However, during the field visit conducted in September 2024, the audit noted that there were no investors operating at the farms. This was contrary to Guideline No. 1 for Training at Incubation Centers, Supervision and Operation of BBT Block Farms 2023, which required each established block farm to have off-taker investors.

The off-taker investors were required to act as caretakers of the youths during the operation of the block farms and were responsible for ensuring that they purchased and found a market for the produce from the block farms.

A site visit conducted in July 2024 and interviews with beneficiaries at Chinangali Block farm revealed that they started production of Sunflowers and harvested 87 Tons of this crop. However, there was no assured market for their produce due to the absence of investors.

In addition, the audit noted that, due to the absence of a storage facility, the harvested sunflower was temporarily stored at the restaurant.

The follow-up discussions with the youths in September 2024 revealed that they managed to sell their sunflower to DMA Limited and Agricultural Seed Agency (ASA) between July and August, as detailed in **Table 3.11**.

Table 3. 11: Amount Produced, Selling Price and Buyer

Variety of Sunflower	Amount in Kg	Price per Kg	Revenue in TZS	Payment status as of September 2024
Hysun, Super Sun and Aguara	32,644.1	1,500	48,966,150	Paid
Record (seed)	38,366	2,000	76,732,000	Not paid
Record	13,350	1,050	14,017,500	Paid
Total Revenue			139,715,650	

Source: Auditors' Analysis of Sales Report from Chinangali Block Farm, 2024

Table 3.11 shows that the expected total revenues from sales of the harvested sunflower was TZS 139,715,650. However, the buyer has not yet paid for 38,366 kg of record (seed) worth 76,732,000 sold. The lack of pre-determined buyers with whom the Program has documented trade contracts hinders access to a reliable market for the produce from the block farms.

The Ministry of Agriculture indicated that the pending payment of TZS 76.732 Million was paid, whereby TZS 30 million was paid on 13 December 2024, and the final instalment of TZS 46.732 million was paid on 7 January 2025. This indicates that, payments were made six months after the sale of the sunflower.

3.5.4 Inadequate Preparation of the Block Farms

A review of the Quarter Reports for the financial years 2022/23 and 2023/24 revealed that, the Ministry of Agriculture managed to acquire land for the establishment of BBT block farms; however, the audit noted various weaknesses related to the development of the acquired land for block farms contrary to the Guideline no. 1 for Training of Youth at Incubation Centres of 2023. The guideline requires the Ministry of Agriculture, in collaboration with PO-RALG, to identify and acquire suitable areas for the block farms. Also, upon acquisition, in collaboration with sectoral ministries, the block farms for the production of crops will be developed. In relation to this, some gaps were noted during the audit, as detailed below.

(a) 82% of the Acquired Land for Block Farming Activities Lacked Title Deeds

The Audit recognizes efforts done by the Ministry of Agriculture to ensure that it acquires enough land to facilitate the implementation of BBT block farms. Out of 11,000 hectares which were planned to be acquired in two years as per the Result Framework for financial years 2022/23 and 2023/24, the Ministry of Agriculture managed to acquire 25,607.2 hectares, equivalent to 232.8% of the planned target for two years of implementation. It was noted that, the acquired land was from two regions of Dodoma (Chinangali and Ndogowe) and Mbeya (Mapogolo, Nkungungu and Lwalaje). The land acquisition process continued in Kigoma, Kagera, Njombe, Singida and Pwani regions.

However, a review of the Land Acquisition Report, 2024 revealed that, the Ministry of Agriculture managed to acquire five title deeds (amounting to 25,607 hectares) out of 28 acquired farms (amounting to 136,098 hectares). The acquired five titles was 18% of the earmarked 28 farms while the untitled acquired land were 23 farms (amounting to 110,491 hectares) which is equivalent to 82%. The acquired title deeds were for Chinangali and Ndogowe farms in the Dodoma Region and Mapogolo, Nkungungu and Lwalaje farms in the Mbeya Region. Detailed information is shown in *Appendix Seven*.

Furthermore, the site visit to the areas with title deeds which were earmarked for block farm activities at Chunya DC in the Mbeya region and review of the Progress Report for the financial years 2022/23 and 2023/24 revealed that despite the acquisition of the title deeds by the Ministry of Agriculture there were about 50 households who were still conducting various activities in the acquired lands, other than the intended activities as shown in **Photo 3.3(a)**.

These activities within the designated areas pose a risk of land disputes between the Ministry and the local people who may resist vacating the area in the future if the Ministry fails to take the necessary action now to remove them and start the development of the land as soon as possible.

In addition, the Audit team visited the Kyamyorwa area, which is earmarked for the establishment of a block farm in the Kagera region. The Audit noted

that despite the Ministry of Agriculture indicating that the area is among the identified areas for the block farm activities, the interviewed officials at Kagera Regional Secretariat and Muleba DC were not aware of that plan. Further, the site visit to the area and the interview with the Extension Officer at the Kyamyorwa area revealed that the farm belonged to individual households and that they were unaware of the BBT programme, as shown in **Photo 3.3 (b)**.

Photos 3.3 (a) and (b) indicate the farms at Chunya DC in the Mbeya region and Kyamyorwa area in the Kagera region, which households have continued to utilise for agricultural production despite being earmarked by the Ministry of Agriculture for block farming.



Photo 3.3(a): Agricultural activities carried out by households in the Kyamyorwa-Kagera region in an area earmarked by MoA for the BBT Program. *Photo taken by Auditors on 24 September 2024*



Photo 3.3(b): Ongoing activities on the titled land for the BBT program at Chunya-Mbeya. *Photo taken by Auditors on 17 September 2024*

(b) Inadequate Preparation of Block Farms Infrastructures

A letter was written to NIRC from the Ministry of Agriculture with reference number MA.12/269/03 dated 24 April 2023 stating that NIRC has a responsibility of preparing and constructing irrigation infrastructures in block farms that were supposed to be used by youths from August 2023 after the incubation period.

However, the Audit noted that the MoA and NIRC did not manage to prepare the necessary infrastructures in the Block farms. During the field

verification on 17 September 2024, the audit noted that most of the activities were not completed, which was one year beyond the last deadline set. The resolution of the Technical Meeting Committee Meeting held on July 2023 was to complete the preparation of the block farms before 20 August 2023.

A review of the Project Manager’s Reports for the Construction of BBT Chinangali and BBT Ndogowe block farms as of August 2024 revealed that the activities were not completed within the planned completion dates, as detailed in Table 3.12.

Table 3. 12: Specific Contracts, Scopes and Physical Progress of Work as of August 2024

Blockfarm Name	Contract Name	Contract Scope (Activities)	Progress Status (%)
BBT-Chinangali Block farm	Construction of Chinangali III Houses, Water and Sewerage System, Fence, Land Preparation, Dam, Pump House and Installation of Drip System, Contract No. PA.137/2022-23/HQ/W/98	Construction of 38 farmhouses	100
		Construction of Water Supply and Sewerage System	70
		Construction of fence (7,956m)	95
		Land preparation (1500 acres)	98
		Construction of 2 pump houses	95
		Construction of 2 Storage reservoirs	98
		Supply and install drip irrigation system into 220 acres	88
		Recreation works (Construction of football, netball and volleyball ground pitch)	70
BBT-Ndogowe Block farm	Construction of Works, Supply, Installation and Commissioning of Plants and Equipment for the Ndogowe Irrigation Scheme	Earthworks and Pipeworks	38
		Civil Works	57
		Farm road works	98
		The access road to the dam site	66
		Farmland preparation	25
		Project Manager’s Office Construction/Administration Block	64
		Pump houses	48

Source: Auditors’ Analysis of Monthly Progress Reports,2024

Table 3.12 shows that, for the 15 activities earmarked for implementation, only the construction of 38 farmhouses had progress of 100%, while other activities were below 100%. These include the construction of a fence (7,956m) and two pump houses, which stood at 95% each, while land preparation (1500 acres), construction of 2 storage reservoirs and farm road works stood at 98% each. Implementation of other activities ranges from 38% to 88%.

Interviews with NIRC's officials from the Infrastructure Development Division who were responsible for the construction of BBT block farms infrastructure revealed that, the delays in completion of the planned activities were caused by:

- (i) *Inadequate preparation of contract documents.* The contract documents did not include the drilling of boreholes during preparation. The inclusion of boreholes in preparation for the block farms was crucial, bearing in mind their importance in ensuring a reliable supply of water for irrigation operations. Lacking borehole drilling items in the BoQs led to the need for additional variation amounting to TZS 572,000,000/= for that item.
- (ii) *Delayed payment to the Contractor.* This applied to the construction of irrigation infrastructure of both Chinangali and Ndogowe BBT block farms. For example, in BBT-Chinangali, IPC No. 01 was paid with a delay of 29 days, and IPC No. 02 was paid with a delay of eight days. For the BBT Ndogowe construction contract, IPC No. 01 was paid with a delay of 79 days, and IPC No. 02 was postponed while 101 days had already elapsed.

The Ministry of Agriculture indicated that the delays in payments were caused by the delay in the disbursement of funds from the Ministry of Finance. The delays during the execution of the project are explained in detail in **Table 3.13**.

Table 3. 13: Analysis of the Raised Certificates and Dates of Payments

Blockfarm Name	IPC No.	Payment Request Date	Certification Date	Payment Date	Number of days payment delayed (above 56 days)
BBT- Chinangali (220 acres)	Advance	July 2023	24 August 2023	28 August 2023	00
	01	26 September 2023	29 September 2023	23 December 2023	29
	02	28 November 2023	29 November 2023	February 2024	7
	03	04 April 2024	04 April 2024	May 2024	00
BBT- Ndogowe (11,450 acres)	02	01 February 2024	02 February 2024	16 June 2024	79
	03	04 June 2024	05 June 2024		101 elapsed, IPC was not yet Paid during the visit on 14 th September 2024
BBT- Ndogowe (11,450 acres)	04	18 August 2024	-	14 September 2024 (site visit)	IPC was not yet Paid during the visit 14 th September 2024

Source: Auditors' Analysis of Raised Certificate, 2024

(iii) *Program of Work was not Updated and Submitted to the Project Manager by the contractor.* The revised program of works was not submitted to the project manager contrary to clause 8.3.1 of the GCC. Failure to revise the works program contributed to the slow progress of the work as this program was used as a benchmarking tool during the

supervision of the work to ensure that the actual progress of specific contract activities was in accordance with the planned completion timelines. The initial decision was that if there are any delays in the planned activities the work program needs to be updated to reflect the actual implementation pace. Failure to revise the work program implies that the implementation process for various activities was going on without realistic benchmarks.

Inaccessibility to the Ndogowe BBT block farm site during the rainy season due to Poor Road conditions: Interviews with officials from the Ministry of Agriculture conducted during the site visit in October 2024 revealed that the farm is not easily reachable, especially during rainy seasons, due to poor road conditions. This also affected the preparation of block farms for the trainee youths, leading to a delayed availability of these farms for training. Moreover, 418 out of 686 youths were sent back to their homes after graduating from incubation centres in 2023 instead of being given land for production and operating agribusinesses, as it was stated in the Program document.

3.5.5 Inadequate Inspiration of Youths in the Implementation of the BBT Program

The Audit noted that, the Ministry of Agriculture did not adequately inspire youth during implementation of the BBT program. This was contrary to the BBT program booklet of 2022, which insisted on the inspiration of youths through the implementation of a behaviour/attitude-changing communication strategy that would rebrand agriculture and make it more appealing to them.

Furthermore, to meet the objectives of the Communication Strategy of March 2023, para 4.1 of this Strategy states that the role of the Ministry of Agriculture is to coordinate and monitor the implementation of the strategy. However, the Audit team noted that the Ministry did not effectively coordinate and monitor the activities and targets set in this Strategy, as shown in **Table 3.14**.

Table 3. 14: Status of Implementation of the Communication Strategy

Targets	Time Frame	Status	Remarks up to the Second Year of Implementation
One communication message writing workshop was organized	June 2023	Fully Implemented	Two communication message training workshops were done. Editors: Daily News, Mwananchi Communication and the Guardian were taken through a workshop on message writing about the BBT program. This was conducted in March 2024.
Essential ICT facilities acquired (June 2023)	June 2023	Fully implemented	ICT equipment, including laptops 6, desktops 6 printers (2) and TV 75 inch, were acquired for easy BBT coordination and communication activities.
One Youth Knowledge application established (You Know App)	December 2023	Not Implemented	The You Know App is still not available.
Branding guidelines prepared and shared	December 2023	Not Implemented	There are no branding guidelines to date
One dedicated channel was established	December 2023	Fully implemented	Kilimo Mchongo channel was established for youth in agribusiness. Also, TBC has established a “Kesho Bora’ session for youth in Agribusiness aired every Thursday.
Internship Guideline in agribusiness for ICT Students prepared	December 2023	Not Implemented	Delayed for two years
A forum with MoEVT and education stakeholders was established	December 2023	Not Implemented	Delayed for two years

Targets	Time Frame	Status	Remarks up to the Second Year of Implementation
52 video and radio documentaries, 10,000 copies of print materials and 100 feature articles	Annually	Partially implemented	101 video and radio documentaries were developed in the course of implementing the BBT Strategic Objects There was no evidence of the feature articles or copies of print materials.
20 dialogues facilitated annually	Annually	Partially implemented	22 Dialogues were implemented both at National and International including the World Food Forum in Italy, Food Systems in Rwanda, Senegal, Ghana, Dubai Expo and Indonesia
10 success stories documented annually	Annually	Partially implemented	17 youth success stories were documented, including Youth Financed under AGITF
1000 entries of agribusiness information and knowledge products collected and documented,	June 2024	Fully implemented	This was implemented through DPs and NGOs, where 3,800 entries of agribusiness information and knowledge products were documented.
One Knowledge Management System established	June 2024	Not Implemented	Delayed for six months
20 staff equipped with data capture, information and KM essentials	June 2024	Not Implemented	Delayed for six months

Source: Auditors' Analysis of Communication Strategy and Progress Report, 2024

Table 3.14 shows that 50% of the targets were not implemented. This is because out of 14 planned targets, four targets were implemented fully, three targets were partially implemented, while seven targets were not implemented at all.

