



THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE

PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF THE NATIONAL ACTION PROGRAMME TO COMBAT DESERTIFICATION



**CONTROLLER AND AUDITOR GENERAL
MARCH 2025**



About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

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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 National Action Programme to Combat Desertification.

The report contains findings, conclusions, and recommendations that are directed to the Vice President's Office - Division of Environment (VPO). The VPO was given the opportunity to review the report and provide comments, and I sincerely acknowledge that their inputs were constructive and valuable.

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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', written over a white background.

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

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LIST OF ABBREVIATIONS AND ACRONYMS

DLDD	: Desertification, Land Degradation and Drought
DoE	: Division of Environment
EBARR	: Ecosystem-based Adaptation for Rural Resilience in Tanzania
EMA	: Environmental Management Act
FRA	: Forest Resources Assessment
FY	: Financial Year
GED	: Global Environment Facility
GFW	: Global Forest Watch
GIS	: Geographic Information System
JET	: Journalists Environmental Association of Tanzania
LGA-EP	: Local Governments Authorities- Evaluation Plans
MDAs	: Ministries, Departments, and Agencies
LGAS	: Local Government Authorities
MKUKUTA II	: Mpango wa Pili wa Kukuza Uchumi na Kuondoa Umaskini Tanzania
MNRT	: Ministry of Natural Resources and Tourism
MoA	: Ministry of Agriculture
MoLF	: Ministry of Livestock and Fisheries
MoW	: Ministry of Water
NAP	: National Action Programme
NEMC	: National Environment Management Council
PACD	: Plan of Action to Combat Desertification
PO-RALG	: President's Office - Regional Administration and Local Government
SADC	: Southern African Development Community
SDGs	: Sustainable Development Goals
SLM	: Sustainable Land Management
TANAPA	: Tanzania National Parks
TFS	: Tanzania Forest Service Agency
TZS	: Tanzania Shilling
UN	: United Nations
UNCCD	: United Nations Convention to Combat Desertification
UNEP	: United Nations Environment Programme
USD	: United States Dollar
VPO	: Vice President's Office
WWF	: World Wildlife Fund

DEFINITION OF TERMS

The key definitions frequently used in this report, as outlined below, are drawn from the National Action Programme to Combat Desertification (2014-2018) and the United Nations Convention to Combat Desertification (UNCCD, 1994).

Desertification	Desertification, a phenomenon referring to land degradation in arid, semi-arid and dry sub-humid regions due to climatic variations and human activities, is considered one of the most severe environmental and socio-economic problems of recent times.
Land Degradation	Land degradation is described as negative changes in the physical, chemical, and biological properties of the soil and a reduction in the number of species and the vegetation composition of the soil.
Drought	Drought' refers to the naturally occurring short-term (1±2 years) phenomenon when precipitation is significantly below normal recorded levels. Usually, such temporary deficits in rainfall can generally be accommodated by existing ecological, technical and social strategies. Drought is generally a dry period from which an ecosystem recovers rapidly after the rains return.
National Action Programme to Combat Desertification	It is a guiding strategic framework developed by countries to combat desertification, land degradation and drought by implementing measures and policies that address the causes of desertification, promote sustainable land management, and restore degraded lands.
Sustainable Land Management	The adoption of land-use systems that, through appropriate management practices, enable land users to maximize the economic and social benefits from the land while maintaining or enhancing the ecological support functions of the land resources.

EXECUTIVE SUMMARY

Background of the Audit

Desertification is a significant environmental issue, particularly in developing countries, including Tanzania. In developing countries, many communities rely on natural resources for their livelihoods. In Tanzania, desertification is driven by poor land management, overgrazing, climate change, inefficient irrigation, and deforestation. These factors threaten both national development and local livelihoods. The Compendium of Best Practices for Sustainable Land Management (2014) and the State of the Environment Report (2019) indicate that around 75% of the country's land is dry, with severe degradation in the regions of Dodoma, Shinyanga, and Simiyu.

This audit aimed to assess the Vice President's Office (VPO) and the President's Office - Regional Administration and Local Government (PO-RALG) in managing and implementing the National Action Programme to Combat Desertification (NAP). The VPO is responsible for formulating the programme as well as for coordination and monitoring, while PO-RALG oversees NAP implementation at the local level. The audit focused on evaluating the VPO's role in formulating, coordinating, and monitoring NAP and PO-RALG's effectiveness in implementing the program across LGAs and sectoral ministries.

The audit covered six financial years (2018/19 to 2023/24), assessing the immediate outcomes (2019-2021) and the long-term impacts (2022-2023 and beyond) of the NAP implementation.

Main Findings

Inadequate Management of NAP by VPO and Implementing Agencies

VPO and Implementing entities did not effectively oversee the Implementation of NAP in the country. The VPO did not have current data on the extent of land degradation for the 2023/24 period. The latest report from the VPO dates back to 2019; thus, the audit relied on the available data. The State of the Environment Report (2019) and the National Environmental Policy (2021) revealed that land degradation in Tanzania has

been escalating significantly over the past few decades. In 1980, about 42% of the country was under one form or the other of land degradation. Land degradation increased to 50% in 2012 and 63% in 2018. The available data show a reduction of forest cover in Tanzania from 56% in 2010 to 51% in 2021. It is estimated that Tanzania has a total of 48.1 million hectares of forest cover, and an annual loss of 469,420 hectares. If this rate escalates, it may result in the depletion of the mainland forest cover within the next 100 years.

67% of Planned Activities in NAP (2014-2018) were not Implemented

The Vice President's Office did not ensure the effective implementation of the planned NAP (2014-2018) activities. It was noted that, fourteen (14) out of twenty-one (21) activities, equivalent to 67%, under the NAP, were not implemented, while one (1) out of twenty-one (21) activities, equivalent to 5%, were partially implemented. The ineffective implementation of NAP activities hindered national efforts to address and reverse the rate of land degradation as well as its effects and impacts on desertification, land degradation, and drought. The unimplemented interventions were crucial for sustainable land management, drought resilience, and ecosystem restoration, posing a major barrier to combating desertification, land degradation and drought.

Inadequate Formulation of the National Action Programme to Combat Desertification by VPO

The Vice President's Office (VPO) did not adequately formulate the National Action Programme to combat desertification (NAP) due to several key shortcomings, such as a lack of a clear, measurable baseline survey, limiting the program's ability to track progress and measure impact effectively.

Furthermore, the VPO did not have detailed mechanisms for community involvement, as there were no specific approaches or frameworks for engaging local stakeholders in monitoring and decision-making processes.

During the formulation of the NAP (2014 - 2018), which is still under implementation, VPO did not include the aspect of lessons learnt from the first and second NAPs, such as continuing building capacity at the local level and true community participation in formulation, implementation,

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monitoring and coordination of activities related to land degradation. As a result, the set targets were almost similar to the previous NAP, which affected the implementation of the Third NAP.

The PO-RALG, through LGAs and Sectoral Ministries, did not Effectively Execute NAP

The limited execution of NAP activities is evident from the inadequate determination of the survival rates of trees planted in the sampled districts. According to the National Tree Planting and Management Strategy, the VPO, in collaboration with PO-RALG and district councils, is required to establish the survival rates of planted trees. However, only 68.75% of the visited district councils complied with this requirement, thereby impeding the effective implementation and success of the National Action Programme.

Inadequate Coordination for the Implementation of the National Action Programme to Combat Desertification

The audit revealed that inadequate coordination among stakeholders is a significant challenge in the implementation of the National Action Programme to Combat Desertification (NAP). This gap has led to fragmented efforts, insufficient reporting by implementing entities to the Vice President's Office (VPO), and limited feedback mechanisms from the VPO to these entities. These issues collectively hinder progress in combating desertification in the country.

Further, the audit noted that VPO's lack of access to key data on restoration efforts, combined with ineffective coordination and information-sharing, has led to fragmented and ineffective desertification mitigation under the NAP, increasing the risk and impact of desertification nationwide.

Inadequate Monitoring and Evaluation of the Implementation of the National Action Programme to Combat Desertification

The audit found that the Vice President's Office (VPO) did not effectively monitor and evaluate the implementation of the National Action Programme (NAP) to Combat Desertification. This was largely due to the absence of a comprehensive Monitoring and Evaluation (M&E) Framework and Plan, which are critical for guiding and assessing the program's progress.

Furthermore, the VPO has not adequately tracked the program's implementation, resulting in insufficient oversight of activities aimed at combating desertification.

On the other hand, Ministries, Departments, and Agencies (MDAs), as well as Local Government Authorities (LGAs), did not have essential performance indicators, baseline data, and targets needed for effective monitoring and evaluation.

Moreover, the VPO and implementing entities did not conduct thorough evaluations of the program's relevance, compliance, effectiveness, efficiency, sustainability, or impact, limiting their ability to assess and improve the outcomes of the implemented initiatives to combat desertification.

Audit Conclusion

The audit acknowledges the Vice President's Office (VPO) for its efforts in tackling desertification in Tanzania, including the creation of the National Action Programme (NAP) for 2014-2018, guidelines for integrating NAP into sectoral policies and securing funding for sustainable land management and Desertification, Land Degradation, and Drought (DLDD) interventions from international sources such as the GEF Trust Fund.

However, due to the shortfalls noted, the audit concludes that the Vice President's Office (VPO) does not adequately manage the formulation and implementation of NAP. This is due to limited community engagement, especially with women and local stakeholders, inadequate land management, insufficient coordination with implementing entities, and hampered cohesive efforts across regions.

The absence of both monitoring and evaluation frameworks and comprehensive performance indicators restricts the program's ability to track progress and measure impact. These gaps are affecting NAP's effectiveness in addressing desertification challenges and achieving sustainable, long-term outcomes for the affected communities and ecosystems.

Audit Recommendations

The Management of VPO is urged to:

- (i) Strengthen strategic planning processes through the involvement of key stakeholders to identify required resources for the effective implementation of NAP;
- (ii) Ensure that the implementing agencies define specific, measurable goals and detailed action plans with timelines to guide programme implementation;
- (iii) Establish a dissemination strategy to ensure that all relevant stakeholders, especially districts, receive copies of NAP;
- (iv) Establish a clear role allocation framework, enhance coordination with the implementing entities, and ensure accountability for each entity to improve the effectiveness of NAP implementation;
- (v) Promote inter-ministerial and intra-ministerial collaboration by encouraging coordination, reporting, resource-sharing, and integration of sustainable practices into NAP implementation;
- (vi) Ensure the implementing institutions have a monitoring and evaluation plan with objectives, indicators, methods, baseline data, analysis, reporting, resources, risk management; and
- (vii) Evaluate the programme's relevance, coherence, compliance, effectiveness, efficiency, sustainability and impact.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Audit

Desertification is a significant environmental challenge worldwide, particularly in developing countries like Tanzania, where many communities depend directly on natural resources for their livelihoods. This form of land degradation is primarily caused by unsustainable human activities, including poor land management practices, overgrazing by livestock, inefficient irrigation methods, and widespread deforestation. These activities contribute to soil erosion, reduced water retention, and the loss of productive land. Furthermore, the adverse effects of climate change, such as increased temperatures and irregular rainfall patterns, exacerbate desertification. This degradation poses a severe threat to Tanzania's economic development, food security, and the well-being of its people.

About 75% of Tanzania is classified as dryland areas subdivided into arid, receiving rainfall of 200-300mm/year, semi-arid (500-800mm/year) or dry subhumid (800 -1000mm/year). Dryland areas are highly susceptible to desertification. Dryland regions in Tanzania which are mostly affected by desertification include Dodoma, Shinyanga, Simiyu, and Singida, and parts of the regions of Mwanza, Mara, Tabora, Kilimanjaro, Manyara, and Arusha. According to reports such as the Compendium of Best Practices for Sustainable Land Management (2014) and the State of the Environment Report (2019), desertification has drastically reduced land productivity in these areas, turning once-fertile regions into desert-like landscapes. The degradation has negatively impacted millions of people, threatening their livelihoods and food security.

Efforts to combat desertification on a global scale date back to the 1970s, with the United Nations Environment Programme (UNEP) initiating discussions that eventually led to the adoption of the UNCCD in 1994. Tanzania ratified the convention to combat desertification in 1997, signalling its commitment to addressing Desertification, Land Degradation, and Drought (DLDD). Since then, the Tanzanian government has implemented several initiatives aimed at mitigating land degradation.

These include the National Action Programme to Combat Desertification (2014-2018), the Strategy for Urgent Actions on Land Degradation and Water Catchment (2006), and the National Land-Use Framework Plan (2011-2031). These initiatives promote sustainable land management practices and seek to restore degraded ecosystems.

Tanzania's National Action Programme (NPA) was launched by the government through the Vice President's Office (VPO) in 1999. Given its crucial role in combatting desertification, the programme has been integrated into various sectors with a focus on reducing land degradation, promoting sustainable agricultural practices, and strengthening the resilience of communities mostly affected by desertification. Through the ongoing efforts, Tanzania aims to reverse the impacts, reduce the rate of desertification, and ensure long-term environmental sustainability.

1.2 Motivation for the Audit

Despite government initiatives across the country to combat desertification, there are indicators and symptoms of the occurrence and impact of desertification. The problem indicators and risks of desertification are presented below:

a) Reported Economic Loss Due to Drought

The 2019 Third State of Environment Report highlighted the economic impacts due to both drought and land degradation. The economic impacts are estimated to exceed TZS 120 billion annually due to drought and siltation on water resources, road infrastructure, energy, and the failure of livestock and farming projects. Economic loss due to land degradation is worsening and requires an immediate response.

In the livestock sector, prolonged drought has led to the loss of animals and poor health, as reported by the Livestock Sector Transformation Plan (LSTP) 2022/23 - 2026/27. The loss and poor health of livestock are both mainly due to water and pasture shortages. Poor livestock health has led to substandard livestock not meeting market requirements, especially in the meat and milk processing industries. During dry seasons, milk and meat production comes to a minimum, hampering the value chain. Also, searching

for water and pasture leads to conflicts between pastoralists and other users of land resources.

Inadequacy of pasture and water has led to several livestock deaths, particularly in the Arusha, Kilimanjaro, Manyara, Morogoro, Tanga, and Coast regions.

The report of Drought Impact Assessment in Pastoral and Agro-Pastoral Communities in the United Republic of Tanzania (2022) documented that drought conditions led to the death of about 286,799 livestock in Tanzania. This high rate of death draws the attention of humanitarian organizations and the government. The reports have indicated that 141,549 cattle, 56,882 goats, 81,923 sheep, and 6445 donkeys died due to drought conditions.

The high number of animal deaths reported in districts due to drought and land degradation conditions indicates a pressing need for a thorough audit to assess the effectiveness of existing actions and government efforts and suggest measures to mitigate future losses.

Thus, it is essential to assess the effectiveness of the National Action Plan (NAP) to Combat Desertification, address key challenges, mitigate further economic losses, and ensure sustainable environmental management in Tanzania.

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b) Reduction of Forest Cover

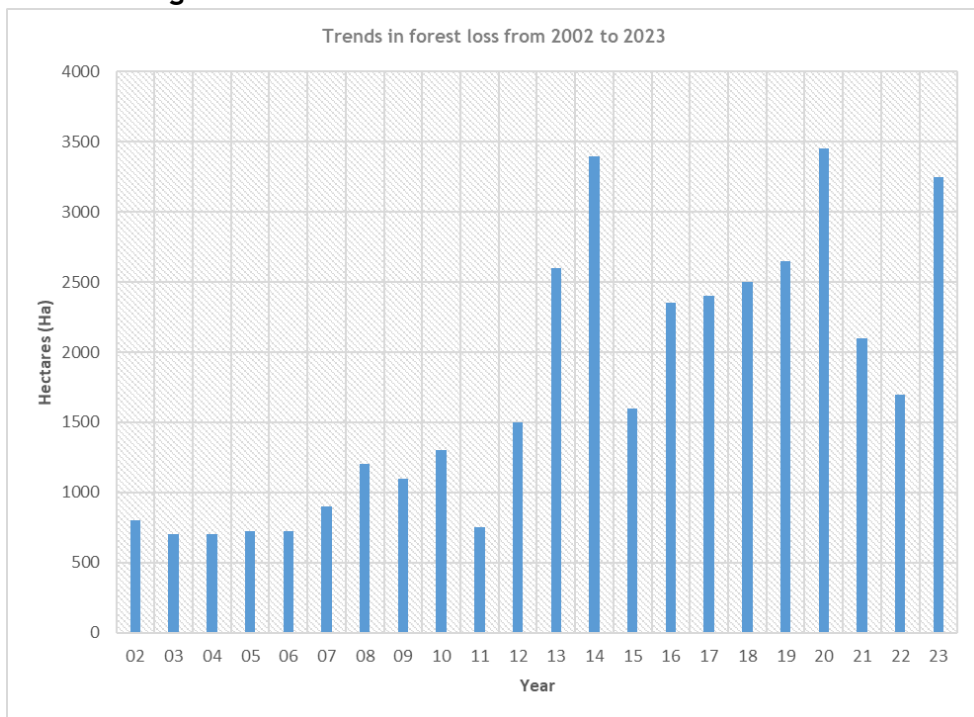
According to the Third State of Environment Report, VPO (2019), there are a number of vegetation types in Tanzania ranging from grasses to shrubs, miombo woodland and montane to rich forests that contain more than 2,000 plant species. As per the state of the environmental report, VPO (2022), forest area in Tanzania covers about 48.1 million hectares (ha), which is equivalent to 55% of the country's total surface land area. Forest cover loss is occurring in many parts of the country, with an estimated annual loss of about 469,420 hectares (ha).

The amount of forest lost in recent years differs from zone to zone. The highest forest loss occurred in the Western zone with 2.2 million ha, followed by the Southern zone with 1.1 million ha; the Central zone with 1 million ha; Southern highlands with 1 million ha; Eastern zone with 491,487

ha; Northern zone with 377,403 ha; and Lake zone 193,424 ha. The reports further indicated that if this rate continues unchecked due to demographic and economic pressures, the country could exhaust its forest cover within 50 to 80 years¹.

Furthermore, the Interactive World Forest Map & Tree Cover Change Data showed that in 2010, Tanzania had already lost approximately 24 million hectares of natural forest, which extended over 26% of its land area. By 2023, this loss had increased to approximately 229 thousand hectares of natural forest. The reports also show that between 2002 and 2023, Tanzania lost about 37 thousand hectares of humid primary forest, constituting 1.2% of its total tree cover loss during the same period². **Figure 1.1** illustrates the trends in forest loss.

Figure 1.1: Trends in Forest Loss from 2002 to 2023



Source: Information Extracted from Interactive World Forest Map & Tree Cover Change Data GFW (globalforestwatch.org), 2023

¹ State of the Environment Report, 2019

² [Interactive World Forest Map & Tree Cover Change Data | GFW \(globalforestwatch.org\)](https://www.globalforestwatch.org/)

c) Significant Amount of Government Funds Allocated for Projects to Mitigate Land Degradation, Desertification, and Drought Conditions

The Government of Tanzania has allocated significant funds to combat land degradation, desertification, and drought. For instance, in 2016, the government spent USD 27,648,858 (equivalent to TZS 72,440,007,960) on the "Save Water Sources through Sustainable Land Management" project in Tanzania's Ruvu and Zigi small basins³.

NAP has been accompanied by some initiatives. Such initiatives under NAP include the Ecosystem-Based Adaptation for Rural Resilience in Tanzania (EbARR) funded through a Grant (USD 7,571,233) from the Least Developed Countries Fund (LDCF) - Global Environment Facility (GEF). The duration of the project was five years (2018 to 2022) with the aim to increase resilience to climate change in rural communities of Tanzania by strengthening ecosystem resilience and diversifying livelihoods under the VPO office.

Moreover, the Project to Restore Damaged Land and Increase Food Security in Arid Areas of Tanzania and the Program to Prepare Targets to Prevent Land Degradation by 2030⁴ form part of the interventions under the National Action Programme. Therefore, assessing the management of the implementation of a national action programme to combat desertification is crucial to realize the value of money spent to mitigate its consequences through the impact noted.

d) Risking the Achievement of Sustainable Development Goal No. 15

Sustainable Development Goal 15 focuses on protecting, restoring, and promoting the sustainable use of terrestrial ecosystems, managing forests sustainably, combating desertification, halting and reversing land degradation, and stopping biodiversity loss⁵. Therefore, the prolonged occurrence of desertification threatens the achievement of Sustainable Development Goal 15.

³ Securing Watershed Services Through Sustainable Land Management In The Ruvu And Zigi (Eastern Arc Mountains) Catchments Project Quarter One Report, September 2016

⁴ <https://www.vpo.go.tz/news/tanzania-yafaidika-na-miradi-ya-kupambana-na-hali-ya-jangwa>

⁵ [THE 17 GOALS | Sustainable Development \(un.org\)](https://www.un.org/sustainabledevelopment/)

This motivated the Controller and Auditor General to carry out a performance audit on the implementation of the National Action Programme (NAP) to combat desertification and assess the sustainability of these program actions.

1.3 Design of the Audit

1.3.1 Overall Objective

The main objective of this audit was to assess whether the Vice President's Office (VPO) has adequately managed the formulation and implementation of the National Action Programme to combat desertification.

Specifically, the audit focused on assessing whether the VPO has adequately:

- a) Formulated the National Action Programme to facilitate combating desertification;
- b) Implemented the National Action Programme to combat desertification to ensure its sustainability and achievement of programme objectives;
- c) Coordinated the implementation of the National Action Programme to combat desertification in their areas; and
- d) Monitored and evaluated the programme's implementation to combat desertification.

The audit questions and sub-questions that were used to address the audit objective are presented in **Appendix Two**.

1.3.2 Scope of the Audit

The main audited entity was the Vice President's Office (VPO). The VPO was chosen because it is responsible for formulating National Action Programs, guidelines, and standards for managing the implementation of the National Action Programme to Combat Desertification. The VPO also has the role to

oversee the overall coordination of the implementation of the National Action Plan to Combat Desertification (NAP).

The audit also covered the President's Office - Regional Administration and Local Government (PO-RALG). This is due to the fact that PO-RALG is responsible for overseeing the implementation of the National Action programme (NAP) at the local government level, including monitoring the performance of all Local Government Authorities (LGAs).

Data was collected from the Ministry of Agriculture (MoA) and the Ministry of Livestock and Fisheries (MoLF), which are the program implementers. The Ministry of Agriculture MoA and the Ministry of Livestock and Fisheries (MoLF) were included due to the impacts of desertification on crop production and livestock, respectively. Desertification impacts directly affect food security and rural livelihoods. The Ministry of Natural Resources and Tourism (MNRT), via the Tanzania Forest Services Agency (TFS), was also consulted due to its mandate for managing forest resources.

The audit team visited the following Regions: Dodoma (Mpwapa District Council), Iringa (Kilolo District Council), Morogoro (Mvomero District Council), Shinyanga (Kishapu District Council), and Katavi (Nsimbo District Council). The selection was based on both semi-arid and non-semi-arid regions. The semi-arid regions are marked by significant soil erosion, declining productivity, and extensive bare land, all indicators of desertification⁶. These districts are the sites of VPO-implemented projects under NAP.

The audit covered six (6) financial years, starting from 2018/19 to 2023/24. This timeframe has been selected in order to allow the audit to be able to evaluate the trends and impacts of NAP implementation. Two key milestones of the programme were covered: the Immediate Post-Implementation Period (2019-2021), which evaluates the immediate outcomes and impacts, and the Long-Term Impact Period (2022-2023 and beyond). The long-term impact period compares the current state of desertification and land management with baseline data obtained before the programme's implementation.

⁶ State of the Environment Report, 2019

The audit assessed the formulation and implementation of the National Action Programme to Combat Desertification. Specifically, it assessed NAP formulation, coordination between VPO and NAP implementing entities to ensure effective execution of the programme, the implementation of NAP activities by the implementing entities to address desertification issues, and the effectiveness of monitoring and evaluation processes for the programme.

1.3.3 Assessment Criteria

The assessment criteria were drawn from policies, legislations, standards, good practices, the National Action Programme to combat desertification (2014-2018) and the Strategic Plans of the Vice President's Office.

The assessment criteria for each objective are as indicated below:

a) Formulation of National Action Programme to Combat Desertification

(i) Involvement of Local Communities

The Vice President's Office (VPO) is mandated to initiate a locally driven consultation process that actively involves local population and communities during the formulation of the National Action Programme (NAP). As stipulated in Article 9(a), Annex I of the UNCCD (1994), this requirement ensures that community needs, priorities, and knowledge are fully integrated.

