



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



**PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF
REFORESTATION ACTIVITIES IN THE COUNTRY**



About the National Audit

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, 1977, and in Section 10(1) of the Public Audit Act, Cap. 418

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The infographic consists of three horizontal bars, each with an icon on the left and text on the right. The top bar is green and features the NAOT logo icon. The middle bar is light green and features a target icon. The bottom bar is blue and features a trophy icon.

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- Mission:** To provide high-quality audit services through modernization of functions that enhance accountability and transparency in the management of public resources.
- Motto:** Modernizing External Audit for Stronger Public Confidence



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PREFACE



Section 28 of the Public Audit Act, CAP. 418 gives the mandate to the Controller and Auditor General to carry out 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 Management of the Reforestation Activities.

The report contains findings, conclusions, and recommendations directed to the Ministry of Natural Resources and Tourism (MNRT) and the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG). These entities had the opportunity to review the report and provide comments, and I sincerely acknowledge their constructive and valuable contributions.

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My Office will conduct a follow-up at an appropriate time to assess the actions taken in implementing the recommendations outlined in this report.

I would like to thank my staff for their commitment to the preparation of 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 green ink, appearing to read 'Charles E. Kichere'.

Charles E. Kichere
Controller and Auditor General
The United Republic of Tanzania
March 2026

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LIST OF ABBREVIATIONS AND ACRONYMS

BEVAC	:	Beekeeping Value Chain Support
CBFM	:	Community-Based Forest Management
FLR	:	Forest Landscape Restoration
FMP	:	Forest Management Plan
FORVAC	:	Forestry and Value Chains Development Programme
FYDP	:	Five-Year Development Plan
GIS	:	Geographical Information System
GNs	:	Government Notices
GPS	:	Global Positioning System
GVA	:	Gross Value Added
Ha	:	Hectare
INTOSAI	:	International Organisation of Supreme Audit Institutions
ISSAIs	:	International Standards for Supreme Audit Institutions
JFM	:	Joint Forest Management
LGAs	:	Local Government Authorities
MNRT	:	Ministry of Natural Resources and Tourism
MoU	:	Memorandum of Understanding
MTEF	:	Medium-Term Expenditure Framework
NAP	:	National Action Programme
NEMPSI	:	National Environmental Master Plan for Strategic Interventions 9001:2015 Certified
NGOs	:	Non-Governmental Organisations
PFM	:	Participatory Forest Management
PMO-RALG	:	Prime Minister's Office - Regional Administration and Local Government
REDD ⁺	:	Reducing Emissions from Deforestation and Forest Degradation, and Conservation, Sustainable Management of Forests, and Enhancement of Forest Carbon Stock
SDGs	:	Sustainable Development Goals
TaFF	:	Tanzania Forest Fund
TAFORI	:	Tanzania Forestry Research Institute
TFS	:	Tanzania Forest Services Agency
TNRF	:	Tanzania Natural Resource Forum
UNCCD	:	United Nations Convention to Combat Desertification
UNEP	:	United Nations Environment Programme
UNFCCC	:	United Nations Framework Convention on Climate Change
UNSPF	:	United Nations Strategic Plan for Forests

VPO : Vice President's Office
WWF : World Wide Fund for Nature



DEFINITION OF TERMS

Afforestation	:	The establishment of a forest through natural regeneration, agroforestry and tree planting.
Biodiversity	:	It is the variability among living organisms and the ecological complexes of which they are part.
Deforestation	:	It is the direct human-induced conversion of forested land to non-forested land.
Ecosystem	:	It is a community of living organisms in conjunction with the non-living components of their environment (such as air, water, and mineral soil), interacting as a system.
Forest	:	An area of land dominated by trees naturally grown or planted, including all forest reserves of whatever kind declared or gazetted and all woodlots and plantations.
Forest degradation	:	Any process that reduces the density of flora or fauna in a forest, especially by removing trees, decreases interactions between these components and, more generally, affects the forest's functioning.
Forest Management Plan	:	A formal, structured document that outlines the objectives, strategies, actions, and required resources for the sustainable management of a forest area over a specified period.
Forest reserve	:	It is a legally designated and protected area of forest set aside for conservation, sustainable management, and controlled use of forest resources.
Habitat	:	Area where an organism or ecological community normally lives or occurs.
Joint Forest Management	:	It is a form of Participatory Forest Management used to ensure effective management of forest resources, in which communities collaborate with central or local government to manage gazetted forest reserves.
Natural Regeneration	:	The biological process by which forests re-establish and grow without human intervention, often after disturbance or damage.
Participatory forest management	:	It is a strategy that allows stakeholders to participate in forest management through community-based forest management or joint forest management.
Reforestation	:	Natural regeneration or re-establishment of forest through planting and/or deliberate seeding on land already in forest land use.