The audit noted that the inadequate implementation of the targets was mainly caused by inadequate planning for the BBT program. It was further noted that the first batch of the youth who were recruited for the BBT program started training while the communication strategy to inspire them about agribusiness potential and the attractiveness of agriculture as an economic activity was not ready for execution. As a result, most youths were not motivated, and some of them ended up dropping out of the program.

3.5.6 Mechanisms to Empower the Graduates were not Working Effectively

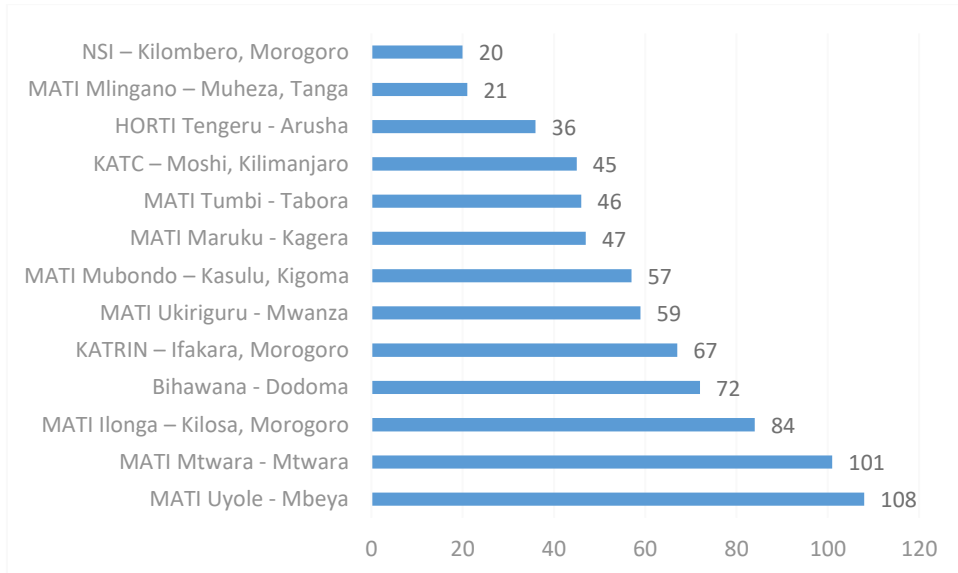
The audit noted a number of shortfalls in the implementation of the program. The noted shortfalls include inadequate youth training, inadequate provision of land to the youths, and inadequate disbursement of loans to enable the targeted beneficiaries of the BBT program to perform agribusiness. This was contrary to section 7.2 of the BBT program document, which requires empowering youth through training, coaching and mentorship and providing them with pieces of land and financial support for their farming activities. The details about these implementation gaps are provided below:

a) Inadequate Number of Trained Youths for Block Farming

A review of the BBT Program, Fourth Quarterly Report of 2023/24, indicated that the Ministry of Agriculture admitted 812 youths, equivalent to 50% of the 1,624 youth planned to be trained for two consecutive financial years on agribusiness at incubation centres. The number of youth who graduated in those two consecutive financial years was 763 youths.

The training aimed at enabling youth to acquire knowledge and skills for crop production (cereals and horticulture crops) and apply the acquired knowledge in establishing agribusiness at block farms. **Figure 3.5** shows details of the Incubation Centres and the number of youth who were offered training and graduated from these Centers.

Figure 3.5: Number of Youth who Graduated from Incubation Centres Phase I in 2022/23



Source: Auditors' Analysis of BBT Implementation Report, 2024

Figure 3.5 shows that a total number of 763 graduated from 13 incubation centres. All of these trainees were graduated in the financial year 2022/23. In the financial year 2023/24, no admission was made. Hence, there are no graduates. It is indicated that, the incubation centres of MATI-Uyole in Mbeya and MATI Mtwara in Mtwara regions admitted many youth compared to other centres, with 108 and 101 admitted youth, respectively. There were no specific targets for the MATI, but it depended on the capacity of the respective MATI to accommodate the trainees, although there was an overall target of producing 1624 graduates for two years.

Interviews with officials from the Ministry of Agriculture indicated that inadequate youth training for block farms was caused by inadequate planning of the program to train and admit youth in block farms after training. It was noted that the incubation centres had no tentative plans indicating the planned activities for the next batch of youths to be trained.

The inadequate number of trained youths was caused by inadequate preparation of the block farms and the inadequate planning of the program. As a result, the target to train 1,624 youth was not met.

b) Ineffective Process for the Allocation of Land to the Youths

During site visit at Ndogowe and Chinangali block farms in September 2024, the audit noted that the process to sublease five acres of land to each youth to produce horticultural crops and 10 acres to each youth to produce cereal crops for Chinangali and Ndogowe block farm, respectively was not completed. In addition, the audit noted that the trainee youths were not allocated the land they were promised on time because up to December 2024, during the data collection activity for this audit, the required 418 youths were not yet allocated pieces of land at Ndogowe block farm.

The noted causes for ineffective allocation of land were lack of reliable funds to develop and allocate the block farm infrastructures to the youths on time to allow them to start agribusiness and inadequate planning of designated use of the land.

While waiting for the finalization of the process to sublease the land to youth as required, interviewed officials at the Ministry of Agriculture and youth beneficiaries at Chinangali Block Farm indicated that they had signed a sublease form with the Ministry of Agriculture for 66 years.

However, leasing land to youth for such a long term can hinder enrollment of other batches from getting the opportunity to engage in Agribusiness at Chinangali and Ndogowe block farms, hence affecting the sustainability of the project. The government might need to periodically establish a block farm infrastructure to ensure that other batches are enrolled.

As a result, there is a risk to the sustainability of the BBT Program since the first batch might occupy the land with developed infrastructures for 66 years. The government might need to develop new infrastructure for every upcoming batch, or the other batches may wait to use the developed infrastructure after 66 years.

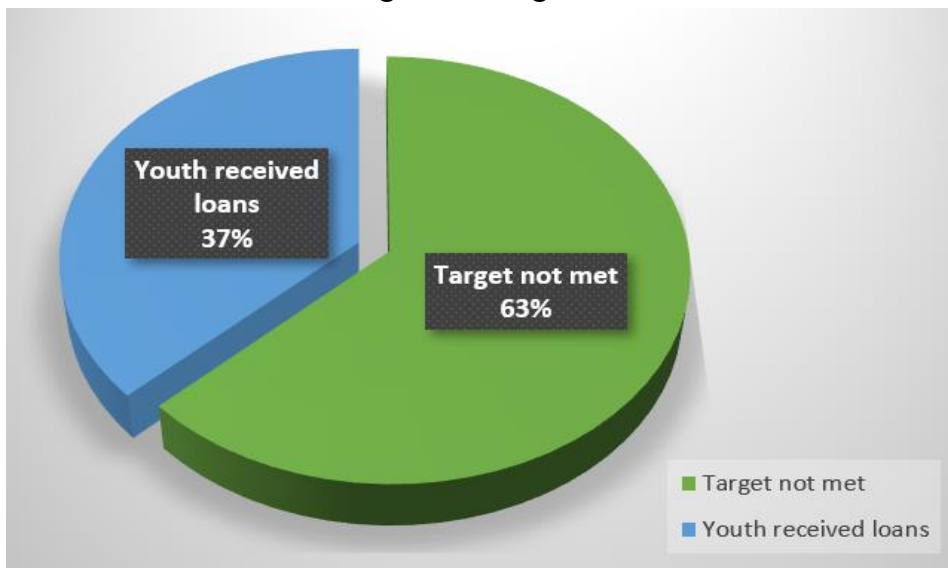
c) Inadequate Disbursement of Loans to the Beneficiaries of the BBT Program

According to the Credit Operational Manual of Agricultural Inputs Trust Fund (2022), the establishment of Mkulima Loans is intended to provide agricultural loans to finance agricultural activities such as crop cultivation, farm operations, value addition, and packaging of agricultural inputs. Also,

the BBT plan and results framework for 2023/24 shows that the Ministry of Agriculture plans to provide loans through AGITF to 100 beneficiaries annually through the BBT Financing Project.

A review of the AGITF loan portfolio for the two years from 16 May 2023 to 28 June 2024 revealed that the number of disbursed loans worth TZS 311.7 million to the targeted beneficiaries of BBT, was only 35, out of the 1,483 applications made, which is only 2% of the total demand for loans. In addition, the audit noted that 37 youths who received loans from AGITF are equivalent to 37% of the set target which was to provide loans to 100 youths. Furthermore, the audit noted that the set target for loan provision under the BBT Program was not realistic, as it accounted for only 6.7% of the total applications/demand received. Details on the status of issued loans are shown in **Figure 3.6**.

Figure 3.6: Percentage of Loans Provided to the Youths on the BBT Program through AGITF



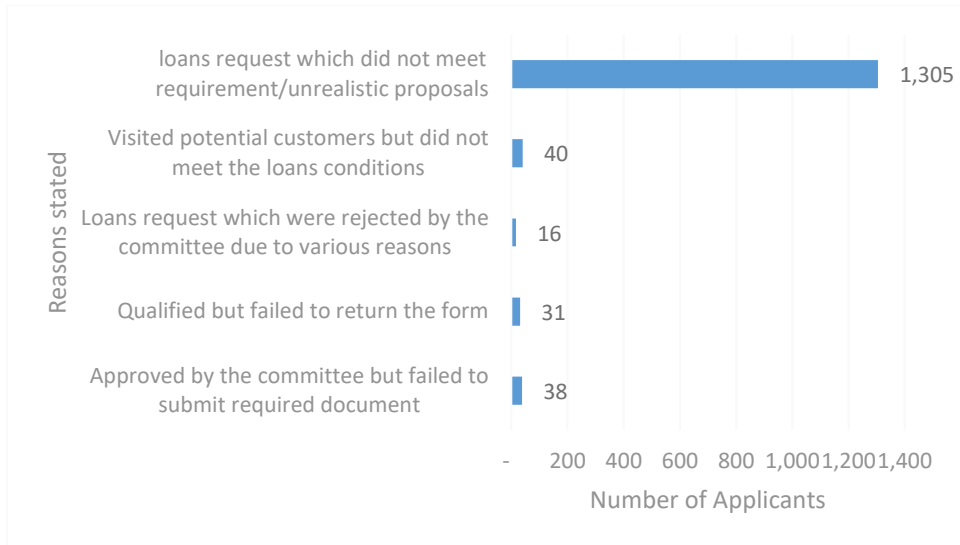
Source: Auditors' Analysis from Loan Portfolio, 2024

Figure 3.6 shows that only 37% of the youth received loans from AGITF.

Interviewed officials from AGITF revealed that the reason was that, most of the applications were rejected because of the knowledge gap in writing business proposals, which is the main requirement. Other causes for rejection were unrealistic proposals that didn't reflect the project's

viability, failure to submit the requested documents, and non-payment of insurance, as shown in **Figure 3.7**.

Figure 3.7: Status of Applicants of Loans



Source: Auditors' Analysis of Loans Portfolio from AGITF, 2024

Figure 3.7 shows that a total of 1,305 out of 1483 loan applicants were rejected due to unrealistic proposals. In addition, there were a total of 125 loan applicants whose loans were rejected due to various reasons. The main noted cause for unrealistic proposals was inadequate knowledge of how to prepare a proposal. The audit noted that this challenge existed due to the lack of a training program for the youths on how to write fundable proposals and business plans from AGITF.

Generally, due to the poor quality of business proposals, 87% of the loan applications were rejected. Failure of the youths to secure the loans puts the BBT program at risk of not achieving the objective of ensuring that youth are empowered through financing. Lack of financing was among the major barriers to youth engagement in agriculture that the BBT program vowed to address, but it seems to have not.

d) Inadequate Enforcement of Loans Repayment

The Audit noted that AGITF was not adequately enforcing loan repayment. Review of the available loan portfolios as of June 2024, out of 35 issued loans, nine (9), equivalent to 26% of the loans, were not yet repaid. The

audit noted that the repayment of these loans, amounting to TZS 62 million, was delayed for days ranging from 4 to 270 days, as detailed in Table 3.15.