(ii) Alignment to National Commitments and International Obligations

The VPO is tasked to ensure that the National Action Programme (NAP) aligns with national commitments, international obligations, and established guidelines and standards. As provided in Section 47.3(g) of the Environmental Management Act (EMA), 2004, this responsibility guarantees that the NAP contributes effectively to sustainable environmental and development goals.

(iii) Mobilization of Financial and Technological Resources from the National and International Sources

The Vice President's Office (VPO) is mandated to mobilize, target, and coordinate financial and technological resources from national, bilateral, and multilateral sources. Operational Objective 5 of the 10-Year Strategic Plan and Framework to Enhance the Implementation of UNCCD (2008-2018) ensures maximum impact and effectiveness in combating desertification.

b) Implementation of National Action Programme by Sectorial Ministries

(i) Preparation of Guidelines for Integration of NAP into Sectoral Policies, Plans and Programmes

The Vice President's Office (VPO) is tasked to prepare a comprehensive guideline to facilitate the integration of the National Action Programme (NAP) into sectoral policies, plans, and programmes. As specified in Part 2.2.1 of the activities to implement NAP (2014-2018), this responsibility ensures coherence and alignment across various development frameworks.

(ii) MNRT and PO-RALG to Promote Afforestation and Reforestation

The Ministry of Natural Resources and Tourism (MNRT), Tanzania Forest Services Agency (TFS), and the President's Office - Regional Administration and Local Government (PO-RALG) are mandated to promote afforestation and reforestation (A&R) programmes. These efforts aim to generate new forests and regenerate degraded ones, as outlined in Para 4.2.8(b) of the Guideline for Mainstreaming the National Action Programme (NAP).

(iii) Assessment of Adequacy of Resources Mobilized

The Vice President's Office (VPO) is responsible for assessing the adequacy of resources mobilized to implement the National Action Programme (NAP). As outlined in Part 6.3 (i) of the Evaluation Plan, the VPO must evaluate whether the resources that have been mobilized are utilized efficiently to achieve the program's strategic objectives.

c) Coordination of Stakeholders when Implementing National Action Programme to Combat Desertification

(i) Ensuring Effective Coordination Among Stakeholders

The Vice President's Office (VPO) is tasked to ensure the effective coordination among stakeholders involved in implementing the National Action Programme (NAP). This mandate is outlined in Section 4.4 of the Guidelines for Mainstreaming NAP into Sectoral Policies, Plans, and Programmes to promote collaboration and program success.

(ii) Prioritisation of Preventive Measures in Non-degraded Lands

The (VPO) must ensure that the National Action Programme (NAP) prioritizes the implementation of preventive measures for lands that are not yet degraded or are only slightly degraded. This requirement, as specified in Article 10(2)(c) of the UNCCD (1994), aims to safeguard these lands from further degradation.

(iii) Regular Reporting of the Implementation of NAP

The (VPO) is required to regularly report on the implementation of the National Action Programme (NAP) through internal and external reporting mechanisms. This obligation, as outlined in Part 6.4 of NAP, ensures transparency, accountability, and effective monitoring of progress toward achieving the program's objectives.

d) Monitoring and Evaluation of National Action Programme to Combat Desertification

(i) MDAs and LGAs to Prepare Monitoring and Evaluation Reports

Ministries, Departments, Agencies (MDAs), and Local Government Authorities (LGAs) are required to prepare comprehensive monitoring, evaluation, and reporting plans. They must also establish effective planning review methodologies to ensure ongoing assessment and adjustment of strategies. This is in accordance with Section 4.4 of the Guidelines for Mainstreaming NAP (2014-2018).

(ii) MDAs and LGAs to report to VPO on the Progress of the Integration of NAP in Sectoral Policies, Plans and Programmes

Ministries, Departments, and Agencies (MDAs), along with Local Government Authorities (LGAs), are required to monitor, evaluate, and report annually to the Vice President's Office (VPO) on the progress of integrating the National Action Programme (NAP) into their policies, plans, and programmes. This obligation is outlined in Section 5.2 of the Guidelines for Mainstreaming NAP.

(iii) VPO to have a Mechanism for Regular Review of NAP

The Vice President's Office (VPO) is responsible for ensuring that NAP includes regular reviews and progress reports to effectively monitor its implementation. Article 2 of the UNCCD (1994) stipulates that this requirement ensures continuous assessment and adjustment to meet the program's objectives and targets.

1.4 Sampling, Methods of Data Collection and Analysis

The detailed methodological approach deployed in conducting the audit, which includes sampling techniques, methods used for data collection and analysis, is elaborated as follows:

1.4.1 Sampling Techniques

The detailed explanation for the sampling techniques is provided below, as follows:

a) Sampling of the Sector Ministries

The audit team used purposive sampling to select specific Ministries for verification. To operationalize purposive sampling, the Vice President's Office (VPO) and the President's Office - Regional Administration and Local Government (PO-RALG) were sampled. Moreover, out of twenty-four (24) ministries available in Tanzania, three (3) ministries were also purposively sampled because they are either directly or indirectly linked with desertification issues. The three selected Ministries were the Ministry of Agriculture (MoA), the Ministry of Livestock and Fisheries (MoLF), and the

Ministry of Natural Resources and Tourism (MNRT) through the Tanzania Forest Services Agency (TFS).

b) Sampling of Regions

The Regions were sampled based on three factors: ecological zones, the status of land degradations, and the presence/absence of interventions in the regions. First, regions were grouped into six agricultural zones based on ecological characteristics, which are as follows: Coastal, Northern, Central, Lake, Western, and Southern Highland. One region from each zone was selected to ensure that there is geographical representation in the sample selection.

The sampling criteria for the region in each zone was based on the rate of land degradation as indicated in status and the presence of projects under the National Action Programme (NAP).

- i. **Status of Land Degradation:** In order to select regions to be sampled in each zone, land degradation status in terms of non-degraded, moderately degraded, and highly degraded was established. Regions were selected according to their status of land degradation: non-degraded, moderately degraded, and highly degraded. Detailed analysis is provided in *Appendix Three*.
- ii. **Presence of Projects Implemented by the Vice President's Office (VPO) under NAP:** The audit team sampled regions which had projects implemented under the National Action Programme (NAP). Moreover, regions without NAP projects were also selected to compare the performance of NAP implementation. Three regions had projects to combat desertification, while two regions did not have NAP projects.

The selected regions are Iringa, Dodoma, Morogoro, Shinyanga and Katavi. *Appendix Four* shows a summary of the regions selected in each zone.

c) Sampling of LGAs

From the regions of Dodoma, Morogoro and Shinyanga, one Local Government Authority (LGA) with projects related to desertification implemented by the Vice President’s Office was purposively sampled. The summary of the purposively selected districts is provided in **Table 1.2**.

Table 1.1: Selected Regions and their Corresponding LGAs

S/No.	Region	Selected LGA
1	Dodoma	Mpwapwa District Council
2	Morogoro	Mvomero District Council
3	Shinyanga	Kishapu District Council
4	Katavi	Nsimbo District Council
5	Iringa	Kilolo District Council

Source: Auditors’ Analysis on the Status of Land Degradation, 2014 and State of Environment Report of 2019, 2024

The selected District Councils were Mpwapwa (Dodoma region), Mvomero (Morogoro region), Kishapu (Shinyanga region), Nsimbo (Katavi region), and Kilolo (Iringa region). Purposive sampling was also used to select villages from these districts with NAP projects to obtain comprehensive information. A total of Three (3) villages were visited.

1.4.2 Methods of Data Collection: 2015 Certified

Both qualitative and quantitative data were collected to provide strong and convincing evidence on the implementation of the National Action Programme to Combat Desertification. The team used three methods to collect data from NAP implementing entities and the Vice President’s Office. The methods of data collection used in this audit were interviews, document reviews, and physical verifications, as further explained hereunder:

Documents Review

Documents prepared by the VPO, PO-RALG, MNRT, MoLF, MoA, and LGAs regarding the implementation of NAP were reviewed to assess the implementation status, challenges, and possible causes. The information gathered served as evidence for the main findings and contributed to the

audit recommendations. **Appendix Five** of this report details the main documents that were reviewed and the reasons for them to be reviewed.

Interviews

Interviews were conducted with officials from the Vice President's Office and NAP implementing entities, namely PO-RALG, MNRT, MoLF, MoA and the selected LGAs, to obtain relevant information regarding the implementation of the National Action Programme to Combat Desertification. This method was used to confirm, and clarify the data and information gathered through the review of documents. **Appendix Six** provides a list of officials who were interviewed.

Physical Verifications

Physical verifications were conducted by the audit team in the six (6) selected LGAs where the VPO is implementing interventions. The interventions which were subjected to physical verifications included reforestation afforestation and community engagement for sustainable livelihood activities. During the physical verifications, the audit team observed and documented the implementation status of projects. The audit team also took photographs as exhibits showing the state of land degradation in the visited LGAs.

1.4.3 Methods of Data Analysis

Quantitative data on tree planting and survival rates, the number of villages with village land use plans, livestock mortalities, monitoring and evaluation activities conducted, and crop production were analysed by organizing, summarizing, and processing them using various statistical methods. The results were presented in tables and visualized through graphs, such as bar, line and pie charts. The reviewed documents whose information and data were utilized to form the basis of this analysis included sectoral ministries' governing laws, regulations, and best practices derived from international conventions.

Qualitative data on strategies and plans, coordination challenges, and monitoring and evaluation of the National Action Programme (NAP) were analysed by describing, comparing, and relating them to the audit

objectives. The analysis of inputs from interviews with officers from the sampled entities was done qualitatively to get insights into the implementation progress and challenges facing the programme.

The audit also conducted a qualitative analysis of the sectoral ministries' plans and strategies to assess the extent of integration of the National Action Programme activities into the sectoral ministries' plans and strategies.

1.5 Data Validation

The Vice President's Office (VPO) was given the opportunity to go through the draft report and comment on the information and figures presented. The VPO confirmed the accuracy of the information and figures presented in this audit report.

The information was also cross-checked and discussed with experts in the field of Management of desertification to confirm the validity and reliability of the information and facts presented in the audit report.

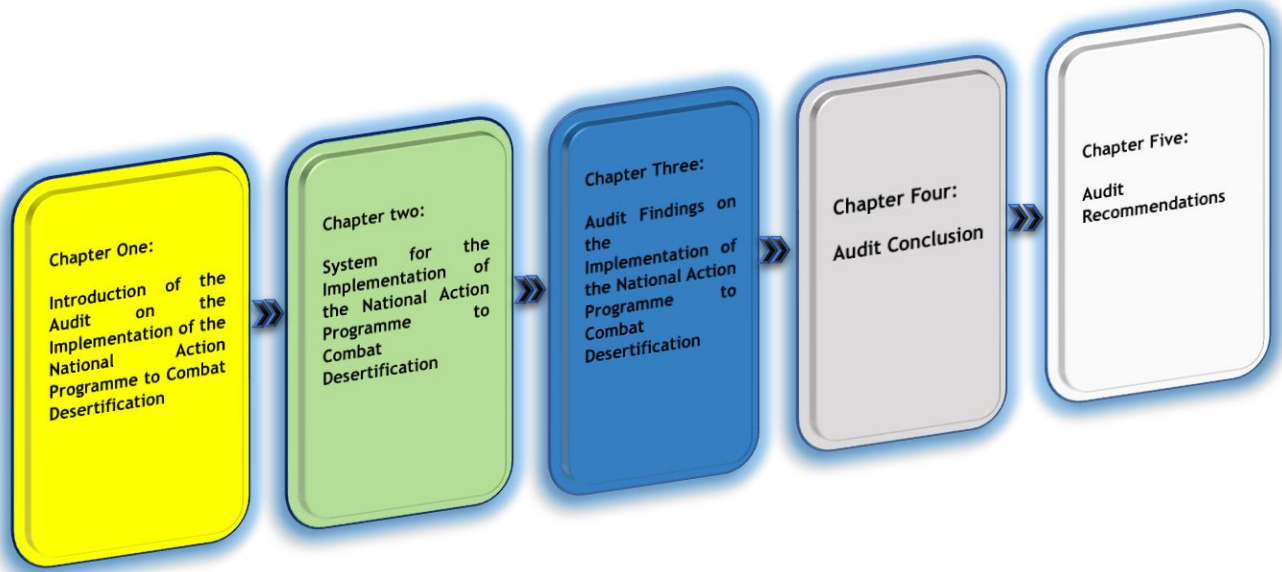
1.6 Standards Used for the Audit

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 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 that provides a reasonable basis for the findings and conclusions based on the audit objectives.

1.7 Structure of the Report

The main parts of this Audit Report are presented below:



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CHAPTER TWO

SYSTEM FOR MANAGING THE IMPLEMENTATION OF THE NATIONAL ACTION PROGRAMME TO COMBAT DESERTIFICATION

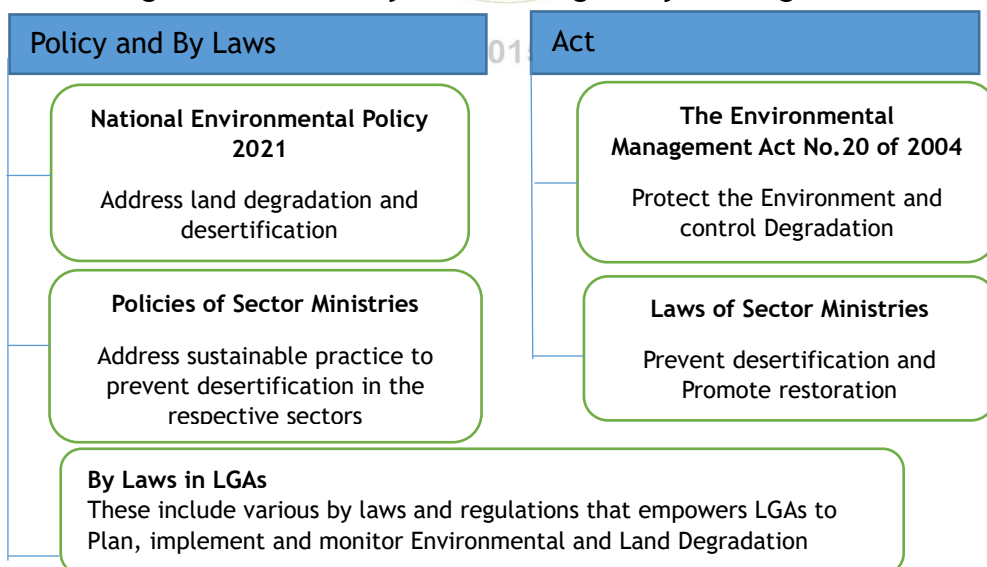
2.1 Introduction

This chapter describes the systems and processes involved in the management and implementation of the National Action Programme to Combat Desertification in Tanzania. It covers the policies, legislation, regulations, strategies, objectives, funding organization, key actors and their responsibilities. It also presents the descriptions of the processes and activities involved in the implementation of the programme, as described below.

2.2 Governing Policies and Legislation

Figure 2.1 elaborates on the policies and legislation governing the implementation of the National Programme to Combat Desertification in Tanzania.

Figure 2.1: Summary of Governing Policy and Legislation

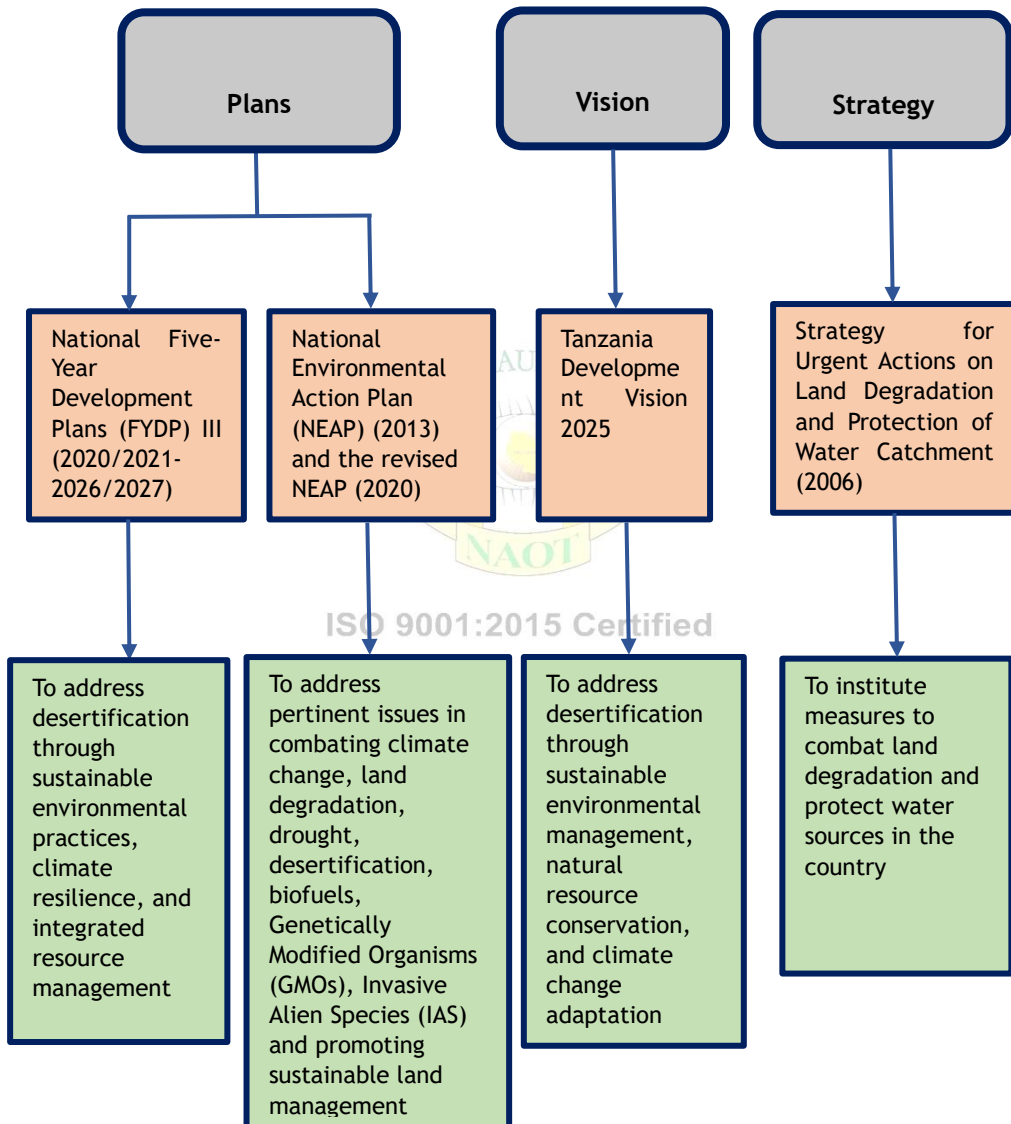


Source: Auditors' Analysis of the Reviewed Policies and Legislations, 2024

2.2.1 Vision, Strategies and Plans

The Vision, Strategies and Plans for Combating desertification and their objectives are summarised in Figure 2.2.

Figure 2.2: Vision, Strategies and Plans for Combating Desertification



Source: Auditors' Analysis of the NAP to Combat Desertification 2014-2018,2024

2.2.2 Multilateral Environmental Agreements

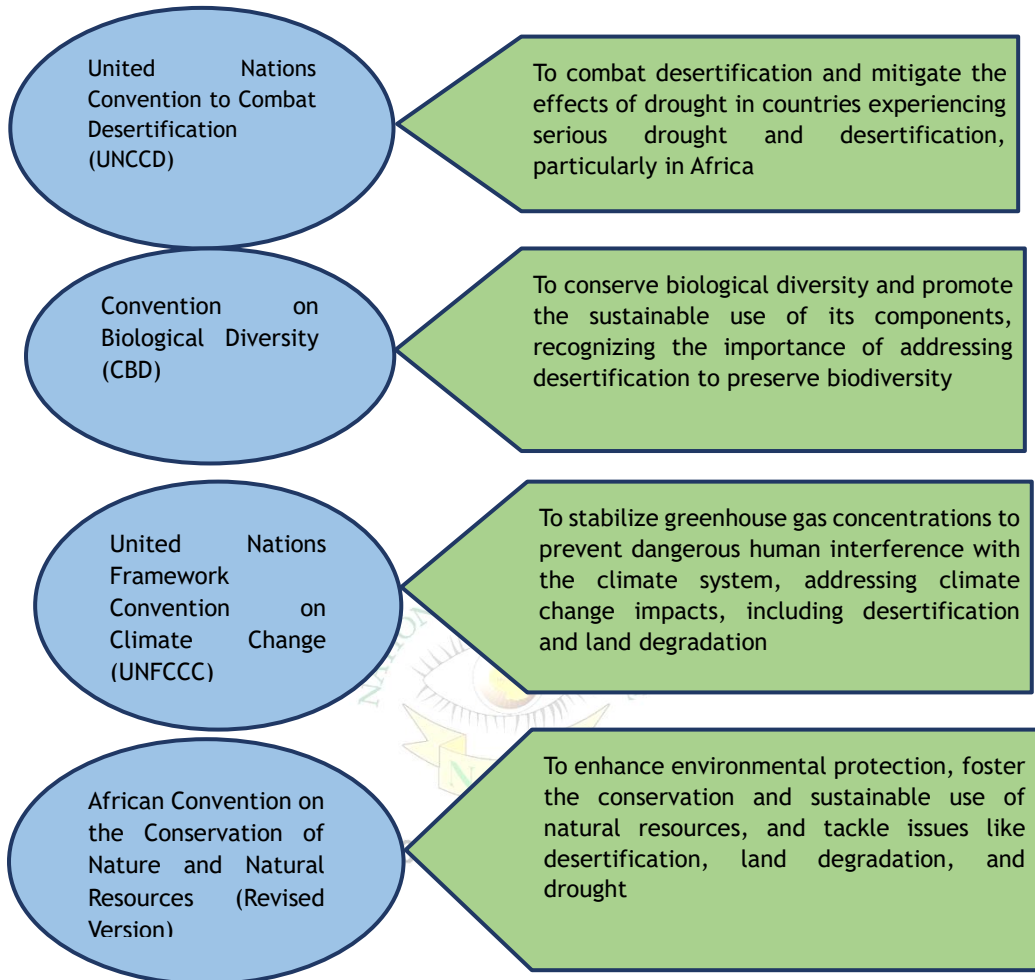
Tanzania is a signatory to several multilateral agreements, including the United Nations Convention to Combat Desertification (UNCCD), the Convention on Biological Diversity (CBD), the United Nations Framework Convention on Climate Change (UNFCCC), and the African Convention on the Conservation of Nature and Natural Resources.

Figure 2.3 highlights various multilateral agreements related to desertification that have been incorporated into Tanzania's National Action Plans and their objectives.



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Figure 2.3: Multilateral Agreements Related to Desertification



Source: Auditors' Content Analysis of the respective Conventions on Combating Desertification, 2024

2.3 NAP Objective and Priority Areas

2.3.1 National Action Programme Objectives

The main objective of the National Action Programme is to support and contribute to the national efforts to reduce and reverse the effects and impacts of desertification, land degradation and drought to contribute to poverty alleviation, improve the livelihoods of people, conserve natural resources and achieve sustainable development as highlighted in the MKUKUTA and other national strategic frameworks.

2.3.2 Priority Areas of the National Action Programme (2014-2018)

The priority areas of the National Action Programme are summarised in Table 2.1.

Table 2.1: Priority Areas of the National Action Programme

Priority Areas	Measure Required	Regions
Not degraded or slightly degraded	Preventive measures	Rukwa, Tabora, Mbeya, Morogoro, Iringa, Coast, Tanga, and Kagera
Moderately degraded	Corrective measures to check/halt land degradation	Rukwa, Tabora, Mbeya, Morogoro, Iringa, Coast, Tanga and Kagera.
Seriously degraded	comprehensive rehabilitation programmes	Dodoma, Singida, Mara, Shinyanga, Mwanza, and Arusha regions and some parts of Kilimanjaro, Tabora, Iringa, Mwanza and Tanga

Source: National Action Programme to Combat Desertification, 2014-2018

2.4 Roles and Responsibilities of Key Actors

2.4.1 Key Actors and their Roles

The roles and responsibilities of key actors in implementing the National Action Programme to Combat Desertification in the country are:

a) Vice President's Office - Division of Environment (VPO)

Through the Climate Change and Environmental Assessment section, the Vice President's Office is mainly responsible for developing policies and guidelines necessary for the promotion, protection, and sustainable management of the environment in Tanzania.