EXECUTIVE SUMMARY

Background Information

Tanzania possesses approximately 48.1 million hectares of forest (representing 54.4% of its total land area). It faces an annual forest loss of nearly 376,970 hectares due to deforestation, both in protected and unprotected areas.¹ To address this, the country has implemented reforestation and restoration initiatives aligned with global efforts to combat forest degradation and climate change. These include the establishment and implementation of strategies such as the National Forest Policy Implementation Strategy (2021-2031) and the National Forest Landscape Restoration Strategy (2023-2033), all aimed at promoting sustainable forest management. However, despite the initiatives, challenges persist, such as low survival rates of planted trees and continued forest loss in the country. To address this, an audit was done to evaluate the effectiveness of government institutions' undertakings in managing reforestation activities.

The audit focused on assessing the joint efforts of the Ministry of Natural Resources and Tourism (MNRT) and the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) in managing the implementation of reforestation activities in the country. Data were collected from MNRT, PMO-RALG, including the Tanzania Forest Services Agency (TFS) under MNRT and the six Local Government Authorities (LGAs): Kilwa DC, Handeni DC, Longido DC, Igunga DC, Ushetu DC, and Meatu DC. It covered four Financial Years, starting from 2021/22 to 2024/25. This period was selected because the Financial Year 2021/22 marked the launch of MNRT and PMO-RALG's strategic plans (2021/22-2025/26), making it a logical baseline for evaluating institutional effectiveness in managing reforestation activities.

Main Audit Findings

(a) Reforestation Strategies did not Sufficiently Cover Regions and District Conditions

¹ <https://forestry.com/forestry-management/sustainable-practices/afforestation-vs-reforestation/#:~:text=Forests%20are%20the,never%20been%20greater>

The audit found that reforestation strategies did not adequately account for variations in forest cover or deforestation rates across regions and districts. Instead, the strategy focused on achieving a uniform annual target of planting 1.5 million trees per LGA, without accounting for the extent of forest loss or local conditions. As a result, highly deforested regions, such as Ruvuma, Lindi, and Tabora, were not prioritised for reforestation efforts that could have targeted the most deforested areas for effective forest restoration.

Furthermore, reforestation did not sufficiently address key drivers of deforestation, such as agricultural expansion, population growth, and overgrazing, particularly in unreserved areas, where most forest losses occur. This was attributed to a lack of intersectoral coordination among the forestry, land, agriculture, and livestock sectors, which, in turn, limits the strategic focus and effectiveness of reforestation activities.

(b) LGAs did not Prepare a Plan for the Implementation of Reforestation Activities

The audit noted that none of the six visited LGAs had prepared detailed plans to implement the annual target of planting 1.5 million trees per LGA, as required under Para 14.2 of the National Environmental Master Plan for Strategic Interventions (2022-2032). These plans were expected to outline key elements, including planting sites, species selection, seedling acquisition strategies, post-planting measures, and required resources. This shortcoming was attributed to MNRT and PMO-RALG's ineffective monitoring and enforcement, which failed to ensure accountability among LGAs in achieving their targets.

As a result, between the Financial Years 2021/22 and 2024/25, five out of six LGAs visited did not meet their annual tree-planting targets. It was observed that the average percentage achievement of the 1.5 million tree-planting targets in the visited LGAs was 52.5% for Kilwa DC, 14.2% for Longido DC, 60.5% for Handeni DC, 73.7% for Igunga DC, 16.5% for Meatu DC, and 143% for Ushetu DC.