Table 3. 15: Status of Loans repayment

Principal loaned (TZS)	Financial Year	Instalment required (TZS)	Days in arrears/Delay
5,000,000	2022/2023	287,778.55	270
2,000,000	2022/2023	170,757.04	93
8,000,000	2022/2023	683,028.17	124
8,000,000	2022/2023	683,028.17	4
10,000,000	2023/2024	2,570,705.79	60
3,700,000	2023/2024	3,866,500.00	30
2,000,000	2023/2024	2,090,000.00	30
5,000,000	2023/2024	1,285,352.89	60
18,336,000	2023/2024	2,687,216.91	60
62,036,000			

Source: Auditors' Analysis of Loans portfolio from AGITF, 2024

Table 3.15 shows that the minimum number of delayed days was four (4), while the maximum number of days was 270. The total value of the loans whose repayment was delayed was TZS 62 million.

According to the AGITF officials, the main cause for inadequate loan repayment was the lack of zonal offices for easier follow-up of beneficiaries to ensure that all loans are repaid per terms and conditions agreed upon.

Furthermore, through interviews with officials from AGITF, it was revealed that AGITF uses local government officials (agriculture officers) for identification and assurance of the availability of the projects contrary to the requirement of Operations Manual subsection 2.1.11, which requires operations officer to conduct verification prior to issuance of the loan. This poses the risks of the availability or presence of projects that are not operating, contributing to failure or delays in repaying the loans.

The delayed loan repayment means that the same money is not available for lending to other farmers who require the same empowerment as other beneficiaries.

e) Slow Progress in the Execution of the Borehole Project

As of September 2024, the Ministry of Agriculture's Quarterly report indicated that the Ministry had purchased machines for drilling boreholes. In addition, the report showed that the Ministry has managed to prepare irrigation infrastructures for one farm with 17 farmers, namely 'BBT borehole farm 001', located at Manchali village in Chamwino District, Dodoma region. This achievement is inadequate when considering that instruction in 4.1 of the Guidelines for implementation of the BBT smallholders' farmers borehole project, 2024, which requires MoA to enable the availability of irrigation infrastructure, including boreholes, storage tanks and systems for providing water in the farms for smallholder farmers.

Despite the effort shown by MoA to purchase drilling machines and start preparation of the irrigation infrastructure, there is a risk of not attaining the target to drill 11,333 boreholes per year since there is no borehole drilled to date, and almost a six-month period has lapsed. Delays in the drilling of boreholes shall further affect the productivity of the smallholder farmers due to the lack of reliable sources of water for irrigation purposes.

3.5.7 Non-consideration of Environmental and Social Aspects during the Implementation of the BBT Project

The audit noted that there was no consideration of the environmental aspect during the construction of block farms at Chinangali and Ndogowe contrary to Section 81, (2) of the Environmental Management Act, 2004 and Para 7.3 of the ASDP II project implementation Manual, which requires MoA to carry out an Environmental and Social Impact Assessment (ESIA) prior to the commencement or financing of the project. Furthermore, the MoA is required to develop a comprehensive environmental monitoring plan to ensure the implementation of mitigation measures outlined in the assessment as detailed below:

a) Delays in Conducting the Environmental and Social Impact Assessment for the Block Farms

The review of the Environmental and Social Impact statements for Chinangali and Ndogowe BBT block farms noted that the project started before the conduction of the Environmental and Social Impact Assessment,

contrary to Section 81, (2) of the Environmental Management Act, 2004 and Para 7.3 of the ASDP II project implementation Manual.

Moreover, a review of the BBT program progress reports noted that, the program commenced in March 2023, while the Environmental and Social Impact Statements were finalized in April 2024, indicating that the assessment was delayed for one year. The delays in conducting the Environmental and Social Impact Assessment (ESIA) were attributed to inadequate planning, as the Ministry of Agriculture failed to consider stakeholder requirements, particularly those of AfDB. The Ministry was expected to align the ESIA process with all stakeholder requirements; however, due to this oversight, the project proceeded while the Ministry was still conducting the ESIA to meet AfDB's criteria.

The audit found that the implementation of the BBT Program in other acquired lands, such as Chunya-Mbeya, was going on without ESIA. Moreover, there was no evidence that ESIA was conducted for other lands acquired in Njombe, Pwani, Kagera and Kigoma.

As a result, there were no environmental and social impact tools to guide the execution of the BBT program. This affected the negotiation of loans from AfDB. A review of the minutes from the management meeting of the Ministry of Agriculture on 26 October 2023 indicated that ESIA was among the key requirements for receiving the loan from AfDB.

Due to the delays in conducting ESIA, the disbursement of loans from AfDB was also delayed, as the bank instructed that the loan would be provided after the assessment was conducted. The delay in the disbursement of funds from AfDB further impacted the milestones for the implementation of the planned program activities.

The response from the Ministry of Agriculture indicated that NEMC issued the certificate of the EIA for Chinangali and Ndogowe block farms on 21 November 2023. However, this was still behind the time because the Block Farms activities at Chinangali and Ndogowe started in August 2023. In addition, the EIA did not consider the requirements of development partners despite identifying them in the program document as among the expected funders of the program.

b) Inadequate Implementation of Environmental and Social Management Plan in the Preparation of the Block Farms

The Audit noted that the Ministry of Agriculture, through NIRC, did not design and implement a safety and awareness program policy. A review of the Design Report for the irrigation infrastructures for Ndogowe and Chinangalli block farms indicated that, the irrigation infrastructures were designed without considering drainage systems to drain water away from the field and farm access roads.

This was contrary to the General Condition No. 12 of the issued ESIA Certificate, which requires the implementing entity to design and implement an internal environmental and safety policy and awareness program during project implementation. In addition, Para 7.12 of the Environmental Impact Statement requires all block farms and farm roads to have side drains that drain water away from the field and farm access roads. This was not considered either.

Also, the audit noted that no trees were planted, no sediment traps were installed, and no rainwater harvesting facilities were constructed during the pre-construction and construction phases, contrary to the instructions in the Environmental Impact Statement. This was also contrary to the Environmental Management Plan, which instructs planting trees, installation of sediment traps, and construction of rainwater harvesting facilities during the pre-construction and construction phases for control of land degradation through soil erosion and loss of vegetation due to land clearance.

Delays in putting mitigation measures in place impose the risk of soil erosion and the destruction of farm infrastructures and crops during the rainfall seasons.

The Ministry of Agriculture pointed out that during the Financial Year 2023/24, they planted 10,000 trees at Chinangali. In addition, the Ministry revealed that in collaboration with TFS, it was expected to plant trees by January 2025. Such efforts are plausible. However, the Auditors' assessment was based on the activities that were supposed to be done during the pre-construction and construction phases.

3.6 Ineffective Coordination of the Key Stakeholders Activities and Monitoring and Evaluation during the Implementation of the BBT Program

Effective coordination is crucial for ensuring that all stakeholders identified in the program documents were involved during the execution of the program. The identified stakeholders in the program document include the Ministry of Finance and Planning, the President's Office - Regional Administration and Local Government, the Ministry of State, the Prime Minister's Office, and the Ministry of Education, Science and Technology, which all they form an Advisory Committee of the BBT Program.

The key activities to be coordinated, among others, include supporting policy-enabling activities; Coordinating OYASIs, NGOs and partner activities; facilitating the organization of NGOs, workshops and networking events; and involving advisory committees whose members are representatives of implementing partners.

A review of the BBT program progress report, 2022/23 and 2023/24, shows that various stakeholders were adequately involved during the implementation of the program. These stakeholders include the Ministry of Livestock and Fisheries (MLF), responsible for cattle fattening and aqua farming; the President's Office - Regional Administration and Local Government, involved in land acquisition and youth recruitments; the National Irrigation Commission, responsible for the construction of farm infrastructures; the Sokoine University of Agriculture responsible for recruitment of graduate youths involved in BBT Extension and the Ministry of Health through NHIF which is responsible for the provision of health insurance to the youths participating in the Program.

However, the Audit noted that there was ineffective implementation of other coordinating activities. For instance, the Technical Advisory Committee has not fulfilled its responsibility of providing advice during the implementation of the BBT Program. In addition, the Steering Committee has not effectively fulfilled its responsibility of overseeing the performance of the Ministry of Agriculture on the implementation of the BBT Program as detailed hereunder:

3.6.1 The Ministry of Agriculture did not Effectively Coordinate the Formulation of the National Technical Advisory Committee

The review of the Minutes from the Quarterly Report meeting of the National Technical Advisory Committee proves that this committee exists and has managed to meet on all quarters as required. However, the review of the committee composition revealed that all members were from the Ministry of Agriculture, which is contrary to the requirement of the BBT implementation manual, which requires the Committee to be formed by members from different institutions.

The committee was supposed to have the National Technical Advisory Committee (NTAC), with members drawn from the public and private sectors. This Committee is responsible for implementing the BBT program. For the public sector, at least one appointed expert from Agricultural Sector Lead Ministries (ASLMs) was supposed to join the NTAC.

The other members of the NTAC were supposed to be representatives from the Ministry of Finance, the Minister of State, the Prime Minister's Office (Labour, Youth, Employment and Persons with Disabilities) and the Registrar of Cooperative Societies (under the Tanzania Cooperative Development Commission (TCDC)). Representatives from the private sector and DPs were expected to be part of the NTAC. This committee was meant to oversee and advise on all technical issues needed for the successful implementation of the

Due to the lack of diversity in membership, the intention of ensuring that the Technical Advisory Committee came up with views and input from all identified stakeholders was not met because there were no contributions from stakeholders from outside of the Ministry of Agriculture.

3.6.2 The National Steering Committee did not Effectively Oversee the Performance of the Ministry of Agriculture during the Implementation of the BBT Program

After review of the correspondence of the BBT program and requesting information on the minutes of the meeting from the Steering Committee, the audit noted that there were no meetings conducted by the National Steering Committee to discuss technical and financial reports for further decision-making. This was contrary to Section 1.4.2 of the Program

Implementation Manual, which requires that the coordination and program decision-making organs at the central level include the National Steering Committee Meeting (NSCM).

The members of the NSCM comprised the Permanent Secretary, Deputy Permanent Secretary, and Deputy Minister, all from the Ministry of Agriculture, a representative from Agriculture Lead Ministries, and a representative from the Ministry of Finance, Private Sector, and Block Farm Management.

The Committee was responsible for making decisions on the reports (both technical and financial). According to the Manual, the NSCM was supposed to be held twice per year after the meeting of the National Technical Advisory Committee. The meeting was supposed to be chaired by the Ministry of Agriculture.

In addition, interviewed officials from the President's Office - Regional Administration and Local Government further revealed that there were no meetings held by the National Steering Committee despite being a key stakeholder who was also identified as a member of the National Steering Committee.

As a result, the decision to implement the program was mainly made by the Ministry of Agriculture (MoA) despite the fact that the program is cross-cutting involving the MoA and other ministries. The failure to establish the Steering Committee and ensure that its meetings are conducted is an indication that the BBT Program is implemented without adherence to a vital principle of governance as stipulated in the program document.

3.6.3 Inadequate Monitoring of the BBT Program

The audit noted that the Ministry of Agriculture did not conduct effective monitoring and evaluation of the progress of the BBT Program contrary to section 1.4.1 of the BBT Operation Manual, which requires the Ministry of Agriculture to have the National Monitoring and Evaluation Expert to be responsible for tracking the progress of the program.

As of December 2024, the Ministry lacked the expert responsible for tracking the implementation progress of the BBT program. The Ministry did not identify the risks and deviations in program implementation based on the

program indicators that would guide the necessary corrective interventions. In addition, the Ministry did not identify the expected deliverables and the outputs produced from the programme contrary to para 7 of the ASDP II Project Implementation Manual.

Moreover, at the ministerial level, a monitoring and evaluation unit is responsible for monitoring and evaluation of the Ministry's activities. However, there was no report on the monitoring and evaluation of the BBT program. Lack of program monitoring and evaluation has hindered the effective implementation of the BBT program. This is because, without monitoring and evaluation, it is impossible for the program to get valuable information to advise decision-makers on various issues affecting its progress and the necessary corrective measures to improve the implementation process.

CHAPTER FOUR

AUDIT FINDINGS ON THE IMPLEMENTATION OF THE BUILDING A BETTER TOMORROW PROGRAM UNDER THE MINISTRY OF LIVESTOCK AND FISHERIES

4.1 Introduction

This chapter summarizes audit findings on the implementation of the BBT Program under the Ministry of Livestock and Fisheries, covering four of the five specific audit objectives. The findings focus on youth engagement in the livestock and fisheries sub-sectors, especially in relation to program initiation, planning, and overall implementation.