It also issues general guidelines to the sector ministries and government departments, promoting the involvement of civil society in environmental conservation activities, conducting research on environmental issues and dealing with planning, monitoring and coordination of environmental issues at a national and international level.

b) President's Office - Regional Administration and Local Government (PO-RALG)

Po-RALG is responsible for overseeing the implementation of national policies at the regional and local levels, including those related to environmental management and desertification control, such as coordination among local authorities to ensure sustainable land use practices. Moreover, the PO-RALG is responsible for facilitating and supporting district councils in their efforts to manage natural resources and address desertification by promoting community-based initiatives for sustainable land management and implementing programs aimed at reducing land degradation and desertification.

c) Regional Secretariats

The Regional Secretariat is a Regional Authority that provides for strengthening and promoting the local government system by overseeing all activities in LGAs, including co-ordinating with PO-RALG, from which it receives various guidelines and directives aimed to be communicated to LGAs, providing supportive supervision on all matters of implementation of the set plans that have mainstreamed NAP, and preparing and submitting progress reports against established milestones including international commitments.

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d) Local Government Authorities

Local Government Authorities are responsible for planning and implementing measures to prevent and control desertification within their jurisdictions. They also promote sustainable land management practices, raise public awareness about the impacts of desertification, and enforce environmental laws and regulations to protect natural resources and prevent land degradation.

e) Sectorial Ministries

In implementing the National Action Programme, the roles of the sectoral ministries, such as the Ministry of Agriculture (MoA), the Ministry of Livestock and Fisheries (MoFL), and the Ministry of Natural Resources and Tourism (MNRT), through the Tanzania Forest Services Agency (TFS), are to engage in formulating strategies for implementing NAP and integrate them into their

respective plans.

Moreover, sectorial ministries are responsible for monitoring, evaluating and reporting on the implementation of the NAP to the VPO. This involves taking stock of best practices from the past and ongoing initiatives and engaging Research and Development Institutions to produce scientific and technical knowledge through community-focused research, development, and extension of DLDD.

2.4.2 Roles of Other Stakeholders

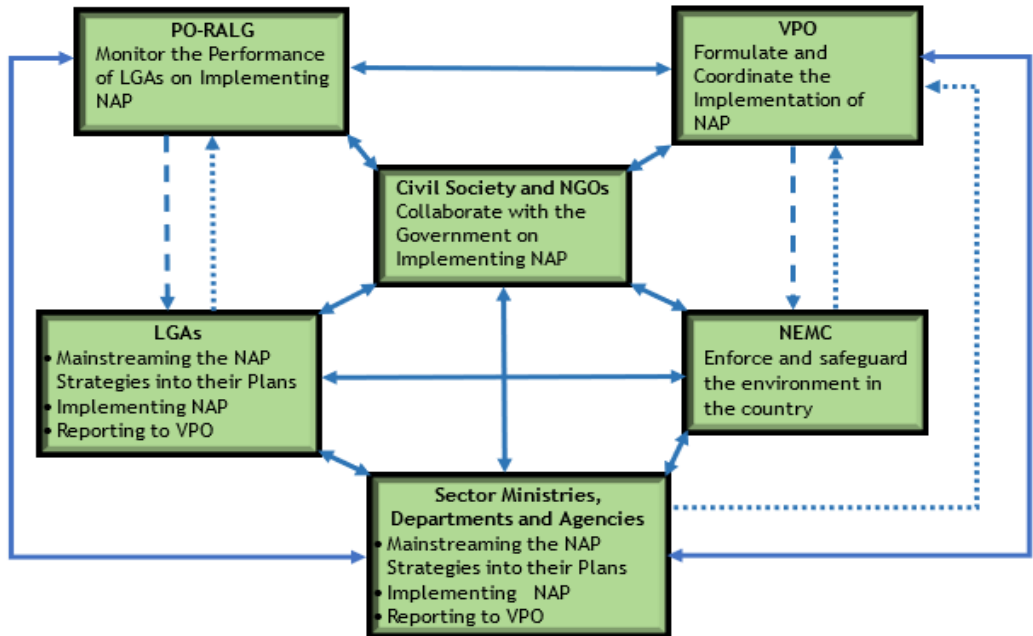
Research institutions, Non-Governmental Organizations (NGOs), and civil society organizations play a crucial role in the implementation of the National Action Programme (NAP) and in supporting its strategic objectives, such as raising awareness within communities.

2.4.3 Relationship of Key Actors in Implementing National Action Programme

Figure 2.4 shows the relationship of key stakeholders in the management of the Implementation of the National Action Programme to Combat Desertification.

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Figure 2.4: Summary of Relationship of Key Actors



Source: Auditors' Analysis of the National Action Programme (2014-2028), 2024

Key:

- Collaboration
- Monitoring
- Reporting

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2.5 Resources for the Implementation of the National Action Programme

2.5.1 Sources of Fund

Two main sources of funding could be tapped to finance the NAP and its proposed activities, namely:

a) National Budget

The National financing of the programme includes National budgetary allocations, levies (fees and royalties), grants, donations, and bequests from private individuals and corporate bodies. Additionally, revenue from mineral and gas extraction in the country should be allocated to mitigate desertification and its impacts.

External or International Sources of Funds

According to section 4.3 of the National Action Programme (2014-2018), the external or international sources of funds that could be tapped for supporting SLM and other activities that address desertification were categorized into Government Agencies, Development Banks, Dedicated Bilateral Initiatives, Multilateral Funds and Programmes, and UN and Regional Agencies.

The total Budget for the implementation of the Tanzania National Action Programme, as presented in the National Action Plan for SADC Great Green Wall of July 2023, was **USD 546,000,000**, as shown in **Table 2.2**. The detailed description is presented in **Appendix Seven**.

Table 2.2: Budget for the Implementation of the Tanzania National Action Programme

OUTCOMES	Budget (USD)
Outcome 1: The participation of civil society, researchers and the private sector is increased.	89,600,000
Outcome 2: The vulnerability of ecosystems to the effects or impact of climate change is reduced.	96,000,000
Outcome 3: The resilience of communities is increased against the impact of climate change.	57,600,000
Outcome 4: The institutional and policy support is effective.	32,000,000
Outcome 5: The livelihoods of people are diversified and improved.	104,400,000
Outcome 6: Synergies with other Multilateral Environmental Agreements (MEAs) and processes are enhanced.	51,200,000
Outcome 7: The area of land degradation in Tanzania is quantified, and the extent of the cost is assessed	32,000,000
Outcome 8: Drought risk management is operational, with early warning systems and safety net programmes in place.	25,600,000
Outcome 9: Systems are established for sharing information and knowledge, facilitating the networking on best practices and approaches for being mainstreamed in integrated landscape management (agriculture, water and wildlife, and restoration initiatives across the region).	57,600,000
TOTAL BUDGET	546,000,000

Source: National Action Plan for SADC Great Green Wall, July 2023

2.5.2 Financial Resources of Vice President’s Office for Implementing National Action Programme

The budget allocation in the climate change and environmental assessment section at the Vice President’s Office is presented in Table 2.3.

Table 2.3: Financial Resources for Climate Change and Environmental Assessment Section

Financial Year	Budgeted Fund (TZS-Billion)	Disbursed Fund (TZS-Billion)	Percentage Disbursed (%)
2022/23	1.64	1.35	82
2021/22	1.54	1.44	94
2020/21	1.72	1.70	99
2019/20	1.69	1.68	99
2018/19	1.53	1.26	82

Source: Auditors’ Analysis of MTEF for the Financial Years 2018/19 - 2020/21, 2024

2.5.3 Human Resources at the Vice President’s Office

The human resources available at the Climate Change and Environmental Assessment Section at the Vice President’s Office are detailed in Table 2.4.

Table 2.4: Human Resources at Vice President’s Office

Designation	Number of Required Human Resources(A)	Number of Available Human Resources(B)	Staffing gap (A-B)
Director of Environment	1	1	0
Assistant Directors	3	3	0
Environmental Officers	18	10	8
Town Planners	5	4	1
Fisheries Officers	3	2	1
Livestock Officers	1	1	0
Engineers	7	4	3
Agricultural Officers	2	2	0
Forest Officers	5	4	1
Game Officers	1	1	0
Community Development Officers	2	1	1
Teachers	6	4	2
Total	54	37	17

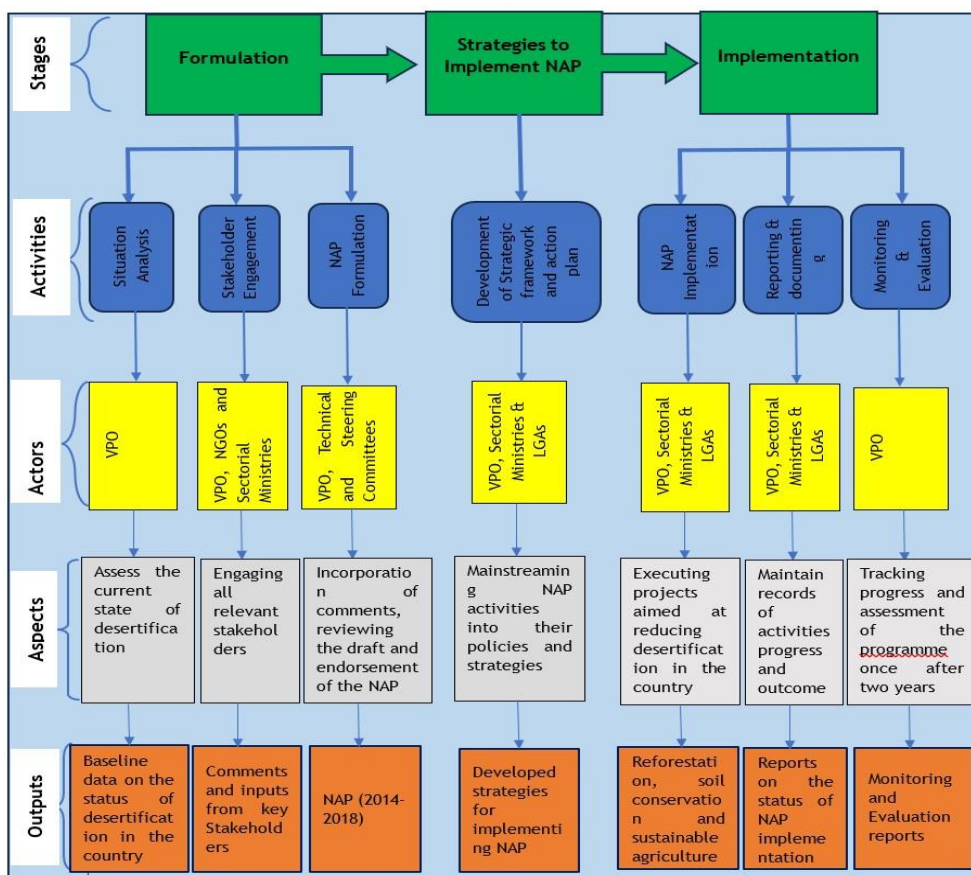
Source: Auditors’ Analysis of the Workforce (Number of Employees) in the Human Resources Office, Vice President’s Office - Environment Department, 2024

Table 2.4 presents the human resource distribution at the Vice President's Office (VPO) by designation, comparing required and available staff. While key roles like Director of Environment and Livestock Officers are fully staffed, significant shortages exist in positions such as Environmental Officers and Engineers. Only thirty-seven (37) of fifty-four (54) required positions are filled, leaving the VPO with a gap of seventeen (17) staff in total in all designations.

2.6 Key Processes for Managing Implementation of the National Action Programme to Combat Desertification

Figure 2.5 provides key processes for implementing the National Action Programme to Combat Desertification in Tanzania.

Figure 2.5: Key Process for Formulating and Implementing National Action Programme



Source: Auditors' Analysis of the National Action Programme (2014-2028), 2024

CHAPTER THREE

AUDIT FINDINGS

3.1 Introduction

This chapter presents the audit findings on the implementation of the National Action Programme to Combat Desertification. The findings cover the extent of the programme's contributions to reducing desertification, the adequacy of its formulation, and the effectiveness of its implementation. The Chapter also provides findings on the adequacy of coordination, monitoring and evaluation to ensure the achievement of the programme's intended goals.

3.2 Challenges in the Implementation of the National Action Programme to Combat Desertification

The audit acknowledges the efforts put forward by the Vice President's Office (VPO) in implementing measures to combat desertification in the country. Such efforts include the development of the National Action Plan to Combat Desertification (NAP) 2014-2018 and guidelines for integrating the NAP into sectoral policies. However, the audit noted gaps associated with the management of the implementation of NAP, such gaps were the lack of updated data on desertification and the low contribution of the NAP in reducing desertification. The limited contribution of NAP is evidenced by increased desertification, as reflected by land degradation indicators. On top of that, only 33% of NAP interventions were implemented.

Further explanations of the gaps are detailed below as follows:

3.2.1 VPO Lacked Updated Statistics on the Country's Desertification Status

The audit found that the Vice President's Office (VPO) lacked updated statistics on the current status of land degradation. The relevant indicators referenced in the National Environmental Policy (2021) and the State of Environment Report (2019) are based on data collected from 2014 to 2019.

However, reports from sector ministries such as VPO, MNRT, TFS, and MoLF provided data on desertification (land degradation) from 2014 to 2022. **Table 3.1** presents a summary of the reports from various sector ministries, along with the duration of the respective statistics related to desertification.

Table 3.1: Summary of Reports that have used Outdated Data on Land Degradation and its Indicators

Entity	Desertification Statistics	Name of the Report(s)	Period for the Statistics Presented
VPO	Status of Land Degradation	a) State of Environment, 2019 b) National Environment Management Policy, 2021	1980-2018
MNRT and TFS	Annual Deforestation rate Percentage of Forest cover loss	State of Environment, 2019	2010-2018
MoLF	Livestock Mortality Rate	Drought Impact Assessment in Pastoral and Agro-Pastoral Communities in the United Republic of Tanzania, (2022)	2021
FAO	Deforestation Forest Loss	FAO's Global Forest Assessment (FRA) Report, 2020	2021

Source: Auditors' Analysis of the Reports on the State of Environment of 2019 and the National Environment Management Policy of 2021,2024

Table 3.1 shows that VPO and other Sector Ministries have been using outdated data on land degradation indicators from 2018 - 2021, beyond the period covered in this audit. Although the management of VPO has indicated the intention to update these data, the exercise is very expensive. It was also noted that the lack of updated data is partly due to the VPO not sufficiently coordinating with other stakeholders to ensure the availability of updated data on the status of desertification.

Furthermore, the lack of updated data hinders the ability to measure progress toward achieving NAP objectives. This limits the ability to assess the success of ongoing initiatives and make the necessary adjustments to improve desertification control efforts. Therefore, despite the weakness of not having up-to-date data on land degradation and its indicators, the audit relied on determining the status of the implementation of the NAPC and its contribution to reducing desertification based on various information and data available up to the year 2022.

3.2.2 Contribution of the NAP to Reduce Desertification

The audit found that, despite the VPO has been ensuring the implementation of the NAP since 2014, the available data still indicates an increasing trend in desertification as reflected by the following indicators:

Increased Rate of Loss of Forest Cover from 372,816 to 469,420 Hectares per Year

The review of the State of Environment, 2019 indicates that, annual deforestation in mainland Tanzania was estimated to be 469,420 hectares, equivalent to 38% of the forest cover loss in 2018, compared to 372,816 hectares per year in 2010. This increase in deforestation rates suggests that, despite the implementation of the NAP, the forest cover loss continues to escalate. If this trend persists, the report warns that the total forest cover of 48.1 million hectares on the mainland could be depleted within the next 100 years. The audit was availed with the updated State of Environment Report for the financial year 2022/23 from the Vice President's Office (VPO) to assess the current status of forestry loss. According to the official from the VPO, the report is still in draft form and undergoing a quality review process. Its release is pending the final approval by the Permanent Secretary.

Moreover, a review of the National Forest Policy Implementation Strategy (2021-2031) highlighted inefficiencies in forest management. As per the policy, 45% of forestland is primarily managed by village governments, followed by the central government (34%), private ownership (7.3%), local governments (6.5%), and unreserved forests (6.0%). However, 19.67 million hectares, amounting to 89.8% of the forestland within the village boundaries, remain unreserved. This open-access status makes these forests

highly vulnerable to unsustainable practices such as agricultural expansion, wildfires, livestock grazing, and illegal harvesting, all of which contribute to forest degradation.

A further review of the State of the Environment report noted that the loss of forest cover is largely due to inadequate enforcement of land-use laws and regulations by the Local Government Authorities (LGAs) and sectoral ministries, overgrazing, and climate change.

As reported in the Global Forest Resources Assessments (FRA), 2015-2020, **Table 3.2** presents the rate of deforestation in the country.

Table 3.2: Forest Change Maps for the Mainland Tanzania

FRA categories	Area (1000 ha/year)	
	2010-2015	2015-2020
Deforestation (b)	372	474
Forest area net change (a-b) ⁷	-372	-469

Source: FAO's Global Forest Assessment (FRA) Report, 2020

Table 3.2 shows that deforestation was high during both periods: 372,000 hectares per year from 2010 to 2015 and 474,000 hectares per year from 2015 to 2020. The data indicate an increase in deforestation by 102,000 hectares per year from the first to the second period, highlighting a worsening trend of forest cover loss.

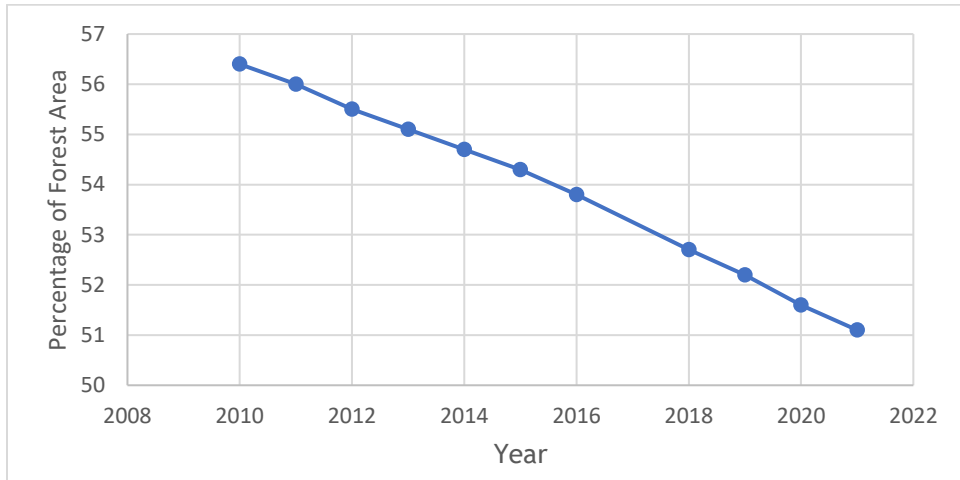
The negative values for both periods indicate a net loss of forest cover. In the first period (2010-2015), Tanzania lost 372,000 hectares of forest annually, and in the second period (2015-2020), the loss increased to 469,000 hectares per year. This shows the growing rate of the forest cover loss, a concern for the country's forestry resources.

Furthermore, Tanzania's forest cover has decreased steadily over a period of 11 years, from 2010 to 2021, as indicated in **Figure 3.1**. The Figure depicts a reduction in Tanzania's forest cover percentage over the 11 years from 2010 to 2022. In 2010, the forest coverage was approximately 56%, but by 2021, it had decreased to around 51%. This trend indicates the ongoing

⁷ The net change in forest area is calculated by subtracting deforestation from forest expansion

issue of deforestation, and it emphasizes the need for an audit to evaluate the role and impact of the NAP in addressing desertification in Tanzania.

Figure 3.1: Percentage of Forest Loss in Tanzania from 2010 to 2021



Source: Auditors' Analysis on the Food and Agriculture Organization⁸, 2024.

Increased Trend of Land Degradation

At the time of the audit, the VPO did not have up-to-date data on the extent of land degradation for the 2023/24 period. However, the most recent reports available from the VPO, including the State of Environment Report (2019) and the National Environmental Policy (2021), revealed a significant increase in the extent and severity of land degradation in Tanzania. According to these reports, the degraded land area has expanded from 42% in 1980 to nearly 50% in 2012, reaching 61% by 2018. The affected regions included parts of Dodoma, Shinyanga, Manyara, Singida, Simiyu, Geita, and Kilimanjaro.

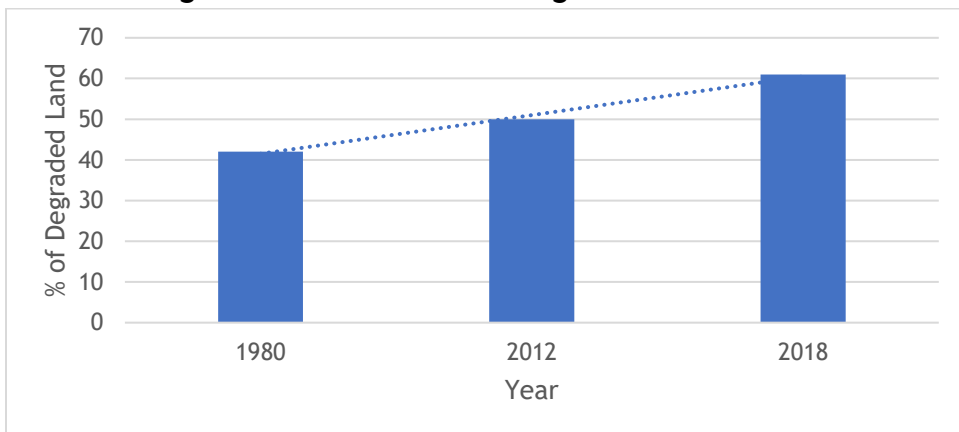
However, this audit was unable to obtain updated information on the current status of land degradation within its scope. The Vice President's Office (VPO) lacked recent data on land degradation at the time of the audit, primarily due to the absence of specific studies. This challenge is compounded by the lack of a dedicated budget for conducting such studies.

⁸

<https://data.worldbank.org/indicator/AG.LND.FRST.ZS?end=2021&locations=TZ&start=2018&view=chart>

A review of existing studies indicates that these initiatives are only supported by donors due to inadequate budget received from the internal budget. For example, on 25 October 2023, the UN Environment Programme (UNEP) and the Green Climate Fund (GCF) announced a USD 19 million project to address land degradation, but this initiative was limited to the Kigoma region. **Figure 3.2** shows the trend of land degradation for the financial years spanning from 1980 to 2018. **Figure 3.2** illustrates the increased percentage of degraded land in Tanzania over several decades. In 1980, approximately 42% of Tanzania's land was classified as degraded. Over the next 32 years, this percentage increased to 50%, reaching 61% by 2018. This upward trend in land degradation from 1980 to 2018 suggests ongoing environmental pressures.

Figure 3.2: Trend of Land Degradation in Tanzania



Source: Auditors' Analysis of the Information from National Environmental Policy of 2021

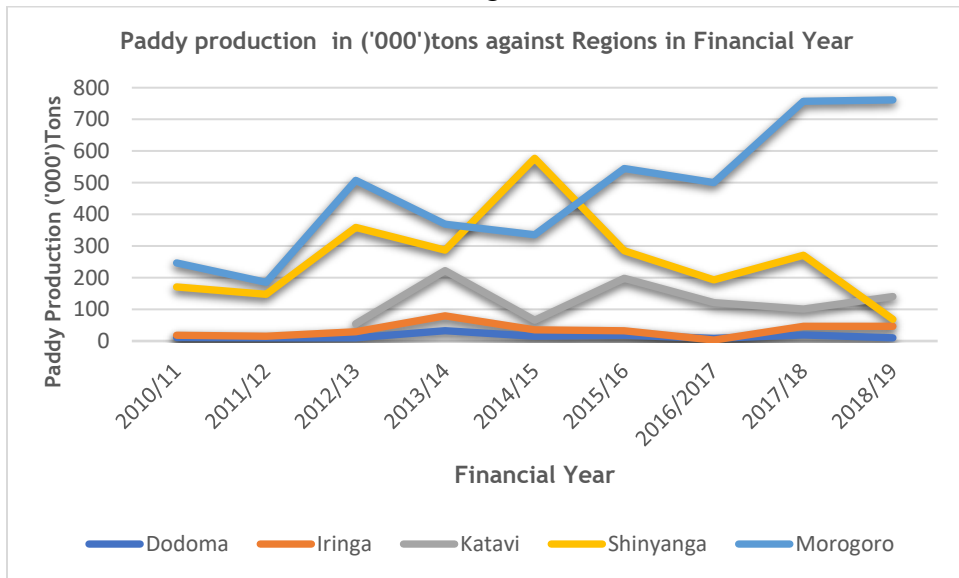
It was noted that during the period from 2019 to date, the VPO has not conducted any assessment of the extent of land degradation in the country. This led to the absence of updated data on indicators of land degradation at the national level, especially soil degradation in terms of soil organic content, nutrient status, water holding capacity, soil acidification, and salinization. This limited the evaluation of the program's overall impact and success in addressing desertification issues in the regions.

An assessment of crop yields, used as an indicator of land degradation, revealed the following:

(i) Decreasing Trend of Crop Production Due to Loss of Soil Fertility

The review of the Report on the Preliminary Assessment of the Production of Food Crops and Food Availability in the Country (2020) revealed that the trend of crop production for the last six financial years in five regions varies from year to year. The audit also evaluated paddy production trends in the five regions, as shown in **Figure 3.3**. The figure indicates that the Morogoro region experienced an overall increase in paddy production from Financial Year 2014/15. Iringa and Dodoma have shown a drastic either increase or decrease over time. In contrast, the Shinyanga region experienced a downward trend or decline from Financial Year 2014/15.

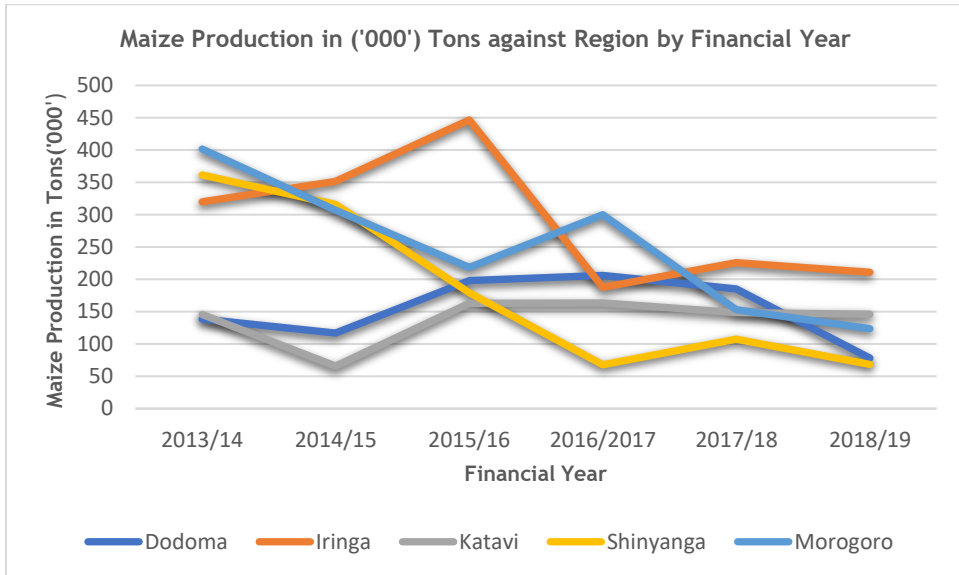
Figure 3.3: Trends of Paddy Production (Tons) in the five Visited Regions



Source: Auditors' Analysis of Booklet of Basic Data Crop Sub-sector (Tanzania Mainland) of 2020,2024

Furthermore, analysis of average maize yields from 2013/14 to 2018/19 for the five visited regions revealed a general decreasing trend in maize production, as shown in **Figure 3.4**. The Figure shows that despite the implementation of NAP interventions such as the Ecosystem-Based Adaptation for Rural Resilience project in the surveyed regions, maize production has experienced a significant decline over the past three years.

Figure 3.4: Maize Production (in Tons) in the Five Visited Regions



Source: Auditors' Analysis of Booklet of Crop Sub Sector Tanzania Mainland of the Year 2020,2024

This overall decrease in maize productivity raises concerns about sustainable land management initiatives. To enhance and maintain productivity, appropriate intervention strategies are necessary, including the implementation of effective soil fertility and water management practices. Also, the decline in food crop yields due to land degradation, combined with drought conditions, can lead to recurring food shortages in drought-prone areas of the country, particularly in the regions like Dodoma and Shinyanga.

Through the review of the National Sample Census of Agriculture, 2021, it was reported that most smallholder farmers faced a variety of challenges, including declining soil fertility due to land degradation (5.3%), climate change impacts like droughts and floods (17.8%), high input costs (15.6%), limited access to land (13.5%), low prices for agricultural products (7.2%), pests and diseases (6.7%), insufficient availability of inputs (5.6%).

Increased Livestock Mortality Rate Due to Drought

Due to the unavailability of recent data, for instance, for the financial year of 2023/24, the audit relied on data from the financial year 2021/22 to

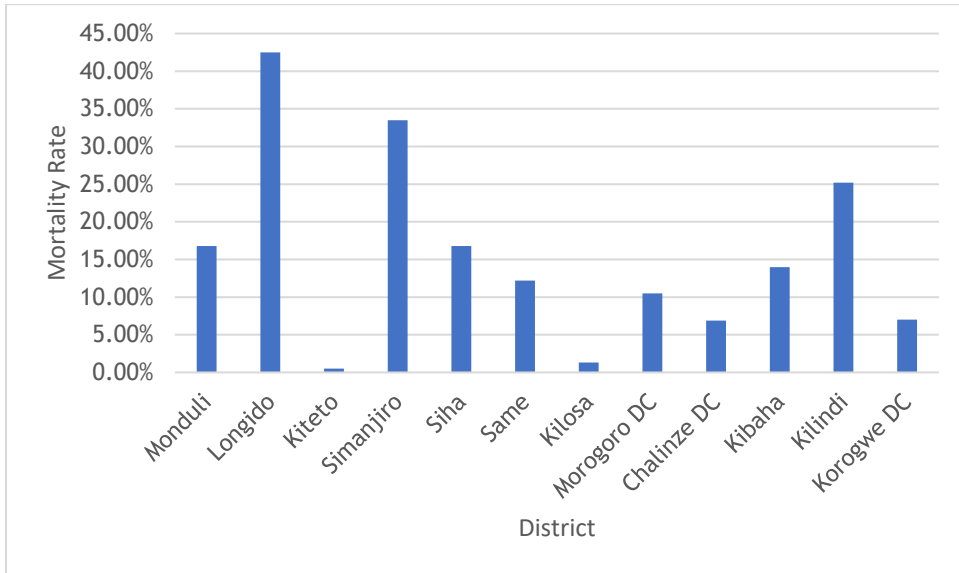
assess the trend in livestock mortality rates. The review of the National Sample Census of Agriculture, 2021 reveals that Tanzania has a significant livestock population, comprising 33.9 million cattle, 24.5 million goats, 8.5 million sheep, and 87.7 million poultry.

Furthermore, the Economic Survey Report of 2020 indicates that the livestock sector plays a crucial role in the agricultural economy, contributing about 27% to the agricultural sector's GDP. Of this contribution, 40% comes from beef production, 30% from the dairy industry, and the remaining 30% from other livestock products, such as eggs, hides, and skins.

However, despite the economic importance of livestock, the Drought Impact Assessment in Pastoral and Agro-Pastoral Communities in the United Republic of Tanzania (2022) revealed an alarming mortality rate of livestock due to drought. According to this report, the rate was noted to be double the numbers previously documented by District Livestock Officers in December 2021.

The report further indicated that the number of livestock casualties increased after the onset of the short rains, driven by a shortage of pasture due to drought and the conversion of grazing lands to other uses, limiting available grazing areas. It was also noted that the prolonged drought resulted in a lack of water for livestock and consequently worsened the effects of desertification. The depletion of water reserves from the previous long rains further constrained the water supply for livestock and significantly contributed to the reported high livestock mortality rates. **Figure 3.5** illustrates the loss of livestock across twelve (12) districts in Tanzania which were affected by severe drought conditions. Longido DC experienced the highest mortality rate of 42.5%, followed by Simanjiro DC, with a mortality rate of 33.5%. In contrast, Kiteto DC was the least affected, with a mortality rate of only 0.5%.

Figure 3.5: Livestock Mortality Rate for 12 Districts in 2022



Source: Auditors' Analysis of Drought Impact Assessment in Pastoral and Agro Pastoral Communities the United Republic of Tanzania, 2022

The Drought Impact Assessment in Pastoral and Agro Pastoral Communities in the United Republic of Tanzania report (2022) highlighted that most livestock losses were attributed to starvation, diseases and predation. Among the livestock that perished due to starvation, cattle accounted for the highest percentage, followed by sheep and goats.

However, the trend in livestock mortality rates before and after the implementation of NAP could not be determined for the regions visited. This was due to insufficient data from (MoLF) and (PO-RALG), as only data from two Local Government Authorities (LGAs) in the Morogoro region were available. Upon interview with officers from the visited LGAs and sectorial ministries, it was revealed that the absence of data for the said regions was attributed to inadequate performance evaluation of LGAs.

Also, the absence of recent data is due to the reason that the Ministry of Livestock and Fisheries (MoLF) did not allocate funds for nearly five years to conduct an assessment of livestock mortality rates in the country. This is evident in the lack of up-to-date statistics. As a result, it has not been easy

to achieve meaningful progress up to the year 2023, especially regarding the implementation of the National Action Programme (NAP).

3.2.3 67% of Planned Activities in NAP (2014-2018) were not Implemented

A review of the NAP (2014-2018), the Compendium of Sustainable Land Management Best Practices in Tanzania (2014), and the Guideline for Mainstreaming NAP (2014) revealed that 67% of the activities highlighted in the NAP were not implemented. These results are summarized in **Table 3.3**, with further details provided in **Appendix Nine**.

Table 3.3: Implementation Status of NAP Activities (2014-2018)

Level of Implementation	Number of Activities	Percentage of Implementation
Fully Implemented Activities	6	29
Partially Implemented	1	5
Not Implemented	14	67

Source: Auditors' Analysis of the NAP (2014-2018), 2024

Table 3.3 shows that fourteen (14) out of twenty-one (21) activities, equivalent to 67%, under the NAP, were not implemented, while one (1) out of twenty-one (21) activities, equivalent to 5%, were partially implemented. Activities marked as partially implemented are those for which plans have been developed, but no reports are available to confirm their execution. Fully implemented activities have been completed, and the auditors are able to obtain the corresponding reports.

The revealed NAP implementation status is contrary to the provision of Part 5.2.1 of the NAP (2014-2018), which aimed to achieve the strategic objectives of the UNCCD at the national level. The ineffective implementation of NAP activities was caused by a lack of effective collaboration between the Vice President's Office (VPO) and the implementing entities, which was also impacted by inadequate allocation of funds to enable these entities to implement NAP activities as planned. It was further noted that the allocation of responsibilities for NAP implementation has been unclear. For instance, the NAP states that the VPO and sectoral ministries will conduct research, but it does not specify the specific roles of each entity in carrying out the research.

The ineffective implementation of NAP (2014-2018) activities has hindered the effective achievement of the NAP objectives, which were intended to support and contribute to national efforts to address and reverse the effects and impacts of desertification, land degradation, and drought.

3.2.4 Use of Outdated NAP and Guidance for Mainstreaming the NAP

The review of the current National Action Programme to Combat Desertification (2014-2018) and its accompanying guidelines for mainstreaming into sectoral ministries revealed that these documents were intended for use only from 2014 to 2018. However, up to the time of this audit, no updated NAP or corresponding guidelines had been developed. This means that six years have passed since 2018 without updated documents that could address the realities of the current period.

The audit revealed that the absence of a framework showing when to formulate, implement, monitor and evaluate the NAP contributed to this issue. However, it is acknowledged that the VPO has developed a new draft of NAP covering the period 2021-2030. This draft is still under development and is currently undergoing the quality assurance review process.

Consequently, outdated guiding instruments pose risks to the effective implementation of programmes to combat desertification in a country.

3.3 Inadequate Formulation of the National Action Programme to Combat Desertification by VPO

The review of the NAP to Combat Desertification (2014-2018) noted that the VPO did not adequately formulate the NAP contrary to its primary objective of addressing land degradation and promoting sustainable land management.

The formulation was characterised by inadequate baseline survey, lack of community participation and mainstreaming of gender issues, unrealistic goals, inadequate identification of resources, ineffective action plan and unclear government structure. The details are presented in subsequent sections:

3.3.1 Inadequate Baseline Survey for the Requirement of the Programme

A review of the NAP 2014-2018 guidelines, along with interviews with officials from the VPO and the sampled sector ministries, revealed that the VPO did not adequately formulate the NAP by developing and utilizing the necessary procedures and benchmarks for evaluating its implementation, as required by Article 4.1(f), Annex II of the 1994 United Nations Convention to Combat Desertification (UNCCD). Specifically, the VPO did not establish key baseline benchmarks, such as land degradation indicators, which are critical for measuring progress and determining the specific needs for combating desertification. This omission hindered a comprehensive understanding of existing conditions, thus affecting the program's ability to address current environmental challenges effectively.

As a result, in the absence of a thorough baseline survey, the VPO and NAP Implementing entities did not accurately assess the extent of land degradation and establish clear benchmarks that would measure the numerical impacts of the intervention in the locations with interventions.

Further, the review of the Status of Land Degradation, 2014 revealed several indicators that may show that land degradation had taken place. Among the widely used indicators of land degradation are crop yields, soil degradation indicators (visual, physical (soil erosion, compaction), chemical (salinity, alkalinity), biological and vegetation/biomass.

However, the lack of baseline data on land degradation at the national level, including information on soil degradation, hindered the VPO from tracking progress relative to the situation before the implementation of the NAP (2014-2018). The audit noted that this was caused by the absence of a framework that will guide how NAP is supposed to be formulated.

Consequently, the absence of baseline surveys before the implementation of the NAP, particularly regarding key indicators such as soil health, water retention, and land productivity, significantly limited the ability to conduct a comprehensive impact evaluation of the program's effectiveness. Since the absence of comprehensive indicators in the baseline survey resulted in inadequate evaluation, which does not entail the numerical impact of the interventions to combat desertification.

3.3.2 Inadequate participation of Local Communities and limited inclusion of Gender Issues during the Formulation of the NAP

Inadequate participation of stakeholders during planning, as required by the NAP, led to the following weaknesses;

- **Inadequate Engagement of Local Communities**

The UNCCD emphasizes the importance of involving local communities in decision-making for effective land management and combating desertification. However, a review of the NAP (2014-2018) revealed inadequate local community engagement.

Based on the review of the NAP (2014-2018), the plan did not outline specific approaches or frameworks for engaging local stakeholders in monitoring and decision-making processes. This is contrary to Article 9 (a), Annex I of the UNCCD (1994), which requires VPO to begin with a locally driven consultation process involving local populations and communities while formulating the NAP.

As a result, there was no evidence of local community inputs in the development of the NAP. For instance, there were no regional meetings, workshops during the planning phase or surveys to gather local perspectives on land degradation issues or proposed solutions. This oversight undermines the potential effectiveness of the NAP and disregards the UNCCD's guidelines for ensuring that those who are directly affected by land degradation are integral to the solution.

- **Non-integration of Gender Issues in the National Action Programme**

The review of the NAP (2014-2018) revealed that the plan lacked a structured approach to integrating gender perspectives into its framework. This omission contradicts Article 8.2(c), Annex I of the UNCCD (1994), which requires the Vice President's Office (VPO) to promote the participation of local populations and communities, including women, and to delegate greater responsibility for resource management to them.

As a result, the NAP did not analyze how land degradation affects men and women differently, nor did it address their specific needs and contributions

to land management. Additionally, the plan lacked targeted strategies to ensure that women—who play a crucial role in managing natural resources—have equal opportunities to participate in decision-making processes related to land use and degradation mitigation. This gap weakens the effectiveness of the NAP and limits its ability to achieve sustainable and inclusive land management solutions.

This was attributed to the lack of institutional commitment and insufficient attention to gender equality during the formulation and implementation of the NAP (2014-2018). Specifically, there was no clear framework or structured process to integrate gender perspectives into land management practices. This oversight may be attributed to a lack of awareness or prioritization of gender issues within the planning process and the absence of specific strategies or guidelines to ensure women’s active participation in land management decisions.

Consequently, the absence of gender analysis in the NAP means it has not adequately recognized how land degradation disproportionately impacts women and men. Furthermore, the lack of gender perspectives in the plan undermines the effectiveness of land management strategies by overlooking the unique needs, contributions, and roles of both genders.

3.3.3 VPO did not Set Realistic Goals for Combating Desertification

The review of the NAP (2014-2018) noted that the NAP goals and strategies set by VPO were not realistic due to the following weaknesses:

a) VPO did not Fully Consider the Lessons Learnt from the First and Second Phases of NAP

The audit observed that lessons learned from previous NAPs were categorized as fully considered, partially considered, or not considered. These lessons, which are crucial for setting realistic goals, are summarized in part 3.2 of the NAP 2014-2018. The degree to which the lessons learned from the first and second NAPs were incorporated into the third NAP is presented in **Table 3.4**.

Table 3.4: Inclusion of Lessons Learnt from the First and Second NAPs into the Third NAP

Lessons learned in the first and second NAPs	Area in the third NAP	Remarks
Financial resources should be made available to local communities in the form of small grants and micro-grants	Table 3 of the third NAP indicated the existence of some external funding sources to support SLM. However, it did not outline strategies for enhancing these existing sources or seeking additional sponsors for small grants to support the implementation of the third NAP.	Partially considered
The need to continue sensitizing the stakeholders and increasing or creating awareness of the need for sustainable land management, especially for poverty reduction.	Included in Table 6 of the third NAP as the priority objective	Considered
Capacity building at national and local levels to speed up the implementation of the convention	Partially Included in Table 6 are the activities to implement NAP, as it is only planned to carry out capacity building for private and civil society organizations. However, there were no planned activities for capacity building at local levels.	Partially considered
The private sector, including the commercial banks, should be encouraged to play its part in activities to combat land degradation and poverty reduction.	Included in Table 6 of the activities to implement the third NAP objective	Considered
Promote true community participation and involvement in the formulation, implementation, monitoring and coordination of activities related to land degradation.	Not included in the Third NAP.	Not Considered

Source: Auditors' Analysis of NAP (2014-2018), 2024

As seen in **Table 3.4**, VPO did not fully include aspects such as continuing to build capacity at the local level, providing financial resources to local communities in the form of small and micro-grants, and ensuring true community participation in the formulation, implementation, monitoring, and coordination of activities related to land degradation in the third NAP. This was against Article 9 (1), Part III of the UNCCD (1994), which requires the VPO to update the NAP through a continuing participatory process based on lessons from field action, as well as the results of research.

As a result, the set targets were almost similar to the previous NAP, which affected the implementation of the Third NAP.

b) The Use of Inconsistent Indicators for Land Degradation and Desertification Assessment

According to the Framework and Guiding Principles for a Land Degradation Indicator of the UNCCD (2016), three sub-indicators are recognized for reporting land degradation: land cover and land cover change, land productivity, and carbon stocks above and below the ground.

The review of Section 2.2.3(a) of the NAP revealed that the indicators used to assess the magnitude of land degradation, including weighted slope, weighted soil type, and weighted land cover, were not aligned with those outlined in the UNCCD (2016).

Further, inconsistencies in land use and cover assessments were noted, as various institutions in Tanzania have conducted separate studies, resulting in differing deforestation rates. This issue is also highlighted in the Land Degradation Neutrality Target Setting Programme Report (2018), which emphasizes the challenge of lacking up-to-date and comparable data. The report cites examples from multiple institutions, such as the UNCCD Secretariat, National Forest Resources Monitoring and Assessment (NAFORMA), FREL, and RCMRD, which reported deforestation rates of 23,860; 81,000; 469,000 and 157,900 ha/year, respectively.

The audit noted that the absence of specific guidelines to standardize the setting of indicators for land degradation and desertification assessments has resulted in inconsistencies. This poses a risk to evaluating the progress

of agreed commitments and threatens to achieve targets to combat desertification, as decisions are made based on incomplete indicators.

3.3.4 Inadequate Identification of Resources for Combating Desertification Based on Needs and Changing Circumstances

The review of the NAP 2014-2018 highlighted that one funding source for its implementation was self-organized private agreements in the form of payments for ecosystem services.

Furthermore, the review of the annual budget for the Financial Year 2023/24 and interviews with officials from the five visited Local Government Authorities (LGAs) revealed that the funds generated from their ecosystem conservation efforts, such as through Equitable Payments for Watershed Services (EPWS), did not directly benefit the LGAs. As a result, the LGA officials and local communities became demotivated, leading to decreased participation in the conservation activities.

Section 5.2.2 of the NAP 2014-2018 proposed the development of innovative and incentive-based financing mechanisms for NAP implementation. However, the VPO did not outline strategies for mobilizing national, bilateral, and multilateral financial and technological resources to strengthen the financial and technological support for NAP execution. This omission contradicts operational objective 5 of the 10-year strategic plan and framework for enhancing the implementation of the UNCCD (2008-2018), which mandates the VPO to mobilize and improve the targeting and coordination of the financial and technological resources to enhance their impact and effectiveness.

3.3.5 Ineffective Action Plan and Unclear Governance Structure for the Implementation of the NAP

The review of the NAP (2014-2018) found that the VPO had prepared a plan for the implementation as presented in Table 6 of the NAP 2014-2018. However, the plan did not specify the respective roles of the government and local communities, together with specific resources required for the implementation of the NAP. This is contrary to Article 10 (2), Part III of the UNCCD (1994), which mandates that the NAP clearly state the roles of all stakeholders involved.

Moreover, taking into account the transversal nature of the issues related to combating desertification, there are many central and local administrative bodies with the authority to implement the NAP, such as Sectoral Ministries, Regional Administrations, and Local Government Authorities.

However, the review of the activities to be implemented presented in the NAP (2014-2018) did not assign specific roles for each of the responsible parties for the implementation of the proposed activities, contrary to Article 8 (2) (c), Annex I of the UNCCD (1994), as indicated in Table 3.5.

Table 3.5: Summary of the Activities to Implement NAP (2014-2018) Objectives

Priority Objective	Proposed Activities	Responsible Party
Creating an enabling environment to strengthen and harmonize the policy and regulatory framework and ensure effective implementation of the existing laws relating to addressing DLDD	To update the status of land degradation in specific areas of interest as recommended in the status of land degradation report	VPO, Sector ministries, LGAs, Research Institutions, CSOs, UNDP and other development partners
To engage Research and Development institutions in producing scientific and technical knowledge through community-focused research, development and extension on DLDD, including vulnerability assessment of exposed areas and the establishment of ecosystem-friendly technologies	To carry out studies on soil erosion and drought vulnerability assessment through GIS and Remote Sensing	VPO, Sector ministries, research and development institutions, consultants, development partners
To take stock of best practices from the past and ongoing initiatives and upscale the best practices/ innovations for effective prevention of location-specific desertification, land degradation and mitigation of effects of droughts	To develop an annotated list of best practices from the past and ongoing initiatives that have assisted in reducing the impact of DLDD in Tanzania	VPO, Sector ministries, research and development institutions, consultants, Development partners
To develop more innovative and incentive-based financing mechanisms to implement the programs to combat desertification/ land degradation and mitigate the effects of droughts	To develop and implement a microfinance strategy that supports SLM activities in Tanzania	VPO, Sector ministries, research and development institutions, consultants, Development partners

Source: Auditors' Analysis of National Action Programme to Combat Desertification (2014-2018), 2024

Table 3.5 indicates that the proposed activities for implementing the NAP objectives did not assign accountability to specific entities. For example, activities such as conducting studies on soil erosion and assessing drought vulnerability using GIS and Remote Sensing lacked designated responsible parties. This issue arose from the exclusion of key stakeholders, including sectoral ministries, LGAs, and NGOs, during the formulation of the NAP. The VPO did not provide evidence to demonstrate the involvement of these stakeholders in the program's development.

As a result, the VPO did not have the report showing the implementation of the proposed activities, such as updating the status of land degradation in specific areas of interest as recommended in the status of land degradation report, carrying out studies on soil erosion and drought vulnerability assessment through GIS and Remote Sensing, and developing and implementing a microfinance strategy that supports SLM activities in Tanzania.

3.3.6 Inadequate Dissemination of the NAP (2014-2018) to Stakeholders

The audit was not provided with any evidence showing that the National Action Programme (NAP) was disseminated to the visited districts. This is due to the reason that none of the visited districts had a copy of the NAP document. Likewise, through the interviews and field surveys conducted in the visited districts of Mpwapwa, Mvomero, Kishapu, Nsimbo, and Kilolo, it was noted that the officers were unaware of the NAP framework and its strategies for addressing land degradation and promoting sustainable land management. Thus, the implementation of program activities at the grassroots level has been inconsistent and frequently misaligned with the goals of the National Action Programme (NAP).