The detailed findings for each of the specific objectives are presented in the subsequent sections as follows:

4.2 Inadequate Engagement of Youth in Building a Better Tomorrow Program by the Ministry of Livestock and Fisheries

The Audit noted the risk of failure by the Ministry of Livestock and Fisheries to adequately attain the target of engaging youth in the agriculture sector for sustainable and improved livelihood through the BBT program. This is due to various factors, as explained below:

4.2.1 Inadequate Engagement of Youths in BBT Training Program

The review of Progress Reports for the financial years 2022/23 and 2023/24 from the Ministry of Livestock and Fisheries revealed the risk of failure to achieve the target of ensuring youth are engaged in agriculture through cattle fattening and aquafarming activities.

The audit noted that despite the efforts by the Ministry of Livestock and Fisheries to implement the BBT program since the financial year 2022/23, success has been minimal. The main shortfall of this program in this Ministry is the lack of a realistic long-term target, which would be used to guide the setting of clear annual targets to facilitate the achievement of the intended broader goal of engaging youths in the agriculture sector through cattle fattening and aqua-farming activities. Instead, the Ministry has

implemented the cattle fattening and aqua-farming activities based on the agreed annual targets only for the two years of program implementation.

The audit further noted that these agreed-upon annual targets were not documented. According to the interviewed officials from the Ministry of Livestock and Fisheries, the implementation report of the program dated 23 October 2023. The annual target for the cattle fattening project was to train 240 youth, and the aqua farming project was to train 300 youth. These targets were just agreed upon without any documentation.

The Audit assessed the implementation of cattle fattening and aquafarming activities for the two years of its execution using the agreed targets. The results indicated that in the cattle fattening project, the trained youth were 34% of the agreed annual target, while in the aqua farming project, the trained youth were 81% of the agreed annual target, as detailed in **Table 4.1**.

Table 4. 1: Status of Engaging Youth in BBT Training Program at MLF

Type of Training	Targeted Number of Youths to be Trained for 2 years	Actual Number of Trained Youth at the end of 2 nd year	Percentage over Total Target
Cattle fattening	480	161	34
Aqua-farming	600	486	81
Total	1,080	652	

Source: BBT Progress Reports for the Ministry of Livestock and Fisheries, 2024

Table 4.1 shows that 480 youths in the cattle fattening project and 600 youth in the aqua farming project were expected to be trained in two years. However, for the two years of program implementation, only 34% of targeted youth were trained in cattle fattening, and 81% of targeted youth were trained in aqua farming.

The noted causes for inadequate enrolment of the youths for the training, especially in cattle fattening, were the lack of students after some of them were expelled due to disciplinary issues and the lack of inspiration to bring back the enrolled youth who quit the training. The noted cause for failure to engage youths in post-incubation activities was the lack of loans from financial institutions to facilitate youth in acquiring cattle for commercial livestock.

4.2.2 Youth Graduated from Incubation Centres were not Engaged in Post- Incubation Activities

A review of the BBT Program Progress Reports for the financial year 2022/23 to 2023/24 revealed inadequate engagement of graduated youth in post-incubation activities, which was contrary to the requirement of the BBT-Livestock Operational Guideline for Commercial Cattle Fattening at Incubation Centers in Tanzania 2022 which requires youth from incubation centres to be engaged in post-incubation activities after their graduation.

The audit noted that there were no graduates from aqua farming who were enrolled in post-incubation centres, but for the cattle fattening, all 161 graduated youth were enrolled in these centres, as indicated in Table 4.2.

Table 4. 2: Extent of Implementation of the BBT Program by MLF

Type of Training	Batch Number	Enrolled Number	Number Graduated	Graduates Enrolled in post-incubation activities
Cattle fattening	First Batch	240	161	161
Aqua farming	First Batch	200	195	0
	Second Batch	300	291	0
Total		740	647	161

Source: Auditors' Analysis of Program Progress Report 2023-2024

Table 4.2 shows that fewer graduates were enrolled in post-incubation activities. It is indicated that 161 youth were enrolled in post-incubation centres after graduation, which is equivalent to 24.9% of 647 graduates. All these youth graduated from cattle fattening. None of the 486 graduates from aqua farming were enrolled in post-incubation activities because the infrastructures to facilitate the post-incubation operations were yet to be developed.

The audit further noted that 153 youth out of 161 reported to the Kagera region to start commercial cattle fattening at Kagoma (66) and Kitengule Ranches under NARCO (87). It was noted that eight youths did not show up during reporting to post-incubation centres.

However, during the site visit in September 2024 at the Kagoma ranch, the audit noted that there were inadequate infrastructures (as detailed in

Section 4.4.3 of this report) to facilitate the commercial cattle fattening project. Due to that reason, the youths left the Ranches. During the audit visit, it was noted that only 8 out of 153 youths were present in both Ranches (Kagoma and Kitengule), and the post-incubation activities had not yet started.

This situation is undesirable as it poses a risk of failure in the achievement of the program's objective of improving youths' livelihoods through the agriculture and livestock sectors. This is because, since the commencement of the program on 22 September 2022, which is more than two years ago, only 153 youth have been enrolled in post-incubation centres, of which only 8 are waiting for the post-incubation activities to start, while 145 left soon after reporting.

4.3 Inadequate Planning for the Cattle Fattening and Aquafarming Activities

The Audit noted that the Ministry of Livestock and Fisheries did not have adequate plans for cattle fattening and aqua-farming activities. This affected the development of the guiding document and mobilization of resources for cattle fattening and aquafarming activities, as details below indicate:

4.3.1 Lack of Guiding Program Documents

The audit noted that the Ministry of Livestock and Fisheries was implementing Cattle Fattening and Aquafarming activities without key guiding documents. This was contrary to para 5.2.1 of the Guidelines for Project Planning and Negotiations for Raising Loans, Issuing Guarantees, and Receiving Grants of November 2020, which requires the implementing agent to prepare project documents, including guiding documents for program implementation.

The audit noted that, to facilitate the implementation of the Cattle Fattening activities, the Ministry of Livestock and Fisheries developed Guidelines for Commercial Cattle Fattening at Incubation Centers in Tanzania in September 2022. However, the audit noted that there were no guidelines for aqua-farming activities.

In addition, the Ministry of Livestock and Fisheries lacked the program document for execution of the BBT Program since its adoption in the Financial Year 2022/23. The document was key for the smooth implementation of the program; however, interviewed officials from the Ministry of Livestock and Fisheries revealed that they prepared a program document in November 2023, but this document was not operational. By the time this audit was conducted in December 2024 because it was not yet approved. **Table 4.3** presents the status of availability and approval of the guiding documents for the implementation of the BBT program by the Ministry of Livestock and Fisheries.

Table 4. 3: Status of the Preparation of Guiding Documents for the Implementation of the BBT Program at the MLF

Name of the Project	Name of the Guiding Document	Operationalized (✓) or Not-Operationalized (X)	Approval Status
BBT LIFE	Build Better Tomorrow for Livestock and Fisheries	x	Not approved and not in use
BBT Cattle Fattening	BBT Operational guideline for commercial cattle fattening at incubation centres in Tanzania	✓	Approved and in use
BBT Aqua farming	Not prepared	x	Not Applicable

Source: Auditors' Analysis of Program Guiding Documents, 2024

Key:

✓ - Operationalized

X - Not Operationalized

Table 4.3 shows that up to the period of this audit in December 2024, only the cattle fattening project of the BBT Program had a guideline for the implementation of cattle fattening activities, but the aquafarming did not have any guidelines in place to guide the implementation of its activities.

Furthermore, the Ministry of Livestock and Fisheries lacked the operational program document for effective implementation of the BBT program.

The absence of guidelines to guide the implementation of the program was caused by a lack of adequate planning before the commencement of the program. In addition, the audit noted that there were ineffective transitions of incubation centres, which were operational before the commencement of the BBT program. The Ministry of Livestock and Fisheries embarked on the implementation of the program without customization of the guiding documents to ensure effective implementation of the program under the new arrangement of the BBT program.

Furthermore, interviews with officials and a review of the Draft Program Appraisal Document indicated that the program documents are for both ministries, i.e., the Ministry of Agriculture and the Ministry of Livestock and Fisheries. According to the officials, the program document was submitted to the development partners who fund the projects under the BBT program for both Ministries. However, by the time this audit was conducted in December 2024, the draft documents had not yet been approved. The development of the draft started on 03 October 2023 and was expected to be presented to the Board on 11 September 2024.

4.3.2 Inadequate Mobilization of Resources Prior to Implementation of The BBT Program

The mobilization of resources to ensure the effective implementation of the BBT Program is key to its success. The resources to be considered include financial resources and human capital resources. However, weaknesses were noted during the implementation of the BBT program at the Ministry of Livestock and Fisheries regarding the mobilisation of these resources, as details below indicate:

(a) Inadequate Mobilisation of the Financial Resources Before Implementation of the BBT Program

The Ministry of Livestock and Fisheries did not adequately mobilize all required resources to facilitate the implementation of the BBT Program, including its two projects of Cattle Fattening and Aqua-farming. This is contrary to Para 1.1 of the Guidelines for Project Planning and Negotiations for Raising Loans of November 2020, which insists that, the Government requires not only adequate skills in the mobilization of external resources but also a well-documented strategic and pragmatic approach from the

project inception stage throughout the project life cycle, that would ensure the envisaged financing benefits are optimized.

To facilitate the implementation of the Cattle Fattening and Aqua-farming projects which were not included in the program document, the audit noted that on February 2024, the Ministry of Livestock and Fisheries signed an MoU with the Fisheries Education and Training Agency and the Tanzania Agriculture Development Bank (TADB). The MoU was an agreement for the administration of funds to support the implementation of cattle fattening and aqua farming projects activities financed by International Monetary Fund (IMF) special program funds through an Extended Credit Facility (ECF) window.

However, the funds were not disbursed from the treasury to support the implementation of the program as expected. This was caused by inadequate planning. The audit noted that a request for the funds was made four months after completing the training. The fund was requested on 29 November 2023, while the training was completed on 29 May 2023.

As a result, no loans were provided as startup capital to the youths who graduated from incubation centres. Furthermore, post-incubation activities were not effectively implemented for the graduated youths, as it was indicated in **section 4.2** of this report.

(b) Absence of Coordination Unit for the Implementation of the BBT Program at MLF

The Audit noted that the Ministry of Livestock and Fisheries has been implementing the BBT program since its adoption in the Financial Year 2022/23 without a Coordination unit, contrary to Para 2.2.1 (viii) of the ASDP II project implementation Manual, which insists that there should be a National Coordination unit headed by the National Programme Coordinator (NPC). The unit should serve as a Secretariat to all national coordination organs. It will provide broad-based coordination, management, and facilitation support, including planning, programming, analysing, budgeting, tracking the programme performance on a day-to-day basis, documenting progress, and consolidating deliberations of the coordination/management organs at all levels.

Through interviews with officials from the Ministry of Livestock and Fisheries, it was revealed that the Ministry did not have the coordination unit due to limited funds, although currently, the Ministry is planning to form a coordination unit for the 2024/25 Financial Year. The current practice was that the Director and Assistant Director of Research and Training were responsible for coordinating various issues related to the BBT program without being officially assigned the role of coordinators.

The audit noted that coordination of BBT activities was lacking in this Ministry due to inadequate planning of the program. It was explained that adequate planning could include setting up the coordination team, its responsibilities, and the means to facilitate the fulfilment of its roles and responsibilities. The absence of the coordination unit has affected program implementation because linkage among the stakeholders involved in program implementation has been difficult. This further affects the monitoring of the program.

4.3.3 Inadequate Involvement of the Stakeholders During Planning for the BBT Program

A review of the Implementation Reports for the financial years 2022/23 and 2023/24 noted that, in the operationalisation of Incubation Centers, the Ministry of Livestock and Fisheries was expected to ensure that all stakeholders identified in the program documents are adequately involved in fulfilling their roles during the operation of the Incubation Centers by having an agreement for performing those roles. However, the audit did not find agreements between MLF and the identified stakeholders.

A review of the BBT correspondence files revealed that during the training of youth at incubation centres, there was adequate involvement of stakeholders such as Financial institutions, Meat processors and industries, the Local Government Authorities, and Sokoine University of Agriculture in the provision of training to the youths.

However, a review of the same progress reports revealed that stakeholders were inadequately involved during the implementation of the program. This can be noted through the inadequate implementation of roles among stakeholders. **Table 4.4** presents the stakeholder names, roles, implementation milestones and involvement status.

Table 4. 4: Involvement of Stakeholders during the Implementation of the Program

Stakeholder's Name	Stakeholder's Role(s)	Role(s) Implementation and Involvement Status
PO-RALG	<ul style="list-style-type: none"> • Collaborate with the teams of MLF in coordinating, advising, managing and monitoring the implementation of activities in regions and LGAs; and • Provide guidance and advice to the regions in legal and procedural matters regarding the operations of incubation centres. 	<p>Inadequate involvement was evidenced by interviews with PO-RALG officials, who explained that MLF inadequately coordinated with PO-RALG during implementation, which led to inadequate involvement.</p>
PMO-Labour, Youth, Employment and Persons with Disability	<ul style="list-style-type: none"> • Support funding; • Connect the graduates with the National Council for the Economic Empowerment of citizens; and • Training on entrepreneurship and commercial investment. 	<p>Inadequate involvement was evidenced by:</p> <ul style="list-style-type: none"> • Delays in providing funding support for youth and women; • No evidence was available showing youth and women were connected to the National Council for Economic Empowerment of Citizens.
Implementing institutions (LITA and TALIRI)	<ul style="list-style-type: none"> • Selection and registration of participants; • Building important infrastructure for projects, including feed production; • To build the capacity of the participants in Incubation Centers; • Managing the entire operation of the Centers; and • To build the capacity of the participants in Incubation Centers. 	<p>Adequate involvement is evidenced by the roles being implemented, especially in the training of youth. However, the construction of commercial production infrastructures was completed with delay.</p>

Stakeholder's Name	Stakeholder's Role(s)	Role(s) Implementation and Involvement Status
NARCO	<ul style="list-style-type: none"> To buy the products that will be produced at the Youth Incubation Centre through off-taker arrangements; To prepare blocks with the necessary infrastructures for renting to business graduates from Incubation Centers; and Host Youth who have completed training from Incubation Centers in cattle fattening blocks based on the conditions that will be set. 	Inadequate involvement is evidenced by NARCO's failure to buy cattle fattened by the youth at incubation centres.
Other stakeholders (Financial Institutions, Industries and traders related to animal products)	<ul style="list-style-type: none"> Identify opportunities for livestock markets and their products; and Help classify the quality levels and standards of cattle fattened according to the market needs. 	Inadequate involvement evidenced by failure to classify quality standard of cattle and failure to identify opportunities for livestock markets

Source: Auditors' Analysis from Guidelines and Program Progress Reports, 2024.

Table 4.4 shows that only LITA and TALIRI were adequately involved in program implementation. The remaining key stakeholders were inadequately involved, as evidenced by the presence of unimplemented or partially implemented activities or inadequate implementation of their roles in the program's implementation process.

Interviews with MLF officials noted that the inadequate involvement of key stakeholders was caused by inadequate initiation and planning of the program. It was noted that no agreements between MLF and the key stakeholders were made before the commencement of the program regarding their roles and, hence, their full involvement.

As a result, youth used most of their time to build commercial production infrastructures at incubation centres. This further led to fattening cattle for only two phases instead of the planned four phases.

In addition, inadequate coordination and arrangements between NARCO and youths at incubation centres affected the securing of the NARCO market of the fattened cattle.

4.4 Ineffective Implementation of Program Activities by MLF

MLF implements the BBT program through cattle fattening and aqua-farming projects. The activities that need to be implemented include recruitment of youth in training centres, establishing infrastructure for post-incubation activities, and implementing post-incubation activities to enhance the attainment of the program goal of improving the livelihood of youth through agriculture and livestock sectors.

However, the audit noted weaknesses during the implementation of the program activities, such as delays in the admission of youths for post-incubation activities, inadequate behavioural change programs to prepare the youths to make them benefit from the BBT - program, and inadequate preparation of incubation centres to receive the youths. These challenges are explained in detail hereunder:

4.4.1 Inadequate Preparation of Incubation Centers to Receive Youths

The audit noted that the Ministry of Livestock and Fisheries inadequately prepared the incubation centres before the enrolment of youths. It was noted that the incubation centres had various problems that affected the attainment of the intended results, including inadequate infrastructure, inadequate purchase of cattle for fattening, and inadequate security for the constructed incubation centres. These are further explained below:

(a) Inadequate Infrastructures to Facilitate the Implementation of Cattle Fattening at the Incubation Centres

The audit noted that the Ministry of Livestock and Fisheries did not manage to establish the required infrastructures at the incubation centres. This was contrary to Paragraph 2.0 of BBT-Livestock Operational Guidelines for Commercial Cattle Fattening at Incubation Centers of 2022, which required, among others, the centres to include fattening sheds, water sources, watering troughs, scales, hangers, livestock loading and unloading areas, pasture areas, stables, and pasture production machinery, equipment. In

addition, the Ministry should ensure that the centres have a conducive environment for youths to stay.

Through a site visit conducted in September 2024 to incubation centres of Kikulula (Kagera region), Mabuki (Mwanza region) and Buhuri (Tanga region), the audit revealed that MLF-prepared fattening sheds, water sources, watering troughs, scales, hangers, livestock loading and unloading areas, pasture areas, and stables.

However, the incubation centres lacked pasture production machinery and had inadequate accommodation facilities for the youths. The accommodation lacked water, electricity, and accessibility to health facilities, as shown in **Table 4.3** and **Photo 4.1**.

The audit further noted that, because of inadequate accommodation, some youth had to rent houses in the nearby villages and pay rent by themselves. **Table 4.5** shows in detail the major accommodation problems at incubation centres.

Table 4. 5: Status of Incubation Centers as of 25 September 2024

Name of the Incubation Center	Health Services Accessibility (Distance and transport)	Electricity Services	Water Services	Accommodations Status
KIKULULA	Not accessible	Available in the classes only	Not available	Temporary houses (makeshifts) made of corrugated iron sheets.
MABUKI	Accessible	Available	Not available	Males rented houses while females were given hostels located 3km away from classes.
BUHURI	Accessible	Available	Available	Some rented houses from the nearby village while some were given hostel

Source: Auditors' Analysis of Information from Site Visit, 2024

Table 4.5 shows that the major problem for the available incubation centres was the accommodation facilities for the youths. Two incubation

centres in Kikulula and Mabuki lacked water service. Also, electricity was available only in classes at the Kikulula incubation centre.

Photo 4.1: Incubation Center at Kikulula in Karagwe



Photo 4.1(a) Outside view sheets houses for Youth.

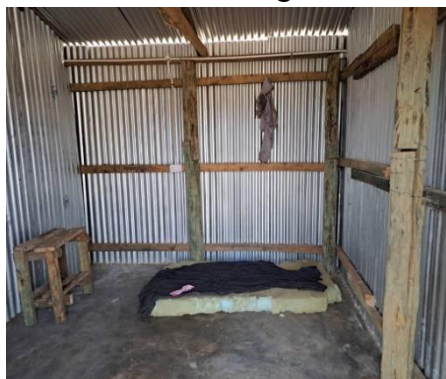


Photo 4.1(b) Inside view of the sheet houses for youth.

Source: The photos were taken by Auditors on 23 September 2024 at Kikulula Center

(b) Delay of more than 9 Months in the Construction of Infrastructures for Commercial Livestock Production

A review of the LITA Incubation Centers Implementation Workplan for the Financial Year 2022/23 indicated that the construction of infrastructures for commercial livestock production was supposed to be implemented from September to December 2022.

However, a review of the BBT Implementation Report for October 2023 from the Ministry of Livestock and Fisheries revealed that the construction of infrastructures at incubation centres started in October 2022 and was completed in October 2023, indicating that the implementation of this component was delayed for nine months.

As a result of the delays, the youth spent two years at incubation centres and managed to fatten cattle for only two batches instead of the four planned batches per year.

(c) Security Issues were Noted in Some of the Incubation Centres

Observation and interviews conducted with officials from Kikulula in the Kagera region and Mabuki incubation centres in the Mwanza region revealed security challenges. The interviewed officials indicated that their

incubation centres were surrounded by pastoralist communities that sometimes fed their cattle in incubation centre areas. The officials further revealed that, when the office attempted to stop them, they attacked whoever was involved in the exercise.

In addition, the Auditor observed a burned cattle fattening site and pasture area at Kikulula Incubation Center, as shown in **Photo 4.2**. It was reported by interviewed officials that the fire had been started by the nearby community. During the site visit, the audit team observed that the fire had destroyed all pastures. However, it did not affect the youth because they had already graduated and left the area. A similar situation was noted during a site visit at the Buhuri incubation centre in the Tanga region, where the burning of grasses was observed.

Photo 4.2 shows the burned pasture and cattle fattening area at the Kikulula incubation centre due to fires that people started in nearby households.



Photo 4.2 (a) Effects of Fire on Cattle fattening site at Kikulula Incubation Center

Photo 4.2 (b) Effects of Fire on Pasture Areas at Kikulula Incubation Center

Source: The photos were taken by Auditors on 23 September 2024.

Photo 4.2 shows a burned cattle fattening site and pasture at the Kikulula Incubation Centre in the Kagera region, which puts at risk the safety of constructed infrastructures and youth in their presence.

The audit noted that the inadequate involvement of the respective community was the main cause of fire sabotages. It was learned that the

nearby communities were not educated enough to make them understand and accept the program provides security for its infrastructures. Also, there was a lack of assessment of security risks associated with the projects in respective localities. This prevented the designing of appropriate mitigation measures for various security threats.

4.4.2 Inadequate Empowerment of Graduates from Cattle Fattening Sites

The audit noted that there was inadequate empowerment of youth for the cattle fattening project in post-incubation centres. This is contrary to Section 2 (IV) of the BBT Operational Guidelines for Commercial Cattle Fattening at Incubation Centers of 2022. According to these guidelines, the Ministry of Livestock and Fisheries planned, to empower and nurture youth as investors and to connect them with the market, at the end of the incubation cycle. Moreover, Regional Secretariats and Local Government Authorities were required to provide investment areas with loans, including 4% of LGAs' revenues allocated as loans for the Youths.

The Audit noted that after graduation from incubation centres, 153 out of 161 graduated youths were designated to report at post-incubation centres at Kitengule and Kagoma ranches in the Kagera region to start commercial livestock production. However, all 153 were not empowered through loans to start commercial livestock production. It was further noted that 145 youths left the post-incubation centres due to inadequate infrastructure, such as accommodation to facilitate post-incubation activities, and failure to secure the loans as it was planned before.

In addition, up to September 2024, during field visits at Kagoma and Kitengule ranches, the remaining eight youths were not provided with loans to start commercial livestock production.

This resulted in the loss of government money without attaining the intended objective of improving the livelihood of youth through livestock interventions because 145 trained youth left while the Ministry of Livestock and Fisheries did not achieve this goal.

During the meeting with the Officials from the Ministry of Livestock and Fisheries, the ministry revealed that, initially, the Ministry connected youth

with financial institutions so that they could be provided with loans, but unfortunately, the financial institutions provided terms which were very difficult for the youths to fulfil in order to get the loans. The Ministry decided to allocate funds to TADB and signed an MoU with it showing that the Bank would provide loans to the youths. However, during the field visits, the Team was not provided with any evidence showing that youths were actually provided with loans from TADB.

4.4.3 Lack of Reliable Markets for the Fattened Cattle

In a review of the Monthly Progress Report of 03 April 2023 from LITA, the audit noted that there were no reliable markets for the fattened cattle. This is contrary to para 3.2.4 and 3.2.5 of BBT Operational Guidelines for Commercial Cattle Fattening at Incubation Centers of 2022, which explain that stakeholders will be involved in collecting marketing information and marketing opportunities from incubation centres as well as connecting youth with various stakeholders in the value chain, including markets.

Moreover, the Progress Report of 03 April 2023 indicated that, up to 30 August 2023, incubation centres would have 1,800 fattened cattle. However, the Audit noted that there was a market challenge to sell the fattened cattle because 1,125 fattened cattle remained unsold, as detailed in Table 4.6.

Table 4. 6: Number of Sold and Unsold Fattened Cattle at Three Visited Incubation Centres

Name of Incubation Centers	Number of Fattened Cattles	Number of Sold Cattles	Remained Cattles
Buhuri	600	205	395
Mabuki	600	145	455
Kikululla	600	325	275
Total	1800	675	1,125

Source: Progress Report from Incubation Centers, August, 2023

Table 4.6 shows that, up to August 2023, 62.5% of fattened cattle were not sold. The cattle were still at incubation centres, whereby Kikululla remained with more than half of fattened cattle, followed by Buhuri, which remained with 34% of fattened cattle.

Interviewed officials from LITA further revealed that, despite 675 cattle being sold, as indicated in **Table 4.6**, they were not sold within the required time of three months after the start of fattening. Also, the cattle were not sold in the targeted markets (Meat industries). For example, at Kikulula, the cattle were sold to the neighbouring country of Uganda and at Buhuri, the youth decided to slaughter the cattle and sell meat. The same situation was observed at TALIRI Tanga, whereby the youth decided to slaughter the cattle and sell meat due to the absence of an intended market.

The noted cause of the failure to sell the fattened cattle to the targeted market within the planned period was that the fattened cattle from incubation centres did not meet the meat market requirements. The fattened cattle were below 250 kg, while the meat industry required cattle which are 250 kg and above. This was due to inadequate prepared cattle grazing areas, lack of appropriate feed for fattening cattle, and the purchase of low-quality seed cattle from auctions.

Another reason was inadequate planning of the market for the fattened cattle because there was no agreement signed between the youth and buyers. This happened due to a lack of market surveys to establish market information. Another reason is the absence of a business plan in the incubation centres to guide the operation of the cattle fattening program as a business model.

As a result, graduated youth could not obtain financial assistance since one of the criteria for getting loans was the signing of contracts with buyers of fattened cattle that were not available. Unreliable markets for the fattened cattle pose a threat to the sustainability of the BBT Project and put it at risk of failing to achieve the intended outcomes.