Given the revealed situation that none of the visited districts had a copy of NAP, therefore, it was difficult for such districts to incorporate and implement the National Action Programme (NAP). Although PO-RALG was involved in the development of the NAP, the lack of collaboration has caused PO-RALG failing to ensure that all districts include the implementation of the National Action Programme (NAP) in their budgets. Failure to ensure that districts consider the NAP is due to the reason that, as it was the case for the visited districts, they had limited knowledge or

understanding of the NAP objectives, activities and expected outcomes for realizing the goals of combating desertification.

This contradicts Part 5.2 of the Guideline for Mainstreaming NAP, 2014, which requires the overall dissemination of the guidelines and NAP to stakeholders such as MDAs and LGAs to be done by the Vice President's Office (VPO). The districts are the primary implementers of environmental plans, particularly in sectors whose activities significantly contribute to or are heavily impacted by desertification within their administrative areas.

It is evident that the implementation of the NAP heavily depends on the districts because they manage the largest portion of land and are the most affected by desertification since the majority of residents in their jurisdiction rely heavily on agriculture and livestock for their livelihoods.

Furthermore, the absence of the NAP in the districts is attributed to the lack of a formal mechanism by the VPO to distribute the documents to the districts and a system to monitor the implementation of the NAP in these areas. Most of the activities undertaken by the VPO in these regions were tied to donor-funded programs in specific districts rather than consistent monitoring of the NAP. Consequently, the goals of combating desertification will not be fully achieved.

3.4 The PO-RALG and Sectoral Ministries did not Effectively Implement NAP

The establishment of the National Action Programme to Combat Desertification aimed to ensure that all institutions listed in the programme develop strategies and implement them in their respective areas to restore and prevent the spread of desertification in the country. However, the Audit noted that PO-RALG and the Sector Ministries did not implement NAP effectively to ensure the achievement of programme objectives. This was indicated by the following weaknesses:

3.4.1 Implementing Agencies have not Adequately Mainstreamed NAP in their Policies and Plans

The audit noted that the VPO managed to develop a guideline for mainstreaming NAP into sectoral policies, plans, and programmes, which

was also disseminated to the implementing agencies through a consultative meeting and on the VPO's website. Sections 1.3 and 1.5 of the Guidelines require the implementing entities to integrate NAP targets into their plans.

To effectively integrate NAP, MDAs and Sectoral Ministries were required to undertake desertification, land degradation and drought situation analysis, identify relevant mainstreaming activities, prepare projects, programmes, and action plans, and mobilize funds for integration of NAP. This includes the preparation of a detailed action plan that indicates the issue, priority action, target, output, source of fund, and key actor as stipulated under section 4.3 of the guideline. Similarly, the PO-RALG was required to work closely with Local Government Authorities (LGAs) through their various departments in collaboration with line sectoral ministry to implement the NAP interventions at the local level.

Review of Policies, Plans, Strategies and Programmes and Interviews with Officials from MoA, MNRT, TFS and MoLF revealed that sector Ministries and agencies managed to mainstream NAP priority interventions into their Policies, Programmes and Plans as required in NAP (2014-2018) Part 2.2.2 of Table 6 of the activities to implement NAP.

The audit further noted that in the agriculture sector, the Ministry successfully integrated twelve (12) out of thirteen (13) expected interventions, while in the livestock sector, all nine (9) expected issues were covered. In the forestry sector, twelve (12) out of thirteen (13) expected interventions were Integrated. The details of the extent of integration of the required aspects are presented in *Appendix Eight* and summarised in **Table 3.6**.

Table 3.6: Extent of Integration of NAP in Sampled Sectors

Sector	Expected number of Interventions to be integrated into Sectorial plans	Number of Interventions Not Integrated into Sectorial Plans	Description of Unintegrated Aspects of Guideline for Mainstreaming NAP
Agriculture	13	1	Para 4.2.2.b) v) Promote development and application of agricultural genetic modification to contribute to improving productivity while ensuring that the introduction of GMO crops ((laboratory research, confined field trial and commercial release) adheres to the national biosafety regulatory framework)
Livestock	9	0	None
Forest	13	1	Para 4.2.8 b xi) introduces performance bonds for forest harvesting to improve best practices and to ensure responsible management

Source: Auditors' Analysis of Guideline for Mainstreaming NAP and Plans for Ministries

Table 3.6 shows that the three (3) sampled sector ministries have integrated into the plans, programmes and policies. Interviews with officials revealed genetic modification under TARI was not approved due to a lack of commercialized policy on genetically modified organisms. In the forestry sector, the issuance of performance bonds for forest harvesting was not included due to the lack of a detailed action plan by sectorial ministries as required by para 4.3 of the Sectorial Mainstreaming Action Plan.

Further, the audit noted that the visited LGAs also integrated the National Action Plan into plans and budgets for the financial years spanning from 2018/19 to 2022/23, as detailed in **Table 3.7**.

Table 3.7: NAP Interventions Planned for the Five Visited LGAs

Department in LGA	Incorporated Plans	Description of Unintegrated Aspects
Agriculture	<ul style="list-style-type: none"> Public Awareness Planting Drought Tolerant Crops 	Nil
Livestock	<ul style="list-style-type: none"> Public Awareness Strengthening Water Services, Pasture and Feeds for Livestock through the Charcoal Dam 	Nil
Natural Resource and Conservation Unit	<ul style="list-style-type: none"> Public Awareness Tree Planting 	Nil
Waste Management and Sanitation	<ul style="list-style-type: none"> Public Awareness Existence of Official Designated Dumping Sites 	Nil
Land Administration Office - Ministry of Land, Housing and Human Settlements	<ul style="list-style-type: none"> Public Awareness Village Land Use Plans 	Nil

Source: Auditors' Analysis of Guideline for Mainstreaming NAP and Action Plans at LGA's of 2014,2024

From **Table 3.7**, LGAs included various interventions such as afforestation, village land use plans, public awareness campaigns, and the promotion of sustainable agriculture in their plans. However, the monitoring and evaluation of noted impacts were not evident due to the absence of a baseline survey, as explained in **Section 3.4.3**.

3.4.2 VPO and Implementing Entities did not Effectively Conduct a Community Awareness Programme to Address Desertification

A review of the 2024 World Environment Day Celebration Reports, the 2024 EBARR Progress Reports, and the Vice President's Office Medium Term Expenditure Framework (MTEF) for 2019/20 to 2023/24 indicated that the VPO had been conducting awareness programs on environmental conservation. However, despite these efforts, an examination of the Livestock Sector Transformation Plan 2022/23-2026/27 revealed weaknesses in the implementation of the community awareness program, as detailed below:

a) Inadequate Community Awareness of Pasture Farming

A review of the Report on World Environment Day Celebrations 2024 and the Vice President's Office Medium Term Expenditure Framework (MTEF) for the financial years 2019/20, 2020/21, and 2023/24 to 2025/26 revealed that funds were allocated and disbursed to the VPO for various public awareness programs focused on environmental conservation, including:

- 20 radio and TV programmes on the Environment prepared and aired;
- The VPO website and blog with information on the Environment were updated daily media monitoring on Environmental matters conducted and reports prepared; and
- Participated in ministerial field work, publicizing ministerial activities and events that appeared in different newspapers, radio, TV, and social media platforms.
- Education on clean energy for cooking along with the effects of charcoal.

However, the review of the Livestock Sector Transformation Plan 2022/23-2026/27 from the Ministry of Livestock and Fisheries revealed that, despite the efforts being supported by an annual budget of TZS 140,641,000 and actual expenditure of TZS 137,825,337.50 under the Vice President's Office (VPO), there was insufficient awareness among farmers and livestock keepers about the importance of pasture farming.

According to the Livestock Sector Transformation Plan, 2022/23-2026/27, this inadequate awareness leads to limited access to pasture farming, primarily due to insufficient education and outreach among farmers about pasture farming practices.

Moreover, the National Forest Landscape Restoration Strategy 2023 - 2030 highlighted that only 40% of the rangeland is currently available for livestock grazing. The continued shrinking of land for grazing due to population pressure and the conversion of traditional grazing areas to other land uses greatly constrains the sustainability of the extensive livestock production system.

As a result, it was reported from Livestock Transformation Plan 2022/23-2026/27 that conflicts between farmers and pastoralists in search of

pastures, water and areas for crop production have been a persistent problem in the country. This is contrary to Part 5.2.2 (i) of Specific Objectives NAP, 2014-2018, which requires VPO and implementing entities to strengthen community-based awareness campaigns on the threat, effects and impact of desertification, land degradation and drought and engage policy and decision makers to make decisions that address DLDD in Tanzania

The above challenges indicate gaps in the awareness of desertification to protect rangelands, promote sustainable land-use practices, and resolve conflicts that require the enhancement of the long-term viability of both agricultural and pastoral livelihoods while mitigating further environmental degradation.

3.4.3 VPO and Implementing Entities did not Effectively Assess the Impact of Implementing Identified Best Practices

The review of Baseline Study of Ecosystem-Based Adaptation for Rural Resilience in Tanzania, 2019 revealed that the VPO has a data gap in vulnerability and impact assessment. The lack of a comprehensive Vulnerability and Impact Assessment (VIA) prior to the EBARR project hinders the tracking of the achievement of outputs of the EBARR project, including output 2.4, which aims to increase and maintain income across seasons through sustainable and resilient livelihoods.

The review of EBARR progress reports did not provide positive numerical impacts of the project, such as increased crop yields and addressing relevant needs, such as an increase in livelihood. This is contrary to NAP (2014-2018) Part 4.1.1 of Activities to Implement NAP, which requires the VPO to develop an annotated list of best practices from the past and ongoing initiatives that have assisted in reducing the impact of DLDD in Tanzania.

Moreover, implementing entities, including MoA, MNRT, MoLF and the VPO, have not assessed and reported on the impact of identified best practices in each sector to enhance sustainable land management practice as required by Guidelines for Mainstreaming National Action Programme to Combat Desertification into Sectoral Policies, Plans and Programmes, 2014 and as summarized in **Table 3.8** and detailed in **Appendix Eight**.

Table 3.8: Summary of Existing Sector-Specific Interventions

Sector	Intervention
Agriculture	Efficient small-scale irrigation schemes, agricultural best practices techniques, terracing and contour farming and conservation of water catchment areas.
Livestock	Charcoal dam construction, conservation of water catchment areas and livestock extension
Forest	Agro-forestry, Eco-tourism, alternative income-generating activities such as beekeeping and conservation of water catchment areas

Source: Auditors' Analysis of Guideline for Mainstreaming NAP and Plans for Ministries of 2014,2024

Table 3.8 provides existing sector-specific interventions in relevant ministries. However, there is inadequate information on the numerical impacts of the interventions, which is attributed to inadequate coordination between the Vice President's Office (VPO), research institutions, and sectoral ministries, including the Ministry of Agriculture. This was attributed to a lack of reporting on the implementation of the National Action Programme from MNRT, TFS, MoA, MoLF, and PO-RALG to the VPO.

Consequently, the benefits of best practices for reducing land degradation have not been fully realized, exemplified by increasing annual deforestation rates as detailed in Section 3.2.1, and increasing Land Degradation as detailed in Section 3.2.2 of the report, hence, impacting the effectiveness of the National Action Programme.

3.4.4 VPO did not Adequately Develop and Implement the Incentive-based Financing Mechanism

The review of records from microfinancing programs such as "SACCOS" and "VIKOBAs," along with interviews with their members, revealed that these programs were successfully implemented in Tabora, making it the only region out of 26 to achieve this. The success in Tabora is attributed to the enabling environment, including the presence of dense forests, which supported the effective implementation of incentives for beekeepers.

However, these microfinancing strategies did not achieve the intended goal of sustaining livelihoods in all five visited regions of Dodoma, Shinyanga, Manyara, Katavi, and Singida. This was attributed to insufficient guidance

and the lack of a clear memorandum of understanding to support the financial mechanisms from the Vice President’s Office.

As a result, this poses a risk of ineffective implementation of sustainable land management practices, as outlined in the National Action Programme, since people can continue relying on environmental resources such as deforestation for charcoal and their livelihoods, creating environmental effects.

This contradicts NAP (2014 - 2018) Part 5.1.5 of Table 6 of Activities for Implementing NAP objectives, which requires the VPO to develop and implement a microfinance strategy that supports SLM activities in Tanzania. The expected incentive-based financing mechanisms include “SACCOS” and “VIKOBWA”.

3.4.5 Absence of Effective Mechanisms for Restoring Natural Resources to Sustain Ecosystems and Prevent Desertification

The country had set a goal to achieve land degradation neutrality by 2030. This goal aims to stop and reverse land degradation amount by avoiding new degradation of land by maintaining existing healthy land, reducing land degradation by adopting sustainable land management practices, and ramping up efforts to restore degraded land⁹.

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To achieve this, the Vice President’s Office (VPO) and implementing agencies were expected to establish mechanisms for restoring natural resources, which include promoting sustainable agriculture, ensuring proper waste disposal, sustainable land management, Integrated Water Resources Management, and initiating afforestation efforts alongside initiatives for soil conservation.

However, analysis of information from the strategic plans of the sampled implementing entities and interviews conducted indicated the following weaknesses contrary to Sustainable Development Goal 15 (SDG 15). Target 15.3 aims to halt and reverse land degradation by promoting sustainable land management practices.

⁹ [Land Degradation Neutrality | UNCCD](#)

a) Insufficient Waste Disposal Mechanism

The review of the LGAs' action plans of the visited district councils revealed that while plans for open dumping sites existed, the audit found no officially designated open dumping sites were allocated for solid waste. This is contrary to the provision of Part 4.2.4 b vi) and vii) of Guideline for Mainstreaming NAP, 2014, which requires implementers to promote safe and affordable off-site waste management services, including sewerage, sludge collection, treatment reuse and disposal. The implementation status is as shown in Table 3.9.

Table 3.9: Implementation Status of Activities of Appropriate Waste Disposal

District Council	Plan for construction of Open Dumping site	Implementation of the Plan
Mpwapwa DC	✓	✗
Mvomero DC	✓	✗
Kilolo DC	✓	✗
Kishapu DC	✓	✗

Source: Auditors' Analysis of the Visited District Councils' Progress Reports of Implementation of Dumping Sites for the Financial Years 2018/19-2023/24

Key:

- ✓ Indicates the presence of the initiative
- ✗ Indicates the lack of initiative

Table 3.9 shows that the visited District Councils planned for open dumping sites, but the implementation did not commence due to financial constraints. This shows that the visited LGAs have undeveloped dumping sites, which currently pose a threat detriment by increasing land degradation and making the realization of the National Action Programme difficult.

b) Unsustainable Afforestation Mechanism as Indicated by Low Determination of Tree Survival rates in LGAs

A review of reports from MNRT/VPO/PO-RALG noted that even though the Ministries managed to achieve a target for planting trees, the survival rate was below the target. This is evidenced by a total of 69,304,561 trees being

planted, whereas, among the trees planted, about 45,182,720 trees survived, accounting for only 65%.

This is contrary to Para 4.2.8.b) of the guideline of Mainstreaming NAP, which requires MNRT, TFS, and PO-RALG to promote afforestation and reforestation (A&R) programs to generate and regenerate forests which are critical for environmental protection and reduction of land degradation.

Additionally, it was found that ten (10) out of thirty-two (32) visited LGAs and did not conduct evaluations to assess the tree survival rates. **Table 3.10** presents the survival rates of trees planted in the visited LGAs.

Table 3.10: Tree Survival Rate in the Visited Regions/LGAs

Regions	Districts	Trees planted in District Councils in Financial Year 2023/24	Trees that have survived in District Councils in Financial Year 2023/24	Survival Rate (%)
Morogoro	Ifakara DC	1,122,123	Not determined	Not determined
	Gairo DC	567,980		
	Mlimba DC	1,634,963		
	Morogoro DC	1,239,987		
	Kilosa DC	3,638,350		
	Mvomero DC	1,237,000		
	Ulanga DC	1,472,160		
	Morogoro MC	255,000		
Iringa	Mafinga TC	1,721,372	1,566,448	91
	Kilolo DC	11,500,220	10,350,198	90
	Mufindi DC	19,458,796	17,318,328	89
	Iringa DC	5,336,328	4,002,236	75
	Iringa MC	980,000	627,202	64
Dodoma	Kondoa TC	48,810	42,100	86
	Chamwino DC	813,000	693,000	85
	Chemba DC	521,000	416,800	80
	Bahi DC	808,624	630,735	78
	Mpwapwa DC	522,705	420,861	81
	Kongwa DC	478,400	376,100	79
	Kondoa DC	85,425	65,300	76

Regions	Districts	Trees planted in District Councils in Financial Year 2023/24	Trees that have survived in District Councils in Financial Year 2023/24	Survival Rate (%)
	Dodoma TC	181,627	118,057	65
Shinyanga	Ushetu DC	1,864,353	1,547,282	83
	Msalala DC	477,860	394,512	83
	Kahama MC	767,788	629,586	82
	Shinyanga DC	984,600	726,450	74
	Shinyanga MC	1,413,793	1,046,385	74
	Kishapu DC	357,324	60,485	17
Katavi	Mpanda MC	1,568,500	1,490,000	95
	Mpimbwe DC	1,152,882	818,546	71
	Tanganyika DC	3,349,289	1,842,109	55
	Nsimbo DC	2,054,672	Not determined	Not determined
	Mlele DC	1,689,630		

Source: Progress Report and Site Verification, 2024

Table 3.10 highlights regions like Iringa, where trees are planted for commercial purposes such as timber production, have exceeded their targets. This achievement is attributed to local communities favouring commercially valuable tree species well-suited to the region's rainfall patterns and soil conditions.

In the Dodoma region, trees planted have not met the goal of 1.5 million trees for each district council. As a result, the reforestation efforts have not met their intended goals, which hindered environmental restoration and diminished the overall effectiveness of the planting programs. In the Dodoma Region, all districts fell short of the required tree planting target by 1.5 million trees per the National Plan.

Furthermore, the analysis of **Table 3.10** indicates that only 69% of the LGAs in the visited regions evaluated the survival rates of trees planted, while the remaining LGAs did not assess tree survival rates. The absence of such evaluations in Morogoro was attributed to the lack of a defined plan for

assessing tree survival rates. This oversight increases the risk of low survival rates and, hence, hinders the achievement of the intended objectives.

Interviews with officials from MNRT and LGAs revealed that the root cause for having such low tree survival rates included inadequate monitoring of planted trees due to low engagement of technical personnel from the ministry and community, contrary to the requirement stated under Part 8.1 of National Tree Planting and Management Strategy 2016 - 2021.

This strategy requires VPO, PO-RALG and MNRT to conduct routine, organized and periodic monitoring of the strategy that will involve reporting and physical observations on information collected, including trees planted against the target, survival rate, challenges, and lessons learned every six (6) months. Monitoring reports are supposed to outline the development of tree planting, conservation, and management and their impact on attaining desirable outcomes. Monitoring and Reporting will be the responsibility of the VPO on a semi-annual and annual basis.

c) Ineffective Implementation of Sustainable Land Management (SLM) Plans on the Development of Village Lands

The review of the Village Land Use Report, 2022 revealed significant weaknesses, highlighting the ineffectiveness of Sustainable Land Management (SLM) in developing Land Use Development Plans for the sampled sectors and Local Government Authorities (LGAs). This was evidenced by the failure to achieve the set targets.

Additionally, the review of the Livestock Sector Transformation Plan 2022/23-2026/27 from the Ministry of Livestock and Fisheries indicated that, as of 2022, only 3.06 million hectares of grazing land had been demarcated through the Village Land Use Plan (VLUP), compared to the required 103 million hectares. This substantial gap underscores limited progress in land use planning.

This is contrary to Part 3.2 of Guidelines for Mainstreaming National Action Programme to Combat Desertification into Sectoral Policies, Plans and Programme, 2014, which requires various implementing entities to undertake various initiatives to curb the situation of land degradation

through implementation of Sustainable Land Management (SLM) Plans, Strategies and Programme in the country.

The extent of implementation of SLM through the Development of Village Land Use Plans in the visited LGAs is as detailed in Table 3.11.

Table 3.11: Extent of Implementation/Development of Village Land Use Plans

District Council/LGA	Total Number of villages in DC	Village with Land use plans in DC	Percentage of villages with Land use plans in DC (%)
Mpwapwa DC	113	37	33
Mvomero DC	130	126	97
Kishapu DC	117	20	17
Kilolo DC	94	57	61
Nsimbo DC	54	4	7

Source: Auditors' Analysis of the Village Land Use Reports, 2024

Table 3.11 depicts the extent of developing village land use plans in the selected districts. As provided in Table 3.11, the Nsimbo District Council is facing significant challenges in developing village land use plans, as only 7% of its villages established land use plans. Another LGA whose villages were lagging behind in developing village land use plans is Kishapu District Council, with 17% of its villages establishing land use plans.

Interviews with officials from Local Government Authorities (LGAs) revealed that the low performance in developing Land Use Plans was primarily due to inadequate resource allocation for the village land use planning. This was evident from the absence of village land use plans in the visited LGAs. Thus, this lack of adequate planning led to unsustainable grazing practices, and without more initiatives in the land use planning and greater parliamentary engagement, the challenges are likely to persist and be exacerbated.

d) Non-consideration of Moderate and Slightly Degraded Areas in the Implementation of EBARR Projects

A review of the MoU and progress reports for EBARR projects revealed the VPO has been implementing the National Action Programme to Combat

Desertification through projects such as the EBARR project. However, it was noted that the implementation of the EBARR project was limited to four (4) seriously affected regions and districts under the guidance of a Memorandum of Understanding (MoU) signed between the Vice President's Office (VPO) and the respective district councils.

No Memorandum of Understanding (MoU) was in place in eight (8) moderately and slightly degraded regions in the EBARR project identified as priority areas under NAP (2014-2018) to guide Local Government Authorities (LGAs) on best practices and projects to combat desertification and soil degradation. Consequently, this makes it difficult for moderately affected regions and slightly affected to achieve this goal. **Table 3.12** provides the status of the implementation of the EBARR project.

Table 3.12: Status of Implementation of the EBARR Project

Region	Status of Implementation of EBARR Project
Highly Degraded areas	
Dodoma (Mpwapwa)	✓
Morogoro (Mvumero)	✓
Shinyanga (Kishapu)	✓
Manyara (Simanjiro)	✓
Singida (Mkalama)	✗
Moderate Degraded Areas	
Rukwa	✗
Tabora	✗
Mbeya	✗
Tanga	✗
Kagera	✗
Slightly Degraded Areas	
Lindi	✗
Mtwara	✗
Ruvuma	✗

Source: Auditors' Analysis of Memorandum of Understanding based on Priority Areas under NAP, 2024

Key:

- ✓ Indicates the presence of the EBARR project
- ✗ Indicates the lack of an EBARR project

Table 3.12 shows that only four (4) of the proposed thirteen (13) regions in NAP priority areas had EBARR intervention. This poses a significant risk, as studies indicate that restoring degraded land is generally more expensive than preventing desertification and land degradation¹⁰.

3.4.6 Inadequate Financial Resources for Implementing NAP in LGAs and Sectorial Ministries

Part 3.4 of the NAP (2014-2018) outlines two primary funding sources for its activities in Tanzania: local and international. The Guideline for Mainstreaming NAP further requires Local Government Authorities (LGAs) to allocate funds for implementing NAP activities within their areas.

However, a review of the budgets and plans from the visited LGAs revealed that no specific financial resources were allocated for NAP activities. The audit noted that the LGAs prioritized health, agriculture, construction, and other sectors rather than the implementation of the National Action Programme to Combat Desertification. This lack of financial commitment hinders the achievement of NAP goals, including afforestation programs, the development of village land use plans, and proper waste management, as detailed in Section 3.4.5 of the report.

At the national level, the review of the Vice President's Office (VPO) Medium Term Expenditure Framework (MTEF) for the financial years 2019/20, 2020/21, and 2023/24 to 2025/26 revealed that no specific funds have been allocated for NAP activities. Instead, the VPO relies on donor funds, which are often restricted to certain areas. For example, the review of the EBARR implementation report and the Baseline Survey Report (2019) showed that the EBARR project under NAP (2014-2018) primarily focuses on severely degraded areas, as detailed in Section 3.5.1 of the report. This scope excludes slightly and moderately degraded regions, which remain insufficiently addressed due to budgetary constraints.