4.4.4 Inadequate Preparation of Infrastructures at Kagoma and Kitengule Ranches for Post-incubation Activities

The Audit noted that there was inadequate preparation of infrastructure and facilities for post-incubation activities in Kagoma and Kitengule ranches, contrary to Section 3.2.4 of the BBT-LIFE Operational Guidelines for Commercial Cattle fattening at Incubation Centers in Tanzania 2022, which requires the Ministry of Livestock and Fisheries in collaboration with NARCO, Regional Secretariats, Local Governments, financial institutions,

and development partners to ensure that adequate infrastructures are established in investment areas.

A review of the BBT implementation report at Kagoma and Kitengule ranches in September 2024 revealed that after completing training at the incubation centres in June 2024, all graduated youths were allocated to the Kagera Region in Kagoma and Kitengule ranches under NARCO. A total of 66 youths were assigned to Kagoma Ranch and 87 youths to Kitengule Ranch.

However, at the time of their arrival at the Kagoma and Kitengule ranches, they found that the infrastructures were not adequate to accommodate them, as shown in **Table 4.7**.

Table 4. 7: Infrastructure Present at Kitengule and Kagoma Ranches

Item	Kagoma	Kitengule	Remarks
Houses	8	3	All houses required renovation.
Sleeping rooms	14	6	Additional sleeping rooms are needed, especially at Kitengule, where the ratio was 15 youths per room.
Butcher	1	0	The existing butcher required renovation. The butcher was key for youth who planned to sell meat to the nearby community.
Borehole	1	0	A power source and a pump were required, and the borehole was key to ensuring the availability of safe water, which was a big challenge at Kagoma Ranch in the Kagera region.
Water trough	1	0	The available water trough needed cleaning and renovation to enhance the availability of drinking water for cattle.
Pond	1	0	The pond was intended for reserving water, although it was not operational. The pond needed clearance to remove grasses and deposited sediments.

Source: Auditors' Analysis from Assessment Report for Proposed Areas (Kagoma and Kitengule), 2024

Table 4.7 indicates that both the Kagoma and Kitengule ranches had inadequate infrastructure and facilities to accommodate the youth allocated there. The table indicated a lack of key infrastructures like accommodation, water troughs, boreholes, and butchers, which are all key to operationalising the ranches for post-incubation activities.

Furthermore, the environment at Kagoma Ranch lacked other essential facilities such as electricity and health services.

The observed causes for inadequate infrastructure and the failure to operationalize post-incubation activities at the ranches included the unpreparedness of the Ministry of Livestock and Fisheries, primarily due to a lack of funds to prepare the required infrastructure.

As a result, 145 out of 153 youth (95%) who were registered in July 2024 and had signed contracts for plots designated for post-incubation activities vacated the Kagoma and Kitengule ranches. These youth left the ranches without any of the planned post-incubation activities being conducted. Additionally, this situation jeopardizes the program's goal of enhancing youth livelihoods within the planned implementation timeline. Notably, two years have passed since the program's commencement in 2022/23, with little progress achieved.

4.4.5 Inadequate Quality Control of Cattle

Para 3.2.4 of the BBT-LIFE Operational Guidelines for Commercial Cattle fattening at Incubation Centers in Tanzania 2022 requires the MLF, Research and Training Centers to classify livestock fattened quality levels and standards according to the market needs.

Moreover, according to the best practice, the MLF was required to have a specific fattening model, such as zero grazing, conventional grazing or paddocking and have a quality management plan to ensure that cattle are kept in a healthy environment, including a timetable for regular health checks, vaccinations, and treatments to prevent diseases. Also, to ensure all aspects of cattle fattening, from feed quality to handling practices, were standardized, which would lead to uniform growth rates and meat quality. This was crucial for meeting market specifications consistently in all incubation centres.

The review of the MLF Correspondence Files and interviews with officials from the Ministry of Livestock and Fisheries revealed that there was no well-planned timetable for the routine health checks and parasite control for the cattle.

Moreover, there were no monitored feeds and nutrition management (testing for contaminants and nutritional contents). As a result, a total of 88 cattle died during the screening period (14 days from the purchase day for observing cattle before mixing with others at incubation centres), while 26 cattle died from fattening time to the end of cattle marketing. Therefore, a total of 114 out of 1800, which is six per cent, died. The loss of 114 cattle resulted in a loss of TZS 58.6 million because the average cost during the screening period was TZS 511,457 per cattle, which resulted in the loss of around TZS 45 million for 88 cattle, and the average cost of fattening one cattle was TZS 525,023 thus for 26 died cattle from fattening to marketing was TZS 13.6 million.

4.4.6 Risk of Unsustainable BBT Program

The Ministry was required to ensure the Sustainability¹⁶ of the BBT Program by ensuring that all the requirements of the Program were well planned, including funds, training centres, marketing for BBT products, and a project succession plan.

However, the audit noted that there is the risk that the BBT Program will not be sustainable due to the weaknesses noted in Sections 4.2, 4.3, and 4.4. Hence, it is unlikely that the program will achieve the intended outcomes and be sustainable. The observation was based on the fact that there were no operationalized post-incubation activities, which was key for the sustainability of the program. Due to a lack of post-incubation activities, 95% of the youths registered have left.

Furthermore, the designated centres for post-incubation activities lacked the required infrastructure to support the well-being of youth and cattle. A site visit at Kagoma Ranch revealed an absence of safe and clean water whereby youth were buying water for TZS 1,000/= per 20 litres from the nearby village, and the cost of transporting water to the incubation centre was TZS 4,000/= while other youth used stagnant water, which was not even safe for use. Moreover, the accommodation for the youths lacked

¹⁶ <https://www.un.org/en/academic-impact/sustainability#:~:text=In%201987%2C%20the%20United%20Nations,development%20needs%2C%20but%20with%20the>

electricity, and there was no health centre nearby to provide health services in case the need arose.

According to the Program Implementation Report dated June 2024, 34% of the recruited youth dropped out, and only 66% of the youth graduated from incubation centres. Among the indicated reasons were misbehaving and lack of commitment among the youths. It was noted that behavioural problems among the youths were contributed partly by weaknesses in the recruitment processes, including a lack of an enforceable code of conduct to guide screening of behaviour before recruitment and sanctioning the misconduct during program implementation.

Furthermore, there was a lack of assured markets for fattened cattle despite the requirement of the Ministry of Livestock and Fisheries to have a pre-determined market for fattened cattle. In totality, all these factors pose potential risks to the sustainability of the BBT Program.

CHAPTER FIVE

AUDIT CONCLUSIONS

5.1 Introduction

This chapter presents audit conclusions based on the audit objectives and findings presented in this report. The conclusions are categorised into two main parts: the general and specific audit conclusions.

It is indicated that 161 youth were enrolled in post-incubation centres after graduation, which is equivalent to 24.9% of 647 graduates. All these youth were graduated from cattle fattening. None of the 486 graduates from aqua farming were enrolled in post-incubation activities because the infrastructure to facilitate the operation was yet to be developed.

5.2 Overall Audit Conclusion

Despite the efforts shown by the Ministry of Agriculture and the Ministry of Livestock and Fisheries, which include enrollment of youths in incubation centres for training, areas that need immediate interventions to improve program implementation were noted. Based on the findings as provided in this report, the Audit concludes that the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MLF) have not managed to implement the BBT program effectively to achieve the intended objective of enhancing the engagement of youth in the agriculture sector for sustainable and improved livelihoods.

Generally, the audit found that there is a slow pace of engaging the youths in the agriculture sector for both ministries, which poses a risk of failure in the achievement of the intended target of engaging youth in the agriculture sector within eight years of program implementation. As of October 2024, the total number of youths engaged in the agriculture sector through the BBT program was 514 out of 9,724 (equivalent to 5%) of the target set for the 8 years of program implementation for the Ministry of Agriculture. At the Ministry of Livestock and Fisheries, the Audit results indicated that after two years of implementation of the BBT Program, in the cattle fattening project, the trained youth were 34% of the agreed annual target, while in

the aqua farming project, the trained youth were 81% of the agreed annual target.

At the Ministry of Livestock and Fisheries, after two years of program implementation, there was no evidence of graduated youth having any sustainable and profitable agribusiness. The Audit noted the risk of failure to achieve the target of engaging youth in the agriculture sector for sustainable and improved livelihood through the BBT program to both the Ministry of Agriculture and the Ministry of Livestock and Fisheries. It was revealed that inadequate infrastructure and facilities development at incubation and post-incubation centres have negatively impacted youth admission and retention. The audit further revealed that the lack of a conducive and livable environment, including shortages of quality accommodations, unreliable electricity in some buildings, and inadequate access to clean water and sanitation, have hindered youth participation and long-term engagement in the program.

As a result, the number of youths dropped from the program at the post-incubation centres stood at 95% at the Ministry of Livestock and Fisheries. All these were from the post-incubation centres for cattle fattening implemented by the Ministry of Livestock and Fisheries. At the Ministry of Agriculture, the dropout rate was 16% at incubation centres and 7% at post-incubation activities, specifically at the Chinangali block farm.

5.3 Specific Audit Conclusions

5.3.1 The Ministry of Agriculture and the Ministry of Livestock and Fisheries have not Adequately Planned and Coordinated the BBT Program

The BBT program suffers from poor planning and coordination across different levels of government and implementing agencies, leading to delays and inefficiencies in achieving programme objectives.

The main noted cause for deficiencies and delays in Program implementation is lack of a clear, unified program strategy. This has led to fragmented efforts in the implementation of the Program. A good example here is the tendency of the Ministry of Agriculture to continue with implementation without updating and taking on board activities under the

Ministry of Livestock and Fisheries, as the later joined the Program in later stages. After joining the Program, the Ministry of Livestock and Fisheries also prepared the program document, which was still not approved by the time this audit was conducted in December 2024. The failure to include MLF right from the designing and planning stages of the program compelled it to start implementation of the program as soon as possible and without any guiding document. This would not happen if the MoA involved the other key stakeholders in designing and planning the BBT Program.

Another scenario showing fragmented efforts in the implementation of the BBT Program is the existing limited communication between central and local government authorities involved in the program execution. This was evidenced by the tendency of the Ministries to identify and allocate land for the implementation of the BBT Program without the awareness of the respective LGAs. As noted in Kyamyorwa in Muleba DC, and Chunya in the Mbeya region, some communities continued to use the land designated for the BBT projects for agricultural production and other economic activities, but the LGAs could not stop them because they were not informed of the ongoing BBT operations in the areas.

Generally, there is a duplication of effort in the implementation of the BBT Program between the Ministry of Livestock and Fisheries and the Ministry of Agriculture. In addition, the Technical Advisory Committee is not well coordinated in implementing its activities due to inadequate involvement of its designated members like the President's Office - Regional Administration and Local Government Authorities.

5.3.2 The Ministry of Agriculture and the Ministry of Livestock and Fisheries Delayed the Implementation of the key Projects of the BBT Program

The key projects under the BBT program, including the BBT Financing, Borehole and Block Farms projects, are all delayed, while the BBT extension services project has slow progress, as only one intake of 230 beneficiaries was recruited for temporary employment.

This is evidenced as noted in BBT financing up to December 2024; there were no beneficiaries from either BBT block farms or graduated youth from the incubation centres under the Ministry of Livestock and Fisheries who have received loans under this Project. In addition, as of June 2024, only

one farm at Chamwino in the Dodoma region had started implementing a borehole project. However, the implementation of this project was partial, covering only a few aspects, including the purchase of drilling equipment and the establishment of an irrigation system for 17 beneficiaries only. Hence, the target of reaching 148,571 beneficiaries was not achieved.

Regarding the Block farm at Ndogowe, the infrastructure is still not in place. The intended target of ensuring that youths are engaged in farming at block farms was not achieved. In addition, the infrastructure at Chinangali Block Farm was not adequately developed. The developed infrastructures covered only 220 acres, and the farmed land covered 620 acres, which is 36.5% of the total target of 1700 acres for 2023/24.

The BBT financing Project was also delayed. The Project did not manage to provide loans to youth who graduated from the incubation centres as planned. By the time this audit was conducted, no youth at Chinangali block farm had received loans despite graduating from incubation centres for one year. Further, all graduates from the incubation centres under the Ministry of Livestock and Fisheries did not receive loans to support commercial livestock fattening.

5.3.3 MoA and MLF did not effectively Conduct Capacity-Building and Training Programs for the BBT Program

The Audit concluded that the capacity-building and training programs were ineffective. The conclusion was based on the fact that not all youth managed to graduate. It was found that 16% of the youth admitted to the incubation centres dropped out and did not graduate. Moreover, 60% of the graduated youths from incubation centres did not continue into agribusiness at block farms due to incomplete preparation of block farms. In addition, 95% of the youth from incubation centres who were admitted to ranches vacated the ranches. At the Ministry of Agriculture, 7% vacated post-incubation activities specifically at the Chinangali block farm.

The main cause of youth dropping out was the lack of loans to support commercial livestock fattening and block farming. Furthermore, the accommodation did not support the youth as there was no clean water, adequate accommodation, or health facilities.

As a result, the intended circle of the training program were not completed. This was evidenced by the failure to implement post-incubation activities, especially at ranches and Ndogowe block farms.

5.3.4 Slow Progress on Attaining the Intended Outcomes for the Targeted Beneficiaries of the BBT Program

The audit concludes that there has been slow progress in attaining the intended outcomes for the targeted beneficiaries. No youth managed to complete the circle of the planned training milestones. This hindered the realization of the intended or targeted outcomes for the beneficiaries.

It was noted that some youths skipped an important part of the circle of the training program, which aimed to enhance their ability to conduct commercial livestock fattening and farming. The youth were not engaged in agriculture at ranches and block farms as planned due to a lack of loans. This further hindered them from establishing their agribusiness. Also, the intended creation of employment was not achieved since there were no established agribusinesses from the graduated youths.

Further, it was evidenced that, the Ministry of Livestock and Fisheries did not fully develop the infrastructure and facilities required for post-incubation activities. As a result, 95% of 161 youth who were enrolled at post-incubation centres for operating commercial livestock fattening vacated. Moreover, 500 youths who graduated in aqua farming are not yet capacitated. Thus, the intended outcome of having the graduated youth with practical knowledge that would help them to run sustainable and profitable agribusinesses has not been achieved.

5.3.5 MoA and MLF did not have Adequate Monitoring and Evaluation Systems for the BBT Program

The absence of an effective monitoring and evaluation framework has hindered the ability to assess the progress and achievements of the BBT Program, leading to the inability to measure results effectively.

The audit noted that the ministries did not manage to conduct monitoring and evaluation of the programme effectively due to the absence of specific, measurable targets and indicators right from the beginning of the program. The audit realised that the Ministry of Livestock and Fisheries did not have

the short-term and long-term targets to guide the implementation of the program right from the beginning of the Program. Due to this reason, the Ministry of Livestock and Fisheries faced some difficulties in tracking progress or measuring the program's success. This further caused some difficulties in making informed decisions since there were no accurate information regarding the program's progress. In addition, the Ministry of Agriculture under the national coordination unit did not have monitoring experts, contrary to the program requirements. As a result, monitoring the execution of the BBT program was not effective.

CHAPTER SIX

AUDIT RECOMMENDATIONS

6.1 Introduction

This chapter provides recommendations to the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MLF) on what should be done to improve the implementation of the BBT Program.

Auditors acknowledge the government's initiative towards the improvement of youth livelihoods through agriculture, livestock, and fisheries by enhancing youth engagement in these agricultural sub-sectors. The Government is also commended for its initiative to increase employment through these sub-sectors in the country, which will address youth unemployment and help boost the country's economy. However, more interventions are required to address the observed gaps and ensure that the program implementation is improved to achieve the intended objectives of the program.

The National Audit Office expects that based on the 3Es principle: Economy, Efficiency and Effectiveness, these recommendations need to be fully implemented by the Ministry of Agriculture and the Ministry of Livestock and Fisheries to ensure improvements in the implementation of the Building a Better Tomorrow Program in the country.

6.2 Recommendations to the Ministry of Agriculture

The Ministry of Agriculture is urged to:

- a) Ensure that all key stakeholders are involved in the re-planning and implementation of the BBT program and their roles are featured in the program document;
- b) In collaboration with stakeholders, develop and disseminate to respective users all needed guidelines for the implementation of the BBT program;
- c) Set realistic annual targets and timelines for planned activities under the BBT program to facilitate their effective implementation and follow-up;

-
- d) Secure financial resources required to facilitate program implementation by having an agreement with financing agents;
 - e) Revise the model of leasing the land to youth so that the enrolled youth can be allowed to operate within the block farms for a certain reasonable number of years and ensure it retains the developed block farms for empowering/capacity-building of other batches of youth; and
 - f) Revisit and upgrade the M&E framework and implementation plan for the Program to actualize its Theory of Change (ToC) along the Inspire, Empower, Engage, Enable and Coordinate/Govern results' pathways.

6.3 Recommendations to the Ministry of Livestock and Fisheries

The Ministry of Livestock and Fisheries is urged to :

- a) Ensure that all key program documents and plans are in place and include short and long-term targets and respective key performance indicators for easy monitoring of the progress of the program;
- b) Speed up the construction of all required infrastructures and facilities at the incubation centres and ranches to enhance the engagement of youth in the agriculture sector;
- c) Strengthen the process of admission and recruitment of youth to engage in BBT programs;
- d) Enhance strategic efforts to mobilise financial resources for investments and operational financing of the program's activities; and
- e) In collaboration with stakeholders to establish reliable and profitable livestock markets, including building the capacities of youth on market development strategies.

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APPENDICES

Appendix One: Responses from the Audited Entities

This part covers the responses from the Two audited entities, namely, the Ministry of Agriculture and the Ministry of Livestock and Fisheries.

Appendix One(a): Responses from the Ministry of Agriculture

General Comment

Recommendations received for further improvement of the BBT program

Specific Comments

S/N	Recommendation to the MoA	Comments from MoA	Planned actions	Implementation Timelines
1.	Ensure that all key stakeholders involved in the replanning and implementation of the BBT program have their roles and are clearly featured in the program document.	MoA engages stakeholders, including development partners, the private sector, NGOs, and CBOs, in the implementation of BBT. The engagement has been from the program initiation and continues in implementation.	Establish a digital platform for BBT stakeholder's database and engagement	June 2025
2.	In collaboration with stakeholders, develop and disseminate to	BBT user's guidelines are in place: BBT Revision 1 Booklet of	Establish and use a digital platform to disseminate	June 2025

S/N	Recommendation to the MoA	Comments from MoA	Planned actions	Implementation Timelines
	respective users all needed guidelines for the implementation of the BBT program.	2023; BBT Implementation Manual of 2022; BBT Communication Strategy of 2023; Mongozo Na.1: Utoaji Mafunzo Katika Vituo Atamizi na Mashamba Makubwa ya Pamoja ya BBT (BBT BLOCK FARMS 2023), Mwongozo wa Utekelezaji wa Mradi wa Visima kwa Wakulima wadogo (BBT Smallholder Farmers Borehole Prpject) 2024; Mwongozo wa BBT katika Ngazi ya Halmashauri 2024. Guidelines were developed in collaboration with relevant stakeholders. Dissemination is underway through various platforms, including meetings and the MoA website.	all BBT guiding documents to stakeholders. Engage more stakeholders through meetings in collaboration with PO-LARG	
3.	Set the annual targets and timelines for planned activities under the BBT program to facilitate their effective implementation and follow-up.	BBT 10-year Implementation Plan in place. In addition, annual plans and M&E frameworks are in place.	Conduct a midterm Performance Evaluation of the BBT Program	June 2026

S/N	Recommendation to the MoA	Comments from MoA	Planned actions	Implementation Timelines
4.	Secure financial resources required to facilitate program implementation by having an agreement with financing agents	<p>It is estimated that, the BBT program, crop subsector cost will reach Tanzania Shillings 2,646,269,238,369.12 (USD 980 Million), of which 24% of the budget will come from the government and the remaining 76% from development partners, NGOs and the private sector. This amount includes loans and grants from development partners such as the Africa Development Bank, World Bank, IFAD, USAID, AGRA, FAO, WFP and private investment. In addition, the projects can be directly funded by development partners through off-budget financing.</p> <p>As of January 2025, the Government of Tanzania has secured \$129.71 million from the Africa Development Bank for</p>	More projects will be developed to secure funds for BBT implementation from both the government and development partners.	June 2030

S/N	Recommendation to the MoA	Comments from MoA	Planned actions	Implementation Timelines
		the Implementation of the BBT program.		
5.	Revise the model of leasing the land to youth such that enrolled youth can be allowed to operate within the block farms for a certain reasonable number of years and ensure it retains the developed block farms for empowering/capacity-building of other batches of youth.	BBT block farm is implemented at the LGA level to provide an opportunity for LGA to lease the farms with flexibility	Establish BBT Block farms program at the LGA level	June 2025
6.	Revisit and upgrade the program's M&E framework and implementation plan to actualize its Theory of Change (ToC) along the Inspire, Empower, Engage, Enable and Coordinate/Govern results' pathways.	The M&E framework for BBT implementation is in place. The tool will be advanced as advised accordingly.	Revisit and upgrade the M&E framework	June 2025

Appendix One(b): Responses from the Ministry of Livestock and Fisheries (MLF)

General Comment

The management of the Ministry of Livestock and Fisheries has reviewed the main findings of the performance audit on the implementation of the Build Better Tomorrow Program from the auditors point of view. The management will address all areas facing challenges by formulating strategies and plans and taking appropriate measures. The Ministry anticipates that addressing the highlighted issues would increase the livestock sector's contribution to National development and enhance the productivity of the livestock and Fisheries sectors.

However, the management was implementing incubation activities in its incubation centres before the introduction of BBT programs in other sectors. The Ministry adopted the use of the word BBT as a brand name to market its incubation activities and is not an implementing partner in the BBT Project.

Specific Comments

S/No.	Recommendation to MLF	Comments from MLF	Planned actions	Implementation Timelines
1.	All key program documents and plans are in place and include short and long-term targets and respective key performance indicators for easy monitoring of the progress of the program.	The management has been implementing Youth Incubation activities along with other activities according to the Ministry's Strategic Plan. However, the Ministry was not implementing incubation	1) Prepare guidelines for incubation and aqua farming activities that the Ministry is implementing. 2) To develop guiding documents for Aqua	July 2025 - June 2026

S/No.	Recommendation to MLF	Comments from MLF	Planned actions	Implementation Timelines
		activities as a project but rather as activities, and it used BBT as a brand name. The management will prepare the recommended guiding documents from the Ministry's perspective and not the BBT project.	farming activities to supplement the Memorandum of Understanding between the Ministry of Livestock and Fisheries and Tanzania Agricultural Development Bank (TADB).	
2.	Speed up the construction of all required infrastructure and facilities at the incubation for cattle and ranches to enhance the engagement of youth in the agriculture sector.	<p>1) The delay in the construction of accommodation hostels with electricity facilities drilling water wells was caused by the non-release of funds for the 2023/2024 financial year. However, the construction of the necessary infrastructure for eight incubation centres for cattle fattening is in progress after the funds have been relocated.</p> <p>2) Construction of infrastructures for the postgraduate is also</p>	<p>1) To complete construction of cattle bomas, rehabilitation of farm residential units, and water drilling.</p> <p>2) Installation of supporting infrastructures such as cattle crushes, feeding and water troughs.</p>	July 2025 - June 2027.

S/No.	Recommendation to MLF	Comments from MLF	Planned actions	Implementation Timelines
		<p>ongoing at various stages at NARCO ranches of Kagoma and Kitengule in the Kagera Region.</p> <p>3) Each youth has been allocated 10 acres for cattle fattening activities for a period of five years.</p>		
3.	Strengthen the process of admission and recruitment of youth to engage in the BBT program.	The process of recruiting Youth involves public notification (advertisement) through newspapers and websites inviting youth and women to apply for admission into incubation activities. The management will strengthen the recruitment process.	<p>1) The Ministry will extend the involvement of Regional Secretariats and Local Government Authorities during the recruitment process.</p> <p>2) The management, through the ministry's private sector desk, will connect incubation graduates with commercial banks to access funding.</p> <p>3) Mobilize more resources to increase the number of</p>	July 2025 - June 2027.

S/No.	Recommendation to MLF	Comments from MLF	Planned actions	Implementation Timelines
			<p>youth and women in incubation centres.</p> <p>4) Conduct awareness campaigns to attract more youth and women to participate in the incubation activities.</p>	
4.	Enhance strategic efforts to mobilize financial resources for investments and operational financing of the program's activities.	The Ministry has been financing incubation activities through its internal funding (annual budget allocation) with minimal contribution from the private sector. However, the Ministry will continue to allocate appropriate funds according to the Government ceiling for implementing these activities so that they can be sustainable.	<p>1) To allocate adequate funding according to the budget ceiling to implement incubation activities for youth and women.</p> <p>2) To strengthen the follow-up mechanism to the Ministry of Finance to release the allocated budget for incubation activities on time.</p>	July 2025 - June 2026.
5.	In collaboration with stakeholders to establish reliable and profitable livestock markets, including building the	Currently, there is an agreement between youth and NARCO to serve as off-takers of fattened cattle.	1) To conduct more enhanced training on markets, value chain addition and branding	July 2025 - June 2028

S/No.	Recommendation to MLF	Comments from MLF	Planned actions	Implementation Timelines
	capacities of youth on market development strategies	The Ministry will explore more markets for the products resulting from youth incubation centres.	2) Develop a market strategy for fattened cattle. 3) To explore market options within and outside the country	

Appendix Two: Audit Questions and Sub-Questions

This part provides details of the audit questions and sub-questions used in this audit to answer each of the specific audit objectives.