As a result, this funding approach hampers effective environmental management and leaves regions with minimal VPO intervention vulnerable to desertification. Studies indicate that restoring degraded land is more costly than preventing desertification and land degradation¹¹.

¹⁰ Combating desertification in the EU: a growing threat in need of more action

¹¹ Combating desertification in the EU: a growing threat in need of more action

This situation contradicts Article 10(c) of the United Nations Convention, which emphasizes the importance of implementing preventive measures for lands that are not yet degraded or are only slightly degraded, as well as Part 6.3(i) of the NAP (2014-2018) Evaluation Plan, which mandates the VPO to assess the adequacy of resources mobilized for NAP and ensure their efficient use in achieving the program's strategic objectives.

3.4.7 VPO has not Adequately Monitored the Sustainability of Trees Planted in the EBARR Project

A review of the MoU and progress reports for the EBARR project revealed that the VPO has been executing the National Action Programme to Combat Desertification. The EBARR project aims to enhance climate resilience in targeted rural communities by building adaptive capacities and promoting Ecosystem-based Adaptation (EbA) approaches while diversifying livelihoods.

Moreover, a review of the EBARR Progress Report, 2024 and interviews with officials from the visited LGAs revealed challenges such as limited local community participation during the implementation, monitoring, and evaluation phases of the tree-planting activity. This lack of involvement led to reduced community ownership, making the trees provided by the Vice President's Office under the EBARR project vulnerable to damages such as livestock grazing and inadequate determination of tree survival rates in the EBARR project.

This contradicts the recommended options for the exit strategy of Baseline Study of Ecosystem-Based Adaptation for Rural Resilience in Tanzania, 2019, which revealed that the sustainability of tree-planting initiatives should rely on community participation and ownership at every stage of the project implementation, monitoring, and evaluation. Engaging local communities ensures a sense of responsibility, thus ensuring nurturing throughout the span of trees. Without this involvement, projects risk failing to achieve their intended outcomes of providing ecological, social and economic benefits.

Moreover, this approach contradicts the recommendations outlined in Part 6 of the recommended approaches of the Baseline Study of Ecosystem-Based Adaptation for Rural Resilience in Tanzania 2019, which emphasized the need for active engagement of stakeholders—including technical officials

and local communities—at all stages of project implementation. Such engagement is crucial to ensure the ownership of project outcomes and the long-term sustainability of the intervention. The absence of these measures highlights a critical gap in addressing the challenges of sustaining environmental and social benefits from such projects.

As a result, reforestation efforts fell short of achieving their intended objectives, hindering local environmental restoration goals and diminishing the effectiveness of the tree-planting programs. Furthermore, the auditors' field verification and the EBARR progress reports, 2024 from Local Government Authorities (LGAs) highlighted several weaknesses in the implementation of the EBARR initiative. The auditors observed low sustainability of the trees planted under the EBARR project at Ng'ambi Ward in Mpwapwa District Council, as shown in **Photos 3.1** and **3.2**.



Photo 3.1: Satisfactory condition of Trees Planted at the beginning of EBARR Project; Photo taken from EBARR Progress Reports of Mpwapwa DC, 2024



Photo 3.2: Inadequate Sustainability rate of tree planting at EBARR Project; Photo taken by Auditor during field verification September 2024 at Mpwapwa DC

Furthermore, **Table 3.13** presents the sustainability status of trees planted during the implementation of the EBARR project.

Table 3.13: Sustainability Status of Trees Planted in Various Districts in EBARR projects

District Council	Trees planted in EBARR project	Trees that have survived in the EBARR project
Mpwapwa DC (Nghambi ward)	300	None
Kishapu DC (Lagana & Kiloleli ward)	45,750	Not yet determined
Mvomero DC (Lubongo village)	10,000	Not yet determined

Source: Auditors' Analysis on the Sampled LGAs' Progress Report and Site Verification, 2024

Table 3.13 shows that the tree survival rate is zero in Mpwapwa District Council, specifically in Ng'ahambi Ward, where the Vice President's Office (VPO) intervened. In Mvomero District Council (Lubongo Village) and Kishapu District Council (Lagana and Kiloli Wards), the survival rates of planted trees have not been determined, posing a risk to achieving the intended reforestation goals.

Interviews with district council officials revealed that the key factors contributing to the failure to determine survival rates include insufficient involvement of local communities in tree planting and post-planting activities.

This is contrary to Part 8.1 of the National Tree Planting and Management Strategy 2016-2021, which requires the VPO, PO-RALG, and MNRT to conduct routine, structured, and periodic monitoring of the strategy every six months, covering aspects such as the number of trees planted compared to targets, survival rates, encountered challenges, and lessons learned.

3.5. Inadequate Coordination for the Implementation of the National Action Programme to Combat Desertification

A review of the Memorandum of Understanding (MoU) for the EBARR projects, the Land Degradation Neutrality Target Setting Programme Report 2018, the National Forest Landscape Restoration Strategy 2023-2030, and interviews with officials from the visited Local Government Authorities (LGAs) and sectoral ministries, as well as a review of related

correspondence, revealed weaknesses in communication channels among stakeholders. The identified gaps in coordination are outlined below.

3.5.1 Insufficient Reporting from Implementing Entities to the VPO

A review of correspondence files at the visited LGAs and regional offices revealed that they have not been submitting reports to the VPO as required by the NAP. Furthermore, it was observed that this insufficient reporting was attributed to the inadequacy on the part of the VPO in upholding its responsibility of reminding and enforcing reporting requirements among these entities. This contradicts Part 6.4 of the National Action Programme, which stipulates that Local Government Authorities (LGAs) and regional offices must submit quarterly, semi-annual, and annual reports to the VPO.

The absence of reporting from LGAs and sectoral ministries to the VPO has hindered the evaluation of progress and the provision of feedback on international commitments. The implications of inadequate reporting, as highlighted in the National Forest Landscape Restoration Strategy 2023-2030 and the Land Degradation Neutrality Target Setting Programme Report 2018, are outlined below:

a) Lack of Assessment of Progress Towards Meeting the Commitment to Strive to Achieve Land Degradation Neutrality by 2030 (Implementation)

A review of the Land Degradation Neutrality Target Setting Programme Report 2018, followed by interviews with officials from the Vice President's Office (VPO), revealed that there was no assessment of progress towards this commitment due to limited funds and inadequate coordination between the VPO, research institutions, and sectoral ministries, including the Ministry of Agriculture (MoA) and President's Office Regional Administration and Local Government (PO-RALG). Consequently, this led to a lack of updated national data on forest cover change, land productivity and soil organic carbon.

Moreover, the audit acknowledges the existence of the set targets as shown in the Land Degradation Neutrality Target Setting Programme 2018. However, there is no strategy for achieving land degradation neutrality by 2030 due to inadequate coordination. Without such a strategy, efforts to

combat land degradation risk being fragmented and ineffective, jeopardizing the achievement of SDG 15.3. The VPO did not adequately engage key stakeholders and align efforts across sectors, and left the country without a coherent plan to meet this critical goal, highlighting the need for urgent action and better coordination.

This contravenes Sustainable Development Goal 15 (SDG 15), particularly Target 15.3, which aims to halt and reverse land degradation by promoting sustainable land management practices.

b) Inadequate Sustainability Assessment of Forest Hectares Pledged and Restored under AFR 100 under AFR 100 between 2018-2023.

A review of the National Forest Landscape Restoration Strategy 2023-2030 and the discussions from the 8th AFR100 Annual Partner Meeting in Dar es Salaam revealed challenges, including inadequate coordination on environmental issues, affecting the initiative’s progress. **Table 3.14** outlines the status of hectares of forest recovered under this initiative, underscoring the importance of sustainable land use and other development practices as essential best practices in achieving restoration goals.

Table 3.14: Implementation Status of AFR 100 Initiative

Methodology of forest recovery	Hectares recovered	Percentage of hectares of forest recovered
Tree planting	1,970,000	38.00
Natural Regeneration	357,227	6.80
Agroforestry	77,965	1.50
Total	2,405,192	46.30

Source: Tanzania National Forest Landscape Restoration (FLR) Implementation Status and Experience, 2023

The analysis of data showed that there was no assessment of how sustainable the recovered forests under AFR100 were. This happened because there was a five-year delay in creating a plan to carry out AFR100 and poor coordination between stakeholders. These problems made it hard to implement the National Action Programme, putting Tanzania’s goal of restoring 5.2 million hectares by 2030 at risk and slowing efforts to reduce deforestation and land degradation.

3.5.2 VPO Provides Limited Feedback to Implementing Entities on the Status of NAP

The audit noted no report detailing progress or feedback was issued to the NAP implementing entities. The finding was further validated through interviews with officials from the visited Regions and Local Government Authorities (LGAs).

Through the interviews, district council officials revealed that the VPO provides a report on the state of the environment. However, a review of this report showed that it does not address all the aspects required by the NAP, as outlined in the United Nations Convention to Combat Desertification (UNCCD) commitment. This inadequacy in reporting has impeded efforts to track the progress of the NAP and assess the achievement of international commitments.

This is contrary to Part 6.4 (a) of the NAP (2014-2018) of the reporting plan that outlines that implementing LGAs and regions must submit quarterly, semi-annual, and annual reports to the Vice President's Office and Article 2 of the UNCCD (1994), which requires the National Action Programmes to Combat Desertification to have regular reviews and progress reports to monitor their implementation.

3.6 VPO did not Effectively Monitor the Implementation of the NAP

Through reviewing sampled institutions' monitoring and evaluation reports, the budget allocated for NAP activities, and the M&E plan during the formulation and implementation of the NAPDC, there were weaknesses which were noticed contrary to Section 4.4 of the Guideline for Mainstreaming NAP into Sectoral Policies, Plans and Programmes. As per Section 4.4, the VPO is required to provide performance indicators for Monitoring and Evaluation (M&E) purposes. To facilitate M&E, each actor was expected to prepare Monitoring Plans.

3.6.1 VPO, Sector Ministries and LGAs did not Adequately Prepare a Monitoring Plan

A review of monitoring and evaluation reports for implementing NAP-related programmes from 2014 to 2024 and action plans from 2014 - 2024 for

selected institutions revealed the lack of a comprehensive monitoring plan for implementing the NAPCD. Although strategic plans, action plans, budgets, and Medium-Term Expenditure Frameworks (MTEFs) of these institutions highlighted monitoring as a core component, with the exception of VPO, MNRT and TFS, the rest of the sampled institutions did not include a monitoring plan focused on NAPCD-related activities. This is contrary to Section 4.4 of the guidelines for mainstreaming the NAPCD into sectoral policies, plans, and programmes (2014-2018). Section 4.4 requires each MDA and LGA to prepare Monitoring Plans, Evaluation Plans, and Reporting Plans and establish Planning review methodologies.

Strategic plans addressed elements related to NAPCD, such as tree-planting initiatives, these efforts were not systematically linked to a comprehensive monitoring framework. The monitoring activities conducted by sampled institutions were largely ad hoc and carried out when funds became available. Projects were selected for monitoring without the use of predefined indicators for specific activities, which are essential for guiding the monitoring process and evaluating outcomes effectively.

The executed monitoring activities were based on daily departmental decisions that depended on the availability of funds, vehicles, and personnel, especially in the LGAs.

The audit further analysed components of the monitoring plans based on the sampled institution's Strategic Plan, Action Plan, implemented programme documents, budget, MTEF, UNCCD, National Action Program and available monitoring and evaluation reports, as shown in **Table 3.15**.

Table 3.15: Status of Key Component of the Monitoring Plan

Content	VP O- Do E	MN RT	Mo A	Mo LF	TF S	Mpwa pwa DC	Kilo lo DC	Mvom ero	Kisha pu DC	Nsim bo DC
Monitoring Objective	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Indicators	✓	✓	✓	✗	✓	✗	✗	✗	✓	✗
Methods of Data Collection	✓	✓	✗	✗	✓	✗	✗	✗	✗	✗
Data Source	✓	✓	✗	✗	✓	✗	✗	✗	✗	✗
Frequency	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓
Roles and Responsibility	✓	✓	✓	✗	✓	✗	✗	✗	✗	✗
Data Analysis	✓	✓	✗	✗	✗	✗	✗	✗	✗	✗
Reporting	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓
Feedback mechanism	✗ ¹²	✓	✗	✗	✓	✓	✓	✓	✓	✓
Budget	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Timeline	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓
Risk and Contingencies	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗

Source: Auditors' Analysis of M&E Reports for implemented NAP Programme 2018-2024

Key

- ✓ Indicate the presence of the stated component.
- ✗ Indicate the absence of a stated component.

Table 3.15 indicates that VPO-DoE and MNRT exhibited at least good performance by meeting key components such as monitoring objectives, indicators, reporting, budget, and timeline. This demonstrates a good

¹² Implementing institutions detailed that VPO do not give them feedback

approach to monitoring and evaluation. Similarly, the Tanzania Forest Services Agency (TFS) performed well in terms of monitoring objectives, indicators, reporting, budget, and timeline, indicating at least a good monitoring framework.

Table 3.15 also shows that, MoA, MoFL, Mpwapwa DC, Kilolo DC, Mvomero DC, Kishapu DC, and Nsimbo DC displayed significant gaps in critical areas like indicators, methods of data collection, data source, frequency, roles and responsibility, data analysis, feedback mechanism, and risk and contingencies. These entities did not meet most monitoring components, reflecting inadequate performance in implementing effective monitoring processes.

Interviews with officials from selected institutions revealed that the lack of an effective Monitoring and Evaluation (M&E) plan in institutions tasked with implementing national programs to combat desertification was partly due to insufficient M&E knowledge among staff in M&E departments.

A review of the monitoring plan and interviews with officials from sampled entities revealed that the absence of a standardized monitoring framework caused inconsistencies in tracking NAP-related activities. While some institutions incorporated monitoring elements, they lacked a structured plan aligned with NAP objectives. This gap led to uncoordinated monitoring efforts, making it challenging to evaluate progress effectively. The lack of a clear framework hindered systematic assessment, reducing the efficiency of monitoring and reporting on implementing outcomes. Thus, there is an absence of monitoring plans when implementing NAP consequences. Without a monitoring plan, tracking progress and ensuring that programs are being executed as planned.

Secondly, accountability issues arise because the monitoring plan helps to hold stakeholders accountable. Without it, there is a risk of mismanagement or misuse of funds and resources, leading to reduced program effectiveness. Additionally, there is a risk of data-driven decision-making as the monitoring plan provides critical data on which strategies are working and which are not. Without such data, decisions become based on assumptions rather than evidence, leading to poor outcomes.

Furthermore, M&E processes often involve various stakeholders. Without these processes, there is a risk of less engagement from local communities and other key players, undermining the sustainability of the programs.

In addition, monitoring and evaluation offer opportunities to learn from successes and failures. The absence of these processes means missed opportunities for learning and improving future interventions. Lastly, the combined effects of these issues increase the risk of program failure, making it harder to achieve the goals of combating desertification and ultimately affecting environmental and economic outcomes.

3.6.2 MDAs and LGAs did not Effectively Provide Key Performance Indicators for Monitoring Purposes

The review of the sampled institutions' strategic plans 2015/16-2020/21 and 2021/22-2025/26 and Programme Implementation Reports from 2014-2024 indicated the absence of key performance indicators, baseline data, targets and achievements. This is contrary to Section 4.4 of the Guidelines for Mainstreaming the National Action Programme to Combat Desertification into Sectoral Policies, Plans, and Programmes (2014-2018), which requires each MDA and LGA to provide key performance indicators for monitoring and Evaluation Purposes. The status is as presented in **Table 3.16**.

Table 3.16: Status of Presence of Programme Objective, Performance Indicators, Baseline Data, Target and Achievement

Institution/Stakeholder	Availability of Programme Objective	Performance Indicator on Objectives	Availability of Baseline data	Availability of Target Data	Availability of Achievement data
VPO	✓	✓	✓	✓	x
MNRT	✓	✓	✓	✓	x
MoA	✓	✓	x	✓	x
MoFL	✓	x	x	x	x
TFS	✓	✓	x	✓	x
Mpwapwa DC	✓	x	x	x	x
Kilolo DC	✓	x	x	x	x
Mvomero DC	✓	x	x	x	x
Kishapu DC	✓	✓	✓	✓	x
Nsimbo DC	✓	x	x	x	x

Source: Auditors' Analysis of Programme Report to Combat Desertification, 2024

Key

- ✓ Stands for the presence of programme objectives, performance indicators, baseline data, or targets or achievements.
- ✗ Stands for the absence of Programme objective or performance indicators or Baseline data or Target or Achievements.

Table 3.16 indicates the presence of program objectives for all ten (10) sampled institution programs. For the case of key performance indicators, five (5) out of ten (10) sampled institution programs did not have. Five (5) out of ten (10) sampled institution programs had no targets.

On the other hand, the review of the program writing and implementation reports and the interviews with officials from VPO, MNRT, PO-RALG, and LGAs revealed deficiencies in the design, implementation, and monitoring processes of the program. These revealed deficiencies limit effective performance measurement, achievement tracking, and informed decision-making, thereby compromising the overall success and sustainability of the program objectives. Key observations, as indicated in **Table 3.16**, include:

- i. The lack of key performance indicators was associated with inadequate program objective formulation. The objective was supposed to contain a Key Performance Indicator (KPI) that is measurable to enable monitoring and evaluation;
- ii. The baseline data available in the program was not realistic. For instance, all baseline data in the Ecosystem-Based Adaptation for Rural Resilience in Tanzania (EBARR) program were zero (0). Programs were implemented without a baseline survey, especially in LGAs. These were associated with the absence of a baseline survey before the development of the program;
- iii. The program's input (fund, time, personnel, equipment, etc) did not reflect the set targets, and other programs did not have a target at all due to inadequate need assessment during the program's outset and having an unmeasurable program objective; and
- iv. Achievement data were not documented for the implemented program due to the absence of inconsistent data.

It was further noted that developing effective performance indicators requires expertise in both M&E and the specific challenges of desertification. Moreover, an inadequate number of technical expertise or

experience led to insufficiently designed indicators that did not accurately reflect the program's impact.

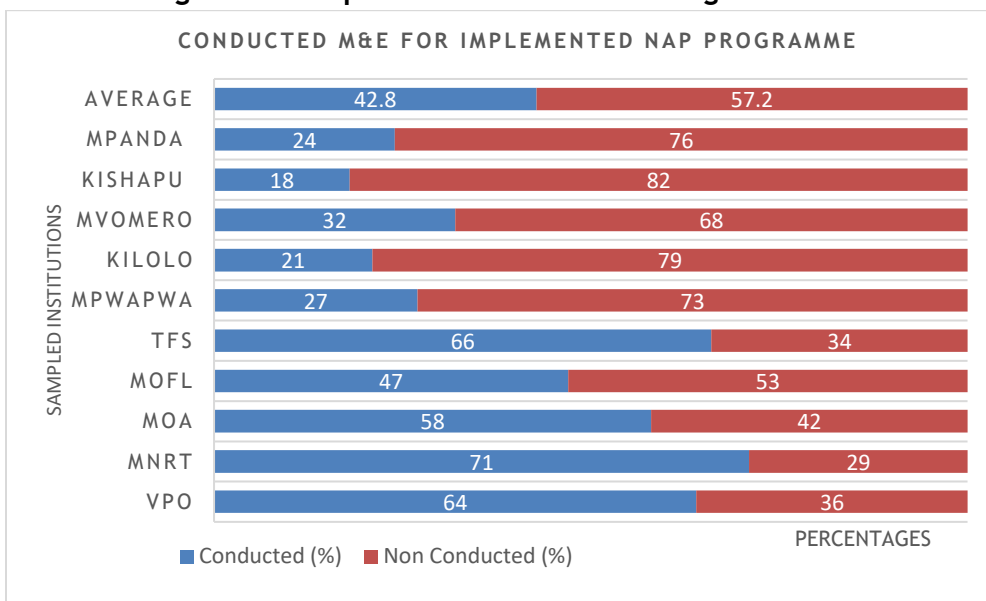
Furthermore, effective indicators often require input from various stakeholders, including local communities, experts, and policymakers. If these stakeholders were not adequately involved in the design process, the indicators fail to address the most relevant issues or be practical for on-the-ground implementation.

Consequently, the absence of key performance indicators on programme objectives while implementing NAPCD affected the review of the implementation report covering the period from 2018/19 to 2023/24, as KPI would have provided measurable success or failure. The visited LGAs and sectoral ministries failed to indicate whether the programs were achieving their intended outcomes as a result.

3.6.3 VPO did not Effectively Monitor Progress During the Implementation of the Programme

The review of action plans, budget and annual M&E reports of the sampled institutions indicated that monitoring schedules were not implemented. This is contrary to Section 5.2 of Guidelines for Mainstreaming NAPCD into Sectoral Policies, Plans and Programmes (2014-2018), which requires the MDAs and LGAs to monitor, evaluate and report to VPO on progress made in the integration of NAP in their policies, plans and programmes annually. **Figure 3.6** shows the deviation between planned and implemented Monitoring activity.

Figure 3.6: Implementation of Monitoring Activities



Source: Auditors' Analysis of Budget, Action Plan and M&E Report of the Financial Years 2018/19-2023/24,2024

Figure 3.6 indicates an average of 42.8% of planned monitoring activities were conducted, whereas 57.2% were not conducted. MNRT, TFS, VPO and MoA displayed more than 50% in implementing planned NAP M&E activities. Meanwhile, MoFL and the sampled LGAs indicated less than 50% of the planned NAP M&E activities.

The review of the budgets, action plans, and M&E reports, as well as interviews with officials from the sampled institutions, revealed that the cause of the ineffective monitoring of program activities was associated with inadequate planning of Monitoring activities from the programme outset based on actual resources availabilities such as personnel, vehicle and fund. However, the design of the monitoring framework indicating the timeline and KPIs to be monitored was another contributing factor. The audit noted that inadequate integration of monitoring activities from the program's outset on establishing baseline data posed a risk to the adequacy of monitoring of programme implementation to check whether the programmes were achieving the intended objectives.

Adequate monitoring of activities requires financial, human, and technical resources. However, a review of implementation reports in the visited LGAs

revealed the reliance on locally collected tax and non-tax revenues as the sole funding source for monitoring activities. This reliance and limited funding hindered their capacity to effectively collect, analyse, and report data on planned timelines. This limitation adversely impacted the overall monitoring process.

The budget in LGA highlights reliance on allocated tax revenues, such as property taxes, business license fees, and service levies, along with non-tax revenues from fines, fees, and charges for local services, including markets, bus stands, and waste management. This reliance on tax and non-tax revenues, which is also associated with delays in allocating them, made it harder to timely and effectively monitor programme implementation.

Ineffective monitoring of program progress during the implementation of the NAPCD led to several adverse consequences. These included a lack of coordination among various program components, resulting in fragmented implementation that undermined consistency. This fragmentation weakened the program's overall effectiveness, limited the achievement of its intended objectives, and impeded the ability to identify and address emerging challenges during implementation.

3.7 Ineffective Evaluation of the Implementation of the National Action Programme to Combat Desertification

The review of the programme implementation reports and interviews with officials from the sampled institutions revealed that VPO did not effectively evaluate the programme. This is contrary to Section 4.4 of the Guideline for Mainstreaming National Action Programmes to Combat Desertification into Sectoral Policies, Plans and Programmes of 2014-2018, which requires the VPO to conduct an evaluation of the programme.

Also, Section 5.2 of the same guideline specifies the overall responsibility for monitoring, evaluating and reporting the guidelines under the VPO. The progress towards operationalizing the guidelines was supposed to be tracked and reported periodically. The MDAs and LGAs are responsible for monitoring, evaluating, and reporting to the VPO on the progress made in the integration of NAPCD into their respective policies, plans, and programmes annually. These are indicated in the following sub-sections:

3.7.1 VPO and Implementing Entities did not have a Monitoring and Evaluation Framework

The Audit noted that VPO did not have a Monitoring and Evaluation (M&E) framework established to address the issue of desertification in the country. This contradicts Section 3.2 of the National Monitoring and Evaluation Policy (2009), which mandates that VPOs and ministries develop M&E frameworks at all levels of government to monitor their programs effectively. Also, Section 4.1 of the National Action Programme to Combat Desertification (2014-2018) emphasizes that the VPO is responsible for developing effective Monitoring and Evaluation (M&E) frameworks.

NAP initiative is part of Tanzania's commitment to the United Nations Convention to Combat Desertification (UNCCD), aiming to address land degradation and improve sustainable land management. The M&E frameworks are essential for assessing progress, coordinating stakeholders' efforts, and ensuring accountability in combating desertification.