Audit Question 1:	<i>To what extent are Youths engaged in the Agriculture Sector for sustainable and improved livelihoods?</i>
<i>Sub-Question 1.1</i>	Has the BBT program contributed to the engagement of youth in the country's agriculture sector?
<i>Sub-Question 1.2</i>	Are the youths engaged in the BBT Program to create employment and improve livelihood?
Audit Question 2:	<i>Does the MoA effectively initiate the BBT program to ensure all the critical steps for program initiation have been taken on board?</i>
<i>Sub-Question 2.1</i>	Has the MoA conducted preliminary feasibility studies before implementing the BBT Program?
<i>Sub-Question 2.2</i>	Has the MoA effectively projected the scope of the BBT Program?
<i>Sub-Question 2.3</i>	Has the MoA involved all stakeholders during the initiation of the BBT program?
Audit Question 3	<i>Do the MoA and MLF adequately plan for the implementation of the BBT Program to ensure successful programme execution?</i>
<i>Sub-Question 3.1</i>	<i>Do the MoA and MLF have plans and strategies (guiding documents) for the effective implementation of the BBT Program?</i>
<i>Sub-Question 3.2</i>	<i>Did MoA and MLF conduct detailed feasibility studies prior to the implementation of the BBT program?</i>
<i>Sub-Question 3.3</i>	<i>Are the required resources for the BBT Program adequately mobilized prior to implementation?</i>
Audit Question 4:	<i>Do the MoA and MLF effectively implement the BBT Program to enhance the attainment of its goal?</i>
<i>Sub-Question 4.1</i>	<i>Do MoA and MLF ensure effective recruitment and admission of youth?</i>
<i>Sub-Question 4.2</i>	<i>Are the incubation centres adequately prepared to receive the youth and cattle?</i>
<i>Sub-Question 4.3</i>	<i>Does MoA and MLF ensure the availability of a market for agricultural produce and fattened cattle?</i>
<i>Sub-Question 4.4</i>	<i>Are the Block Farms infrastructures for practical training effectively prepared for activities?</i>

Sub-Question 4.5	<i>Are the established mechanisms to empower graduates from farm block and fattening of cattle working well?</i>
Sub-Question 4.6	<i>Does the fattening process of cattle adequately consider the quality control aspects?</i>
Sub-Question 4.7	<i>Are the environmental and social aspects taken into account during the implementation of the BBT Program?</i>
Sub-Question 5	<i>Does the MoA ensure effective coordination with all key stakeholders during the implementation of the BBT Program to manage BBT activities effectively?</i>
Sub-Question 5.1	<i>Do the MoA and MLF ensure the involvement of key stakeholders during the implementation of the BBT Program?</i>
Sub-Question 5.2	<i>Does the Technical Advisory Committee effectively advise MoA on the implementation of the BBT Program?</i>
Sub-Question 5.2	<i>Does the Steering Committee effectively oversee the performance of the MoA on the implementation of the BBT Program?</i>

Appendix Three: Documents Reviewed and Reasons for Reviewing Them

This part provides the list of documents that the Audit Team reviewed to obtain appropriate and sufficient information to enable them to come up with the audit findings supported by sufficient evidence.

Category of the documents	Title of Documents Reviewed	Reasons for reviewing
Plans and Strategies from MoA, MLF, and NIRC	<ul style="list-style-type: none"> MoA and MLF strategic plans Annual Operational Plans Inspection plans Monitoring plans Budgets set aside for Implementation of BBT Program (2022/23-2023/24) 	To assess the: <ul style="list-style-type: none"> Effectiveness of MoA, MLF, and NIRC in the preparation of strategies and plans for the Implementation of BBT Adequacy of the inspections and monitoring plans Budget and Priorities for the Implementation of BBT
Performance Monitoring and Evaluation reports from MoA, MLF, and NIRC	<ul style="list-style-type: none"> Supervision Reports conducted by the MoA and MLF Monitoring and Evaluation Reports conducted by MoA and MLF Inspections Reports Performance Reports Annual Internal Audit Reports 	To assess the: <ul style="list-style-type: none"> Effectiveness of MoA, MLF, and NIRC in monitoring and evaluating activities performed by various stakeholders in the implementation of the BBT Program Effectiveness of MoA, MLF, and NIRC in the implementation of plans for planned BBT Program activities
Contracts and Memorandum of Understanding from MoA, MLF, and NIRC	<ul style="list-style-type: none"> Contract documents for the implementation of various irrigation infrastructures at block farms A memorandum of understanding was entered between ministries and other stakeholders. 	<ul style="list-style-type: none"> To assess the adequacy and effectiveness of the agreement made and the scope of work involved in the construction of irrigation infrastructures. To assess and analyse the effectiveness of the implementation of the BBT program among stakeholders

Appendix Four: Officials Interviewed and Reasons for Interviewing them

This part presents the list of Officials from the entities and institutions that were interviewed during the audit and the reasons for interviewing them.

Institution covered	Title of official interviewed	Reasons for interviewing
Ministry of Agriculture (MoA)	Head and Officials - BBT Coordination Office	To assess the effectiveness of the BBT-YIA Program implementation
	Chairperson - BBT Advisory Committee	
	Members - BBT Advisory Committee	
	Officials, Divisions of land use, planning, and mechanization	
	Officials, environmental management unit	
Ministry of Livestock and Fisheries (MLF)	Director - Livestock Research, Training and Extension Services Division	To assess the effectiveness of the BBT-YIA Program implementation
	Officials - Livestock Research, Training and Extension Services Division	
	Officials - Sector Coordination Department	
NIRC	Director of Infrastructure Development	To assess effectiveness in planning, procurement and management of contract on implementing the BBT Block farms preparation, construction and installation of irrigation infrastructures
	Officials from the Monitoring and Evaluation Department	
	Officials from the Division of Procurement	
LGA	Head - Agriculture, Livestock and Fisheries Division	To assess the effectiveness of the development of Block Farms for a Better Tomorrow program in the country's LGAs.
	Officer in Charge - Agriculture Section	
	Other Officials	
Other Stakeholders such as:	Officials from stakeholders are not limited to the:	To assess the effectiveness of the BBT-YIA Program implementation to all key stakeholders involved

Institution covered	Title of official interviewed	Reasons for interviewing
<ul style="list-style-type: none"> • Tanzania Employment Services Agency (TaESA) • AGITF • Tanzania Livestock Research Institute (TALIRI) • Livestock Training Agency (LITA) 	<ul style="list-style-type: none"> • Director General and officials from AGITF • Director general and Officials from LITA • Director General and officials from TALIRI • Officials from TAESA 	

Appendix Five: BBT Program Key Performance Indicators (KPI's)

Indicators	Years								Sum
	1	2	3	4	5	6	7	8	
BBT program document development and program inauguration	1	0	0	0	0	0	0	0	1
Development of BBT implementation tools (PIM & CS)	2	0	0	0	0	0	0	0	2
BBT program awareness creation for stakeholders		0	0	0	0	0	0	0	0
identification and strengthening of youth incubation centres	13	0	0	0	0	0	0	0	13
Development of youth recruitment, training and block farm operations guideline	1	0	0	0	0	0	0	0	1
Development of youth training manual (curriculum)	1	0	0	0	0	0	0	0	1
Youth recruitment	812	0	1,000	1,000	1,000	1,000	1,000	1,000	6,812
Capacity building to selected youth into incubation centres	812	812	1,000	1,000	1,000	1,000	1,000	1,000	7624
Land acquisition for BBT block farm establishment (Hector)	1,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	1000
Block farm development (clearance & land preparation)	0	6,320	10,000	10,000	10,000	10,000	10,000	10,000	66,320
Establishment of new projects under the BBT program	0	2	0	0	0	0	0	0	2

Indicators	Years								Sum
	1	2	3	4	5	6	7	8	
Development of BBT investment manual for resource mobilisation	0	0	1	0	0	0	0	0	1
Development of BBT projects for donor-funded	0	1	1	1	1	1	1	1	7
Resource mobilisation for BBT implementation	0	5100,000 AFDB	0	0	0	0	0	0	0
Establishment of BBT block farm at the local government level	0	0	5	5	5	5	5	5	30
Establishment of youth cooperatives in block farms	0	1	1	1	1	1	1	1	7
Provision of loans to youth through the BBT program (AGITF)	0	100	100	100	100	100	100	100	700
Provision of extension services under the BBT extension project	0	200	200	200	200	200	200	200	1,400
BBT borehole project	0	0	11,333	11,333	11,333	11,333	11,333	11,333	67,998
Conduct BBT mid-performance review	0	0	0	1	0	0	0	0	1
Conduct BBT final performance review	0	0	0	0	0	0	0	1	1

Source: BBT Plan and Result Framework, 2022 - 2030

Appendix Six: Status of Preparation of Incubation Centers as of April 2025

This part presents the incubation centres and the challenges faced during the implementation of the BBT Program. Specifically, it presents the challenges the youths faced during their stay at these centres.

S/N	Name of the Incubation Center	Challenges
1.	KATC Moshi	No funds were received for the preparation of the centre
		Lack of health insurance for youth
		Unconstructed screen house
2.	Bihawana	No funds were received for the preparation of the centre
		Challenges of water
		Lack of health insurance for youth
		Lack of car to facilitate institute and youth activities
3.	MATI Mubondo	No Funds were received for the preparation of the centre
		Lack of irrigation infrastructure
		Lack of health insurance for youth
		There is no drilling of water wells for farm activities.
4.	MATI Maruku	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		No funds were received for farm preparation
5.	MATI Ukiriguru	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		Lack of health insurance for youth
		No funds were received for farm preparation
		Unconstructed screen house
6.	Horti Tengeru	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		No funds were received for farm preparation
		Unconstructed screen house
		Lack of health insurance for youth
		Small area for farm activities

S/N	Name of the Incubation Center	Challenges
7.	MATI Mlingano	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		No funds were received for farm preparation
		Lack of health insurance for youth
		Unconstructed screen house
8.	MATI Mtwara	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		Non-receipt of funds for farm preparation
		Unconstructed screen house
9.	MATI Ilonga	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		Lack of health insurance for youth
		No funds were received for farm preparation
		Unconstructed screen house
10.	KATRINI	Lack of irrigation infrastructure
		Lack of health insurance for youth
		There is no drilling of the water well for irrigation activities.
		No funds were received for farm preparation
		Unconstructed screen house
		Small area for farming activities due to land disputes with TARI Katrini
11.	National Sugar Institute	Lack of irrigation infrastructure
		Unconstructed of greenhouse
12.	Mati Uyole	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.
		Lack of health insurance for youth
		No funds were received for farm preparation
		Unconstructed screen house
		Small area for farming activities, hence requesting another area from TARI Uyole
13.	MATI Tumbi	Lack of irrigation infrastructure
		There is no drilling of the water well for irrigation activities.

S/N	Name of the Incubation Center	Challenges
		No funds were received for farm preparation
		Unconstructed screen house
		Lack of health insurance for youth

Source: Auditors' Analysis of Quarterly Report 2022/23 - 2023/24, 2024

Appendix Seven: Land for the Implementation of the BBT Program

This part presents detailed information on various LGAs in the allocated village and the size of land allocated for the BBT Program. It further presents the status of the respective land, whether it has title deeds or not.

Region	Name of LGA	Village	Name of the farm	Size Acres	Title Deeds
Dodoma	Chamwino DC	Ndogowe/ Mlazo	Ndogowe	11,453	Granted
		Membe	Membe	8,000	X
		Chinangali	Chinangali phase II - extension	400	Granted
	Chemba DC			6,000	X
		Gwandu	Msitu wa Gwandu	4,000	X
	Bahi DC	Ikumbulu	Ikumbulu	3,600	X
Kagera	Misenyi DC	Mbale	Nkerenge	2,368	X
		Kikono	Kafunjo	433	X
		Kashaba	Kyakakera	176	X
	Karagwe DC	Bujuruga	Mwisa	1,177	X
	Bukoba DC	Bituntu	Muyenje	208	X
		Bundaza	Nyajibimbili	301	X
		Minazi	Minazi	249	X
	Muleba DC	Kasharungu	Kyamyorwa	429	X
		Kyota	Kyota	165	X
	Mbeya	Chunya DC	Lwalaje	Lwalaje	13,563
Nkung;ungu			Nkung;ungu	11,053	Granted
Mapogolo			Mapogolo	27,550	Granted
Njombe	Njombe DC	Ilang'asi	Ilang'asi Farm Inv.	87,000	X
Kigoma	Kigoma MC	Luiche	Luiche	1,259	X

Region	Name of LGA	Village	Name of the farm	Size Acres	Title Deeds
	Kigoma MC			1,973	X
	Uvinza DC	Lugufu	Lugufu Estate	815	X
		Lugufu	Lugufu Estate Na. 124	385	X
	Kibondo DC			6,888	X
	Kakonko DC	Kasanda	Kasanda	400	X
	Kasulu DC	Kitanga	Kilimo Kwanza	12,500	X
		Mgombe na Mvinza	Makere Kusini	12,500	X
Singida	Ikungi DC			50,000	X
Jumla				264,845	

Source: Auditors' Analysis of Data from MoA, 2024



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