No formalized M&E structure or tools were in place to track progress and evaluate the effectiveness of desertification initiatives. This information was corroborated by a review of strategic documents and operational plans from the VPO, which did not outline any M&E framework.

Moreover, none of the sampled institutions (VPO, PO-RALG through selected LGAs, MNRT and TFS) had prepared and implemented an M&E framework that was specific to NAPCD. This absence is concerning as it limits these entities' ability to effectively monitor and evaluate the progress, performance, and impact of the program. The lack of a structured approach to M&E restricts their capacity for continuous improvement and undermines their efforts to achieve desired outcomes in combating desertification. The framework would have guided them on how and when to conduct M&E, including timelines, source and type of data, source of funds etc.

According to the UNCCD's 10-Year Strategy on the Implementation and Monitoring and the National Evaluation Manual (2024), the framework was expected to include key components such as objectives and goals, performance indicators, baseline and target indicators, data collection methods, data analysis, reporting, and dissemination. It also required to

include an evaluation plan, roles and responsibilities, compliance and quality assurance, as outlined in the National M&E Policy (2009).

The Tanzania Monitoring and Evaluation Framework and National Development Vision 2025 also offer guidance on M&E practices, ensuring alignment with national priorities and goals. These frameworks emphasize the importance of structured M&E systems for continuous improvement and achieving long-term objectives.

The absence of Monitoring and Evaluation (M&E) frameworks for the institutions involved in implementing NAPCD was attributed to the absence of guidelines on the development of the framework. As a result, knowledge gaps have emerged among institutions on how evaluation is supposed to be conducted.

Consequently, the absence of an M&E framework hindered the accurate assessment of program progress and the effectiveness of the NAP, which expired during 2014-2018 prior to the development of the current NAP. Despite the efforts by the government to combat desertification in a country, the extent of desertification has worsened, contributing to greater environmental degradation, as highlighted in the 2019 State of Environment Report.

3.7.2 VPO and Implementing Entities did not Prepare an Evaluation Plan for Implemented Programmes

Apart from MNRT, the remaining nine (09) sampled institutions did not have established evaluation plans for the implemented programme. This is contrary to Section 3.1.1.3 of the National Evaluation Manual, 2024, which requires that all Local Government Authorities develop evaluation plans covering a given year period and submit them to the President's Office - Regional Administration and Local Government Authorities, who will finally submit a cumulative RSs and LGAs Evaluation Plan.

The Local Government Authorities- Evaluation Plans (LGA-EPs) are required to outline evaluations to be conducted within five years and reviewed on an annual basis. Further, the LGA-EPs are supposed to be linked to the strategic plans or generated during the Strategic Planning process. The LGA monitoring and evaluation unit/schedule, with the support of the PO-RALG

and PMO and reporting MDAs, is expected to coordinate the development of the LGA-EP.

Section 3.1 of the National Evaluation Manual, 2024, outlines the steps to be taken in planning for evaluations. To promote the institutionalization of evaluations, MDAs and LGAs are required to develop evaluation plans outlining evaluations to be undertaken within a specified period. According to the NM&E systems framework, each level of government must develop an evaluation plan.

The lack of evaluation plans across the institutions is concerning, as it hinders their ability to perform and impact the evaluation of their programs. The absence of a structured approach to evaluation limits their capacity for continuous improvement and achieving desired outcomes toward combating desertification in the country.

The review of the National Evaluation Manual indicated that it was released in July 2024, and staff from the sampled institution said that they have not yet received training on developing and implementing an evaluation plan based on this manual.

The absence of an evaluation plan led to a lack of program evaluations, leaving the Vice President's Office (VPO) and implementing entities without a clear understanding of the project's effectiveness in reducing desertification in the country. For example, there is no accurate assessment of the impact that tree-planting efforts have had on achieving national goals. Additionally, there is no clear data on the kind and number of tree requirements for each Local Government Authority (LGA), which would help guide targeted tree-planting efforts rather than simply promoting tree planting without precise targets.

3.7.3 VPO and Implementing Entities did not Evaluate the Programmes

The review of the current NAP for the period 2014-2018 revealed that it has not yet been evaluated. The absence of an evaluation of NAP violated Article 9 of the United Nations Convention to Combat Desertification, 1994, on the Preparation of National Action Programmes to Combat Desertification and Implementation and Evaluation Indicators, which requires each affected African country /Party to designate an appropriate

national coordinating body to function as a catalyst in the preparation, implementation and evaluation of its National Action Programme (NAP). This coordinating body is expected to, in the light of Article 3 and as appropriate, establish pertinent, quantifiable and readily verifiable indicators to ensure the assessment and evaluation of national action programmes, which encompass actions in the short, medium and long-term, and of the implementation of such programmes. Interviews with officials from the visited LGAs and sectorial ministries involved in implementing NAP indicated that no evaluation process was undertaken for NAPCD (2014-2018). Also, no available data or progress reports documenting the M&E activities that were planned or conducted for the NAP during the specified period.

Further, the Organisation for Economic Co-operation and Development Assistance Committee OECD-DAC provides a set of criteria (relevance, efficiency, effectiveness, impact, and sustainability) for evaluating development assistance applicable to desertification programs.

The review of implementation reports and interviews with the officials from the sampled institutions revealed that the lack of integration of evaluation into the program design from the outset led to evaluations being overlooked and not prioritized either during or after the program implementation. As highlighted in **Section 3.6** of this audit report, performance indicators, baseline data, targets, and robust data collection and analysis were absent.

The noted effects, as a result of the absence of evaluation on the relevance, efficiency, effectiveness, sustainability, and impact of NAP, were the lack of documented impacts and sustainability of the implemented programs as well as the risk of continuing to allocate resources to the areas that are not yielding positive results.

CHAPTER FOUR

AUDIT CONCLUSION

4.1 Introduction

This chapter presents an audit conclusion based on the main audit objective and specific objectives provided in Chapter One of this report. The conclusion is categorized into two main parts: the overall conclusion and specific audit conclusions.

4.2 Overall Conclusion

The audit acknowledges the effort made by the Vice President's Office (VPO) in planning and implementing activities to combat desertification in Tanzania. These include preparation of the NAP to combat desertification 2014-2018, Guidelines for Mainstreaming NAP into Sectoral Policies, Plans and Programmes (2014) and seeking support for funding sustainable land management as well as DLDD interventions through GEF Trust Fund and other international sources.

The audit concludes that the VPO did not adequately manage the formulation and implementation of the NAP. This is due to limited community engagement, especially women and local stakeholders, inadequate land management, insufficient coordination with implementing entities, and hampered cohesive efforts across regions.

The audit further concludes that the absence of monitoring and evaluation frameworks and comprehensive key performance indicators restricted the program's ability to track progress and measure impact. These gaps have significantly affected the NAP's effectiveness in addressing desertification challenges and achieving sustainable, long-term outcomes for affected communities and ecosystems.

4.3 Specific Audit Conclusions

The following are specific audit conclusions:

4.3.1 VPO did not Adequately Formulate the National Action Programme to Combat Desertification

The inadequate baseline survey during the formulation of the National Action Programme (NAP) directly led to the inability to assess the extent of land degradation accurately. As a result, measurable benchmarks for progress could not be established, making it difficult to track and evaluate the program's impact. The lack of community participation and failure to mainstream gender considerations violated the principles of the United Nations Convention to Combat Desertification (UNCCD), leading to policies that did not address the needs and realities of the affected communities. The absence of stakeholders' engagement, particularly at the local level, caused a disconnect between policy design and implementation, reducing the program's effectiveness. Similarly, the omission of gender considerations resulted in the neglect of the specific roles and vulnerabilities of men and women in land management, further limiting the program's inclusivity and effectiveness.

The Vice President's Office (VPO) set unrealistic goals without learning from previous NAP phases, leading to objectives that were impractical and difficult to achieve. The use of inconsistent indicators to assess land degradation resulted in unreliable data, making it challenging to measure progress and make informed decisions. Additionally, the failure to develop a clear resource mobilization strategy directly caused financial and technological constraints, hindering the smooth execution of NAP activities.

Furthermore, VPO did not effectively disseminate the NAP (2014-2018), leading to key stakeholders, especially in local districts, being unaware of its objectives and strategies of the programme. This lack of awareness resulted in inconsistent implementation and misalignment with the NAP goals, hindering efforts to combat desertification. Without proper dissemination and monitoring, the NAP's effectiveness at the grassroots level is severely compromised, preventing the achievement of its intended outcomes.

4.3.2 The PO-RALG, through LGAs and Sectoral Ministries, did not Effectively Implement NAP to Combat Desertification

The audit observations led to the conclusion that 67% of the activities outlined in the NAP were unsuccessful due to insufficient collaboration between the Vice President's Office (VPO) and implementing entities. Furthermore, inadequate funding allocations and unclear roles and responsibilities among stakeholders created significant barriers to effective execution. As a result, the NAP's objectives of combating desertification, land degradation, and drought impacts were not fully realized, exacerbating environmental challenges and weakening efforts to promote sustainable land management across the country.

Additionally, the audit noted that only 68.75% of the visited LGAs assessed the survival rate of trees following tree planting initiatives, as required by the National Tree Planting and Management Strategy. This lack of proper monitoring further hindered the successful implementation of the National Action Programme.

4.3.3 Inadequate Coordination for the Implementation of the National Action Programme to Combat Desertification

The audit concludes that the Vice President's Office (VPO) did not adequately coordinate the implementation of the NAP to combat desertification due to inadequate assessment of progress towards the commitment to achieve land degradation neutrality by 2030 and inadequate assessment of sustainability forests pledged and restored towards the commitment to strive to achieve AFR100.

These gaps impede progress in combating land degradation, hinder international commitments, and jeopardize sustainable land management goals, including restoring degraded lands and achieving SDG 15.3.

4.3.4 Inadequate Monitoring and Evaluation of the Implementation of National Action Programme to Combat Desertification

The audit concludes that the VPO does not effectively monitor and evaluate the Implementation of the NAP to Combat Desertification due to ineffective preparation of the M&E Framework and Plan. Additionally, the VPO does not

effectively monitor program progress during the programme's implementation to combat desertification. Also, MDAs and LGAs do not effectively provide performance indicators, baseline data, and targets for the implemented programmes for monitoring and evaluation purposes.

Moreover, it is concluded that the VPO and implementing entities do not effectively evaluate the program's relevance, compliance, effectiveness, efficiency, sustainability and impact of the implemented programmes to combat desertification. This hinders monitoring and evaluation activities while implementing National Action Programmes to combat desertification.



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CHAPTER FIVE

AUDIT RECOMMENDATIONS

5.1 Introduction

This chapter contains recommendations to the VPO regarding the implementation of the National Action Programme to Combat Desertification.

The audit recognizes the Government's efforts, through the VPO and implementing entities, in combating desertification. However, it identifies areas where further interventions are necessary to address existing gaps. The National Audit Office emphasizes that, in line with the principles of Economy, Efficiency, and Effectiveness (3Es), full implementation of these recommendations is crucial to enhance effectiveness of the NAP in combating desertification.

5.2 Audit Recommendations to the Vice President's Office (VPO)

5.2.1 Adequacy of Formulation of the NAP to Facilitate Combating Desertification

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The Management of VPO is urged to:

- a) Strengthen strategic planning processes through the involvement of key stakeholders and the identification of required resources for effective NAP implementation;
- b) Collect and analyse soil degradation parameters to assess land degradation in the country since the aspect of soil degradation in the current NAP is hardly covered;
- c) Establish a formal dissemination strategy to ensure that all relevant stakeholders, including Local Government Authorities, receive copies of the NAP and are aware of their roles; and

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- d) Establish a clear role allocation framework, enhance coordination with implementing entities, and ensure accountability for each entity to improve the effectiveness of the implementation of NAP.

5.2.2 Effectiveness of Implementation of the NAP to Combat Desertification

The VPO, in collaboration with the relevant Sectoral Ministries, is urged to:

- a) Ensure the implementing agencies define specific, measurable goals and detailed action plans with timelines to guide programme implementation; and
- b) Establish an integrated data system in collaboration with Sector Ministries, NGOs and research institutions to ensure the availability of accurate, timely updates of desertification statistics and consistent data collection.

5.2.3 Adequacy of Coordination on the implementation of NAP to Combat Desertification

The Vice President's Office, in collaboration with relevant Sectoral Ministries, is urged to:

- a) Promote inter-ministerial and intra-ministerial collaboration by developing a shared reporting platform to track progress and share updates.

5.2.4 Improving the Monitoring and Evaluation of the Implementation of the Program to Combat Desertification

The Management of the VPO is urged to:

- a) Develop standardized M&E guidelines to be adopted by all implementing institutions;
- b) Organize capacity-building workshops to enhance the institutions' M&E capabilities;

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- c) Establish a centralized system for consolidating and analyzing data across institutions; and
 - d) Schedule regular evaluations and provide feedback mechanisms for continuous improvement.



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Appendix One: Responses from the Vice President’s Office (VPO)

This part provides the responses from the VPO, an audited entity. The responses are divided into two, i.e., general and specific comments for each of the issued audit recommendations:

Specific Responses

No	Recommendation	Comment (s) From VPO	Action(s) to be taken	Timeline
1.	Strengthen strategic planning processes through the involvement of key stakeholders and the identification of required resources for effective NAP implementation;	VPO, as a National Focal Person (NFP) for the UNCCD on behalf of the Government, has been committed to making sure that all activities under the UNCCD are effectively coordinated. In this regard, VPO makes sure all relevant stakeholders who are affiliated with UNCCD are involved in each process. The processes included the preparation of the UNCCD NAP, in which a participatory approach was undertaken. The UNCCD NAP has identified sources of findings, including internal and international.	VPO is now actively coordinating the finalization of the new UNCCD NAP as well as the finalization of the National Action Plan (NAP) to implement the Great Green Waal Initiative (GGWI) under SADC. VPO is also engaging with other stakeholders to fast-track the achievement of the Land Degradation Neutrality Targets (LDN), which were set in 2018	By June, 2025
2.	Collect and analyse soil degradation parameters to assess	VPO is a coordination institution, and	VPO is now working to finalise a new	By June, 2025

No	Recommendation	Comment (s) From VPO	Action(s) to be taken	Timeline
	land degradation in the country since the aspect of soil degradation in the current NAP is hardly covered.	there are institutions responsible for this. These include TARI, TAFORI, TAWIRI, SUA, UDSM, UDOM, IRDP, NEMC and ARU. In this regard, the VPO has to consult these institutions to accommodate a concern regarding a new UNCCD NAP.	UNCCD NAP, which will deeply consider this concern	
3.	Establish a formal dissemination strategy to ensure that all relevant stakeholders, including Local Government Authorities, receive copies of the NAP and are aware of their roles.	In line with the Institutional Framework provided in EMA, 2004, all environmental issues must be communicated as per it (Refer to section 232 of this Act)	To deeply review the prepared new UNCCD NAP to adhere to it	By June 2025
4.	Establish a clear role allocation framework, enhance coordination with implementing entities, and ensure accountability for each entity to improve the effectiveness of the implementation of NAP.	The UNCCD NAP has identified relevant stakeholders at all levels with their responsibilities while the timeframe, i.e. short, medium and long term for their implementation and reporting.	The newly prepared UNCCD NAP has taken on board this recommendation	By June, 2025
5.	Ensure the implementing agencies define specific, measurable	This has been stipulated in the under-prepared new UNCCD NAP	To fast the finalization of the new UNCCD NAP	By June, 2025

No	Recommendation	Comment (s) From VPO	Action(s) to be taken	Timeline
	goals and detailed action plans with timelines to guide programme implementation.			
6.	Establish an integrated data system in collaboration with Sector Ministries and NGOs to ensure the availability of accurate, timely updates on desertification statistics and consistent data collection.	The Government and the VPO at large have various data systems which can be used to cater for this recommendation. These include the existing systems under e-GOVERNMENT.	To make sure these are incorporated into the existing data management systems in the Government	By September, 2025
7.	Promote inter-ministerial and intra-ministerial collaboration by developing a shared reporting platform to track progress and share updates.	We have several existing platforms where this recommendation is addressed. These include seminars, workshops, trainings, conferences, dialogues, media, social media.	To have detailed documentation of all the undertakings as stated in the previous column	Ongoing
8.	Develop standardized M&E guidelines to be adopted by all implementing institutions.	Each Government Institution and all stakeholders have an M&E Unit to guide and insist on proper reporting of their activities.	Provide more capacity building and enhancing M&E units	Ongoing
9.	Organize capacity-building workshops to enhance the institutions' M&E capabilities	This is an ongoing activity, especially at VPO, where there is an	Mainstream efforts undertaken by VPO to	By September, 2025

No	Recommendation	Comment (s) From VPO	Action(s) to be taken	Timeline
		operational M&E Unit.	other Institutions	
10.	Establish a centralized system for consolidating and analyzing data across institutions.	There is an e-Government Office responsible for this, but there are sector-specific systems. For instance, at VPO, we have the Adaptation Knowledge Management System (AKMS), which is the basis for this recommendation.	The process is ongoing with the guidance of the eGovernment Office	On Going
11.	Schedule regular evaluations and provide feedback mechanisms for continuous improvement.	This is done by the M&E Unit under VPO quarterly	The process is ongoing	Ongoing

Appendix Two: Audit Questions and Sub-questions

This part presents the audit questions and sub-questions used during interviews for data collection to establish the conditions and effects of the findings.

S/No.	Audit Questions and Sub-Questions
Audit Question 1	To what extent has the implementation of the National Action Programme reduced desertification in Tanzania?
<i>Sub-Question 1.1</i>	To what extent has the implementation of the National Action Programme increased forest cover?
<i>Sub-Question 1.2</i>	To what extent has the implementation of the National Action Programme reduced the rate of land degradation?
<i>Sub-Question 1.3</i>	To what extent has the implementation of the National Action Programme reduced the economic loss due to drought?
Audit Question 2	Has the National Action Programme to combat desertification been adequately formulated to contribute to the fight against desertification?
Sub-Question 2.1	Did the VPO ensure thorough planning was conducted before formulating the NAP strategy to address the risks of desertification?
Sub-Question 2.2	Did the VPO ensure that the set goals for combating desertification were realistic?
Sub-question 2.3	Did the VPO identify the necessary resources for combating desertification based on needs and changing circumstances?
Sub-question 2.4	Did the VPO prepare a detailed action plan for the implementation of NAP?
Sub-question 2.5	Is the governance structure of the programme clearly defined to facilitate its implementation?
Audit Question 3	Have PO-RALG, through LGAs and Sectoral Ministries, implemented the NAP to combat desertification and ensure its sustainability and achievement of programme objectives?
Sub-question 3.1	Are the implementing agencies adequately planning to combat desertification and address the strategies of the NAP?
Sub-question 3.2	Do VPO and implementing entities effectively conduct community awareness programs in their jurisdictions to address desertification?

S/No.	Audit Questions and Sub-Questions
Sub-question 3.3	Have VPO and implementing entities effectively implemented the identified best practices to address desertification?
Sub-question 3.4	Does the VPO develop incentive-based financing mechanisms for Sustainable Land Management Practices?
Sub-question 3.5	Do VPO and implementing entities have effective mechanisms for restoring natural resources to sustain ecosystems and prevent desertification?
Sub-question 3.6	Do implementing agencies have the required capacity and resources to implement NAP adequately?
Sub-question 3.7	Does the VPO ensure the sustainability of initiated projects aimed at combating desertification?
Audit Question 4	Does the VPO adequately coordinate the implementation of the National Action Programme?
Sub-Question 4.1	Does the existing information-sharing framework between VPO and implementing entities function well enough to implement NAP easily?
Sub-Question 4.2	Are implementing entities providing feedback to VPO on the implementation status of NAP?
Sub-Question 4.3	Are VPO analyses and provider feedback for implementing entities?
Audit question 5:	Does VPO effectively monitor the implementation of the programme to combat desertification?
Sub-Question 5.1	Do VPO and implementing entities have an effective Monitoring Plan for Implementation of the National Action Programme to enhance its implementation?
Sub-Question 5.2	Do VPO and implementing entities have effective performance indicators to enhance programme implementation?
<i>Sub-Question 5.3</i>	Do VPO and implementing entities effectively track program progress during its implementation?
<i>Sub-Question 5.4</i>	Does the VPO document findings and provide updates to stakeholders on the status of the programs, challenges, and achievements to enhance the programme's implementation?
<i>Sub-Question 5.5</i>	Does the VPO effectively assess the programme's effectiveness, relevance, efficiency, sustainability and impact, often leading to adjustments or improvements based on monitoring results?

S/No.	Audit Questions and Sub-Questions
Audit Question 6:	Does VPO effectively evaluate the implementation of the programme to combat desertification?
<i>Sub-Question 6.1</i>	Do VPO and implementing entities effectively develop specific metrics and criteria to evaluate the ' program's relevance, compliance, effectiveness, efficiency, sustainability and impact?
<i>Sub-Question 6.2</i>	Do VPO and implementing entities effectively evaluate the sustainability of the programs post-implementation stage?
<i>Sub-Question 6.3</i>	Do VPO and implementing entities have mechanisms to Evaluate the program's short-term and long-term outcomes and impacts?
<i>Sub-Question 6.4</i>	Has the VPO evaluated the relevance of the initiated projects to combat desertification and whether they meet international and national requirements?
<i>Sub-Question 6.5</i>	Has the VPO regularly evaluated the efficiency and effectiveness of the implementation of the programme to track its outcome and impact?
<i>Sub-Question 6.6</i>	Do VPO and implementing entities compile and present the evaluation results to stakeholders in a clear and actionable format?
<i>Sub-Question 6.7</i>	Do VPO and implementing entities effectively offer suggestions for improvements based on the findings from the evaluation to enhance future program design and implementation?

Appendix Three: Selected Regions Based on Status of Land Degradation

This part shows the assessment of land degradation status across 24 regions in Tanzania, which aided in the selection of areas for physical verification during the audit.

Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
	Highly degraded	929,653	1.03	
	Moderately degraded	1,899,003	2.11	Moderately degraded
1. Arusha	Non-degraded	1,130,719	1.26	
	Sub-total	3,959,374	4.4	
	Highly degraded	124,273	0.14	
2. Dar Es Salaam	Moderately degraded	19,220	0.02	Highly degraded
	Non-degraded	9,626	0.01	
	Subtotal	153,118	0.17	
	Highly degraded	589,825	0.66	
	Moderately degraded	1,845,571	2.05	Moderately degraded
3. Dodoma	Non-degraded	1,783,886	1.98	
	Sub-total	4,219,282	4.69	
	Highly degraded	415,904	0.46	
	Moderately degraded	426,168	0.47	Non-degraded
4. Geita	Non-degraded	1,324,087	1.47	

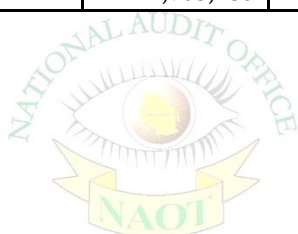
Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
	Sub-total	2,166,160	2.41	
	Highly degraded	613,094	0.68	
5. Iringa	Moderately degraded	1,557,659	1.73	Moderately degraded
	Non-degraded	1,373,316	1.53	
	Sub-total	3,544,069	3.95	
	Highly degraded	840,597	0.93	
	Moderately degraded	1,017,988	1.13	Non-degraded
6. Kagera	Non-degraded	1,668,538	1.86	
	Sub-total	3,527,123	3.92	
	Highly degraded	377,811	0.42	
	Moderately degraded	752,667	0.84	Non-degraded
7. Katavi	Non-degraded	3,530,974	3.93	
	Sub-total	4,661,451	5.19	
	Highly degraded	184,278	0.2	
	Moderately degraded	1,374,256	1.53	Non-degraded
8. Kigoma	Non-degraded	3,029,376	3.37	
	Sub-total	4,587,911	5.11	
	Highly degraded	324,913	0.36	

Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
	Moderately degraded	397,045	0.44	Non-degraded
9. Kilimanjaro	Non-degraded	611,620	0.68	
	Sub-total	1,333,578	1.49	
	Highly degraded	347,719	0.39	
	Moderately degraded	4,430,384	4.93	Moderately degraded
10. Lindi	Non-degraded	1,976,452	2.2	
	Sub-total	6,754,556	7.52	
	Highly degraded	758,630	0.84	
	Moderately degraded	1,089,098	1.21	Non-degraded
11. Manyara	Non-degraded	2,618,277	2.91	
	Sub-total	4,466,005	4.97	
	Highly degraded	322,427	0.36	
	Moderately degraded	1,226,565	1.36	Non-degraded
12. Mara	Non-degraded	1,491,083	1.66	
	Sub-total	3,040,075	3.37	
	Highly degraded	966,702	1.07	
	Moderately degraded	1,123,672	1.25	Non-degraded
13. Mbeya	Non-degraded	4,222,431	4.7	
	Sub-total	6,312,805	7.02	

Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
	Highly degraded	889,096	0.99	
14. Morogoro	Moderately degraded	1,781,545	1.98	Non-degraded
	Non-degraded	4,282,109	4.76	
	Sub-total	6,952,750	7.73	
	Highly degraded	706,233	0.79	
	Moderately degraded	400,526	0.45	Highly degraded
15. Mtwara	Non-degraded	641,780	0.71	
	Sub-total	1,748,540	1.95	
	Highly degraded	683,979	0.76	
	Moderately degraded	329,365	0.37	Non-degraded
16. Mwanza	Non-degraded	1,470,697	1.64	
	Sub-total	2,484,041	2.76	
	Highly degraded	689,954	0.77	
17. Njombe	Moderately degraded	720,232	0.8	Non-degraded
	Non-degraded	974,514	1.08	
	Sub-total	2,384,701	2.65	
	Highly degraded	487,323	0.54	
	Moderately degraded	1,229,015	1.37	Non-degraded
18. Pwani	Non-degraded	1,435,137	1.6	

Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
	Sub-total	3,151,475	3.5	
	Highly degraded	781,909	0.87	
	Moderately degraded	2,448,413	2.72	Non-degraded
19. Ruvuma	Non-degraded	3,355,043	3.73	
	Sub-total	6,585,365	7.33	
	Highly degraded	839,874	0.93	
	Moderately degraded	508,373	0.57	Highly degraded
20. Shinyanga	Non-degraded	383,027	0.43	
	Sub-total	1,731,274	1.93	
	Highly degraded	698,314	0.78	
	Moderately degraded	1,030,109	1.15	Moderately degraded
21. Simiyu	Non-degraded	351,175	0.39	
	Sub-total	2,079,598	2.31	
	Highly degraded	421,747	0.47	
	Moderately degraded	2,240,537	2.49	Moderately degraded
22. Singida	Non-degraded	2,225,104	2.47	
	Sub-total	4,887,387	5.44	
	Highly degraded	1,223,383	1.36	
	Moderately degraded	2,000,270	2.22	Non-degraded

Region	Land Degradation status	2012		Assessment of the Highest percentage of land degraded
		Area (ha)	Area (%)	
23. Tabora	Non-degraded	4,066,265	4.52	
	Sub-total	7,289,918	8.1	
	Highly degraded	347,882	0.39	
24. Tanga	Moderately degraded	539,502	0.6	Non-degraded
	Non-degraded	1,021,396	1.14	
	Sub-total	1,908,780	2.12	



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Appendix Four: Summary of the Selected Regions from Each Zone and the Factors Used for Selection

This part shows the list of the visited regions for physical verification and the criteria for their selection.

Zones	Regions	Assessment based on the highest percentage of land degradation status	Presence of NAP Projects under VPO	Selected Region(s)	Justification(s)
Central	Dodoma	Moderately degraded	Yes	Dodoma	Selected due to its moderately high level of land degradation and the presence of existing initiatives ¹³ by the VPO
	Singida	Moderately degraded	Yes		
	Tabora	Non-degraded	No		
Coastal	Dar es Salam	Highly degraded	No	Morogoro	Selected because it has a desert area that is not degraded, and there are existing initiatives by the VPO
	Lindi	Moderately degraded	No		
	Morogoro	Non-degraded	Yes		
	Mtwara	Highly degraded	No		
	Pwani	Non-degraded	No		
Lake	Geita	Non degraded	No	Shinyanga	Selected due to having the highest level of land degradation and VPO initiatives.
	Kagera	Non-degraded	No		
	Mara	Non-degraded	No		
	Mwanza	Non-degraded	No		
	Shinyanga	Highly degraded	Yes		
	Simiyu	Moderately degraded	No		
	Kigoma	Non-degraded	No	Katavi	

¹³ Presence of various projects aimed at combating desertification

Zones	Regions	Assessment based on the highest percentage of land degradation status	Presence of NAP Projects under VPO	Selected Region(s)	Justification(s)
Western	Katavi	Non-degraded	No		Katavi was selected due to the significant increase in desertification activities and the absence of VPO initiatives.
Northern	Arusha	Moderately degraded	No	No Region Selected	Morogoro sufficiently represents the Manyara region.
	Kilimanjaro	Non-degraded	No		
	Manyara	Non-degraded	Yes		
	Tanga	Non-degraded	No		
Southern Highlands	Iringa	Moderately degraded	No	Iringa	Selected due to its moderately high level of land degradation and the presence of existing initiatives by the VPO
	Mbeya	Non-degraded	No		
	Njombe	Non-degraded	No		
	Ruvuma	Non-degraded	No		

Appendix Five: List of Reviewed Documents and Reasons for Reviewing them During the Audit

This part provides a list of reviewed documents and the reasons for reviewing them during the audit from the VPO, PO-RALG, MoA, MoLF, and selected LGAs.

Organisation	Name of Document	Reason(s)
Vice President's Office (VPO)	<ul style="list-style-type: none"> • Compendium of Best Practices for all sectorial ministries 	<ul style="list-style-type: none"> • To establish strategies set by the Ministry
	<ul style="list-style-type: none"> • Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24 	<ul style="list-style-type: none"> • To establish the performance of the set targets
	<ul style="list-style-type: none"> • Monitoring and Evaluation reports 	<ul style="list-style-type: none"> • To establish the extent of the analysis of the implementation of the National Action Plan.
	<ul style="list-style-type: none"> • Strategic plan/Annual plans & Action plan 	<ul style="list-style-type: none"> • To establish targets set related to NAP • To establish performance related to NAP
	<ul style="list-style-type: none"> • Budget Implementation Reports 	<ul style="list-style-type: none"> • To establish the performance of the set targets on implementation of NAP • To establish the effectiveness of the budgetary controls on
	<ul style="list-style-type: none"> • Internal Audit Reports 	<ul style="list-style-type: none"> • To assess issues related to NAP implementation
	<ul style="list-style-type: none"> • Some guidance Documents Issued by VPO on matters related to the Implementation of the National Action Plan 	<ul style="list-style-type: none"> • To assess the level of enforcement of the guiding documents
Tanzania Forest Services Agency (TFS)	<ul style="list-style-type: none"> • Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24 	<ul style="list-style-type: none"> • To establish the performance of the set targets

Organisation	Name of Document	Reason(s)
	<ul style="list-style-type: none"> Strategic plan/Annual plans & Action plan 	<ul style="list-style-type: none"> To establish a target set related to NAP To establish performance related to NAP
	<ul style="list-style-type: none"> Budget Implementation Reports 	<ul style="list-style-type: none"> To establish the performance of the set targets on implementation of NAP To establish the effectiveness of the budgetary controls on
Ministry of Natural Resources and Tourism (MNRT)	<ul style="list-style-type: none"> Compendium of Best Practices for all sectorial ministries 	<ul style="list-style-type: none"> To establish strategies set by the Ministry
	<ul style="list-style-type: none"> Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24 	<ul style="list-style-type: none"> To establish the performance of the set targets
	<ul style="list-style-type: none"> Monitoring and Evaluation reports 	<ul style="list-style-type: none"> To establish the extent of analyzing the implementation of NAP.
	<ul style="list-style-type: none"> Strategic plan/Annual plans & Action plan 	<ul style="list-style-type: none"> To establish a target set related to NAP To establish performance related to NAP
	<ul style="list-style-type: none"> Budget Implementation Reports 	<ul style="list-style-type: none"> To establish the performance of the set targets on implementation of NAP To establish the effectiveness of the budgetary controls on
Ministry of Agriculture (MoA)	<ul style="list-style-type: none"> Compendium of Best Practices in Agriculture 	<ul style="list-style-type: none"> To establish strategies set by the Ministry
	<ul style="list-style-type: none"> Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24 	<ul style="list-style-type: none"> To establish the performance of the set targets
	<ul style="list-style-type: none"> Monitoring and Evaluation reports 	<ul style="list-style-type: none"> To establish the extent of analyzing the implementation of NAP.
	<ul style="list-style-type: none"> Strategic plan/Annual plans & Action plan 	<ul style="list-style-type: none"> To establish a target set related to NAP

Organisation	Name of Document	Reason(s)
		<ul style="list-style-type: none"> • To establish performance related to NAP
	<ul style="list-style-type: none"> • Budget Implementation Reports 	<ul style="list-style-type: none"> • To establish the performance of the set targets on implementation of NAP • To establish the effectiveness of the budgetary controls on
Ministry of Livestock and Fisheries (MoLF)	<ul style="list-style-type: none"> • Compendium of Best Practices in the Livestock Sector 	<ul style="list-style-type: none"> • To establish strategies set by the Ministry
	<ul style="list-style-type: none"> • Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24 	<ul style="list-style-type: none"> • To establish the performance of the set targets
	<ul style="list-style-type: none"> • Monitoring and Evaluation reports 	<ul style="list-style-type: none"> • To establish the extent of the analysis of the implementation of the National Action Plan.
	<ul style="list-style-type: none"> • Strategic plan/Annual plans & Action plan 	<ul style="list-style-type: none"> • To establish a target set related to NAP • To establish performance related to NAP
	<ul style="list-style-type: none"> • Budget Implementation Reports 	<ul style="list-style-type: none"> • To establish the performance of the set targets on implementation of NAP • To establish the effectiveness of the budgetary controls on
Local Government Authorities (LGAs)	Performance reports and Progress Reports of Projects related to NAP from 2018/19 to 2023/24	<ul style="list-style-type: none"> • To establish the performance of the set targets
	Monitoring and Evaluation reports	<ul style="list-style-type: none"> • To establish the extent of analyzing the implementation of the National Action Programme.
	Strategic plan/Annual plans & Action plan	<ul style="list-style-type: none"> • To establish a target set related to NAP

Organisation	Name of Document	Reason(s)
		<ul style="list-style-type: none"> • To establish performance related to NAP
	Budget Implementation Reports	<ul style="list-style-type: none"> • To establish the performance of the set targets on implementation of NAP • To establish the effectiveness of the budgetary controls on
	Report of Village Land Use Plans	<ul style="list-style-type: none"> • To establish the extent of village land use plans

Source: Auditors' Analysis on the Reviewed Documents, 2024



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Appendix Six: List of Interviewed Officials and Reasons for Interviewing them During the Audit

This part provides a list of interviewed officials and the reasons for interviewing them during the audit from the VPO, PO-RALG, MoA, MoLF, and selected LGAs.

Entity	Department/ Division/ Section	Officials Interviewed	Reason/Responsibility
VPO	<ul style="list-style-type: none"> • Division of Environment <ul style="list-style-type: none"> ○ Biodiversity Conservation Section ○ Environmental Management of Pollution Section ○ Environmental Assessment and Climate Change Management Section 	<ul style="list-style-type: none"> • Assistant Director climate change and environmental assessment • Environmental assessment officers • Other officials, as advised by the management of VPO 	<ul style="list-style-type: none"> • Assess coordination roles to ensure the implementation of NAP. • To assess the extent of monitoring and evaluation of implementation of NAP. • To assess the extent of stakeholder engagement in the development of NAP
PO-RALG	<ul style="list-style-type: none"> • Sector Coordination Division 	<ul style="list-style-type: none"> • Director-Sector Coordination • Assistant Director- Social Services • Social Services officers • Other officials, as advised by the management of PO-RALG 	<ul style="list-style-type: none"> • To assess the extent of coordination in ensuring adequate restoration, protection, and management of desertification in all LGAs. • To assess the extent of monitoring and evaluation of the performance of LGAs
MoA	<ul style="list-style-type: none"> • Agricultural Marketing and Food Security Division 	<ul style="list-style-type: none"> • Directorate of Food Security • Food Security Officers 	<ul style="list-style-type: none"> • To Assess the extent of efforts made in the conservation and safeguarding aspects

Entity	Department/ Division/ Section	Officials Interviewed	Reason/Responsibility
	<ul style="list-style-type: none"> • Crop Monitoring And Food Monitoring Security • Agricultural Marketing Section 	<ul style="list-style-type: none"> • Other officials, as advised by the management of MoA. 	<ul style="list-style-type: none"> related to desertification • To assess the level of implementation of NAP • To assess the extent of the implementation of monitoring and evaluation of NAP in combating desertification.
MNRT	<ul style="list-style-type: none"> • Wildlife Division 	<ul style="list-style-type: none"> • Director of Wildlife • Wildlife Conservation Officers • Wildlife Management Officers 	<ul style="list-style-type: none"> • To assess the extent of restoration, protection, and management of desertification in protected areas • To assess the extent of NAP's implementation level in combating desertification.
MoLF	<ul style="list-style-type: none"> • Livestock Product and Marketing Development Division 	<ul style="list-style-type: none"> • Director of Livestock • Livestock Officers • Veterinary Officers 	<ul style="list-style-type: none"> • Assess the level of efforts made in the implementation of the control activities to ensure the management of decertification.
Selected LGAs	<ul style="list-style-type: none"> • Sanitation and Environment Department 	<ul style="list-style-type: none"> • Head of Department of Environment Forestry officer • Environmental management Officers 	<ul style="list-style-type: none"> • To assess the level of efforts made in the implementation of the control activities to ensure the management of desertification.

Entity	Department/ Division/ Section	Officials Interviewed	Reason/Responsibility
		<ul style="list-style-type: none"> • Forest Officers • Land Officers • Livestock Officers • Agricultural Officers 	
TFS	• Directorate of Conservation	<ul style="list-style-type: none"> • Chief Conservator • Conservator officers 	<ul style="list-style-type: none"> • To assess the extent of the restoration, protection, and management of desertification in protected areas. • They assess the level of coordination between MNRT, VPO, NEMC and LGAs

Source: Auditors' Analysis of the List of Interviewed Officials, 2024

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Appendix Seven: Total Budget for the Implementation of Tanzania NAP

This part provides the total budget for the Implementation of Tanzania NAP (2014-2018) as shown in the National Action Plan for SADC Great Green Wall (2023).

OUTCOMES/OUTPUTS	Budget (USD)
Outcome 1: The participation of civil society, researchers and the private sector is increased.	89,600,000
Output 1.1: CSO/NGO, R&D and private sector informed and engaged in GGW strategy implementation.	64,000,000
Output 1.2: Sustainable funding for desertification, land degradation, and drought (DLDD) obtained	25,600,000
Outcome 2: The vulnerability of ecosystems to the effects or impact of climate change is reduced.	96,000,000
Output 2.1: Measures for sustainable land management and combating DLDD are shared, promoted, and Implemented.	64,000,000
Output 2.2: Vulnerability of ecosystems reduced.	32,000,000
Outcome 3: The resilience of communities is increased against the impact of climate change.	57,600,000
Output 3.1: Sustainable community-level incentive schemes in place.	32,000,000
Output 3.2: Integrated sustainable land management and restoration initiatives effective.	25,600,000
Outcome 4: The institutional and policy support is effective.	32,000,000
Output: 4.1: Harmonized policies and tools for data management in place.	32,000,000
Outcome 5: The livelihoods of people are diversified and improved.	104,400,000
Output 5.1: Integrate sustainable land management (agriculture, Livestock, aquaculture, water and wildlife) and restoration initiatives are effective.	72,400,000
Output 5.2: Sustainable Alternative Income Generating Activities (AIGA) and land use plans developed and implemented.	32,000,000
Outcome 6: Synergies with other Multilateral Environmental Agreements (MEAs) and processes are enhanced.	51,200,000

OUTCOMES/OUTPUTS	Budget (USD)
Output 6.1: Sustainable funding for desertification, land degradation, and drought (DLDD) obtained	25,600,000
Output 6.2: Desertification, land degradation and drought (DLDD) mainstreamed in sector ministries and LGAs allocated budgets	25,600,000
Outcome 7: The area of land degradation in Tanzania is quantified, and the extent of the cost is assessed	32,000,000
Output 7.1 Adequate data on the extent of degradation to inform restoration activities.	32,000,000
Outcome 8: Drought risk management is operational, with early warning systems and safety net programmes in place.	25,600,000
Output 8.1: Safety net programs secured.	25,600,000
Outcome 9: Systems are established for sharing information and knowledge, facilitating the networking on best practices and approaches for being mainstreamed in integrated landscape management (agriculture, water and wildlife, and restoration initiatives across the region).	57,600,000
Output 9.1: A robust monitoring and evaluation system is in place.	25,600,000
Output 9.2: Communication tools are available for sharing best practices in various thematic (agriculture, water and wildlife; and restoration initiatives are implemented across the region.	32,000,000
TOTAL BUDGET	546,000,000

Source: National Action Plan for SADC Great Green Wall, 2023

Appendix Eight: Requirement as per Guideline for Mainstreaming NAP

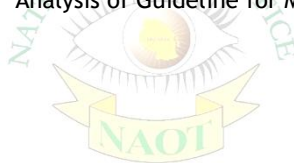
This part provides the requirements per the Guideline for Mainstreaming National Action Programme, 2014 of the interventions in Agriculture, Livestock and Forestry Sectors.

Sector	Requirement as per Guideline for Mainstreaming NAP
Agriculture	Integrate implementation of 'KILIMO KWANZA' in relevant national plans and strategies and carry out a Strategic Environmental Assessment (SEA) to ensure environmental issues are adequately integrated.
	Promote value addition to agricultural products, strengthen the linkage between agriculture and industry and increase access to local and foreign markets for value-added products.
	Strengthen the production of non-traditional export commodities to enhance the diversification of agriculture.
	Expand organic farming and other environmentally friendly agricultural production systems.
	Promote the development and application of agricultural genetic modification to contribute to improving productivity while ensuring that the introduction of GMO crops (laboratory research, confined field trial and commercial release) adheres to the national biosafety regulatory framework.
	Expand and improve irrigation infrastructure.
	Use of appropriate low-cost technologies blended with modern affordable technologies like drip and sprinkler irrigation systems and the use of wind and solar power for pumping water.
	Ease availability and enhance utilization of modern agricultural inputs and mechanization.
	Upscaling the SLM best Practices.
	Establish and strengthen financial mechanisms for combating DLDD.
	Strengthen the early warning system.
	Integrate DLDD and environmental issues in the educational curricula of agricultural training institutes.
	Strengthen the linkage between research and agricultural extension.

Sector	Requirement as per Guideline for Mainstreaming NAP
Livestock	Increase production, processing and marketing of livestock products to meet national nutritional requirements.
	Improve the living standards of the people engaged in the livestock industry through increased income generation from livestock.
	Increase the quantity and quality of livestock and livestock products as raw materials for local industry and for export.
	Promote integrated and sustainable use and management of natural resources related to livestock production to achieve environmental sustainability.
	Promote the production of safe and quality foods of animal origin to safeguard the health of consumers.
	Enhance the development of livestock infrastructure; vii) Enhance integrated rangeland management.
	Upscale SLM best practices in Livestock development.
	Establish and strengthen financial mechanisms for combating DLDD.
Forestry	Promote integrated watershed management approaches.
	Promote afforestation and reforestation (A&R) programmes to generate and regenerate forests, which are critical for environmental protection and reduction of land degradation.
	Support diversification in forest utilization, especially through the promotion of non-consumptive use of forests, such as eco-tourism and beekeeping.
	Integrate carbon sequestration and the provision of carbon sinks in the planning, management, utilization and monitoring of forests.
	Institute forest monitoring mechanisms for potential risks of insects, diseases, invasive alien species and fire.
	Institute certification mechanism for promoting environmental conservation.
	Promote the development of ecotourism in protected areas like nature reserves to generate income for local and national benefits.
	Facilitate economic and market valuation to better recognize the full range of goods (wood, fibre, bioenergy, non-wood forest products) and environmental services (storage of carbon, conservation of biological diversity,

Sector	Requirement as per Guideline for Mainstreaming NAP
	<p>protection of soil and water and provision of ecotourism, recreation and amenity value) from forests.</p> <p>Promote equitable sharing of benefits from forest resources among the stakeholders; Facilitate integration of the full value of forest goods and services in planning, management, monitoring and reporting, particularly by central government and local authorities.</p> <p>Promote the development of viable and efficient forest-based industries, particularly in secondary and tertiary processing, for full utilization of forest products, reduce excessive waste and satisfy domestic and export demand through appropriate incentives.</p> <p>Introduce performance bonds for forest harvesting to improve best practices and ensure responsible management.</p>
	<p>Promote SLM best practices such as CBFM, JFM and Traditional Forest Management; and xiii) Establish and strengthen financial mechanisms for combating DLDD.</p>

Source: Auditors' Analysis of Guideline for Mainstreaming NAP



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Appendix Nine: Assessment of Extent of Implementation of Activities to Implement NAP objectives in Table 6 of NAP (2014-2018)

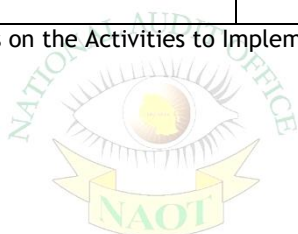
This part of the appendix provides an analysis of the extent of implementation of planned activities, as provided in Table 6 of NAP (2014-2018). The extent of implementation is indicated as fully implemented, partially implemented or not implemented as substantiated by evidence from the VPO:

Planned Activities	Status of Implementation
1.1.1 To develop a compendium of SLM best practices in Tanzania	Fully Implemented
1.1.2 To develop and prepare posters and leaflets as dissemination pathways for the SLM knowledge products and distribute them to the respective district councils where degradation is becoming a threat	Not Implemented
1.2.1 To prepare television programmes and educational documentaries showing highly DLDD-impacted areas in the country and the impact of DLDD on the livelihoods of communities as well as biodiversity in the country	Fully Implemented
1.2.2 To prepare television programmes showing the impacts of SLM interventions in improving the livelihoods of communities in those areas where the interventions have been implemented as well as the improved environment	Fully Implemented
1.2.3 To air out the developed programmes on television and radio channels that are widely accessed by communities in Tanzania	Fully Implemented
1.3.1 To conduct seminars with councillors from district councils that are highly affected by DLDD to advocate for mainstreaming SLM in the district plans and budgets	Not Implemented
1.3.2 To conduct seminars with members of parliament to advocate for mainstreaming SLM in the national plans and budgets	Not Implemented

Planned Activities	Status of Implementation
2.1.1 To conduct national policy gap analysis on SLM and DLDD in Tanzania	Not Implemented
2.1.2 To update the status of land degradation in specific areas of interest as recommended in the status of land degradation report	Not Implemented
2.2.1 To prepare guidelines for mainstreaming NAP into sectoral Policies, Plans and Programmes	Fully Implemented
2.3.1 To facilitate MDAs and LGAs to mainstream SLM and DLDD issues into their plans and budget framework	Not Implemented
3.1.1 To carry out studies on soil erosion and drought vulnerability assessment through GIS and Remote Sensing	Not Implemented
3.1.2 To develop an integrated water resource database and information development for farming communities	Not Implemented
3.1.3 To carry out studies on surface and groundwater Potentials. for possible inclusion in agricultural production in drought-vulnerable areas	Not Implemented
3.1.4 To develop appropriate cropping systems and technologies that reduce the impact of land degradation, especially in vulnerable areas	Not Implemented
4.1.1 To develop an annotated list of best practices from the past and ongoing initiatives that have assisted in reducing the impact of DLDD in Tanzania	Partially Implemented since the list of best practices has been developed; however, there are no reports availed showing the impact of the annotated list of best practices
5.1.1 To develop and implement researched and recommended incentive market-based mechanisms for sustainable land management, especially in the DLDD threatened agro-ecological zones	Not Implemented
5.1.2 To carry out capacity building to private and civil society organizations to develop	Not Implemented

Planned Activities	Status of Implementation
bankable proposals for supporting SLM activities in Tanzania	
5.1.3 To develop a database of sources of finances that support SLM and DLDD-related activities, highlighting their format, requirement, budget, application deadlines and procedures for application	Not Implemented
5.1.4 To support the participation of the Tanzania delegations in negotiating meetings (regional and international), i.e. CoPs to negotiate for finances that support the implementation of SLM	Fully Implemented
5.1.5 To develop and implement a microfinance strategy that supports SLM activities in Tanzania	Not Implemented

Source: Auditors' Analysis on the Activities to Implement NAP (2014-2018), 2024



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