(c) Insufficient Provision of Tree Seedlings for Reforestation Activities

The audit noted that between 2021/22 and 2024/25, the LGAs' demand for tree seedlings was 1.104 billion, while the Tanzania Forest Services (TFS) produced only 135,750,447 seedlings, meeting just 12% of the demand and leaving 88% shortfall. It was also noted that LGAs over-relied on TFS for the provision of tree seedlings and did not prioritise establishing tree nurseries within their jurisdictions to support reforestation efforts. The audit noted that two of the six visited LGAs had established their own nurseries to address seedling shortages during the implementation of reforestation activities. This insufficient provision of tree seedlings limited LGAs' capacity to meet the national reforestation target of planting 1.5 million trees annually.

(d) Absence of Post-Planting Measures to Ensure Survival of the Planted Trees

The audit noted that none of the six visited LGAs had developed and implemented a formal post-planting control and monitoring mechanism to ensure the survival of planted trees. Field visits revealed that post-planting measures, such as weeding, fire protection, beating-up, and community awareness, were not formally implemented, with LGAs relying only on ad hoc patrols. As a result, the planted trees were overgrown with weeds and lacked fire barriers, leaving them vulnerable to damage from fires and other encroachments. Consequently, from 2021/22- 2024/25, the average tree survival rate in the visited LGAs ranged from 68% to 89%, falling short of the intended 100% survival rate for the target of 1.5 million trees planted annually.

(e) Ineffective Preparation and Implementation of the Forest Management Plan for the Reserved Forests

The audit noted that, as of June 2025, 735 of the 2,306 forest reserves assessed (32%) had a Forest Management Plan to guide conservation and reforestation activities. The remaining 68%, which were mainly Village Forest Reserves, were managed without approved forest management plans. It was also noted that, in the LGAs with Forest Management Plans, the plans were not effectively implemented, resulting in deficits in tree

regeneration in the production forests where harvesting was allowed.

The ineffective preparation and implementation of the Forest Management Plans was not only attributed to limited budget allocations by LGAs and TFS but also to limited technical support for communities to facilitate the preparation of village forest management plans. As a result, most forest reserves were managed through ad hoc patrols rather than structured conservation frameworks, thereby undermining sustainable forest management and reforestation efforts.

(f) Inadequate Monitoring and Evaluation of Reforestation Activities

The audit noted that MNRT and PMO-RALG did not effectively monitor and evaluate reforestation activities, with most efforts being directed to development projects and donor-funded programs. It was noted that, despite receiving annual planting statistics and reports from LGAs and TFS, respectively, neither PMO-RALG nor MNRT effectively evaluated the performance in implementing reforestation activities. Ineffective monitoring and evaluation were attributed to the non-inclusion of reforestation activities in the annual monitoring and evaluation plans, thereby preventing the timely identification of challenges such as low tree seedling survival, low community participation, and forest encroachment. It also leads to inadequate implementation of management plans, thereby undermining national reforestation activities.

Audit Conclusion

The audit concludes that MNRT and PMO-RALG did not effectively manage the implementation of reforestation activities to ensure forest restoration in the country. Despite the existence of national strategies and policies, reforestation activities were hindered by inadequate seedling production, limited post-planting measures, and the absence of management plans to guide conservation activities in reserved forests, resulting in only partial achievement of reforestation targets and inadequate survival of planted trees. Also, the LGAs' allocation of resources to reforestation activities, coupled with inadequate collaboration among key stakeholders, undermined the effectiveness of reforestation. This contributed to the continued decline in forest cover, evidenced by an average annual loss of

approximately 376,970 hectares.

Audit Recommendations

Recommendations for MNRT

The Ministry of Natural Resources and Tourism is urged to:

- i) Establish localised reforestation activities that use spatial data to prioritise areas with high deforestation and address deforestation drivers, ensuring forest restoration in the country; and
- ii) Ensure inclusion of reforestation activities in the Ministry's Monitoring and Evaluation Plan to facilitate monitoring and evaluation of TFS's reforestation activities and to ensure actions are taken to address the noted challenges.

Recommendations for PMO-RALG

The Prime Minister's Office - Regional Administration and Local Government is urged to:

- i) Ensure LGAs prepare tree-planting plans to facilitate reforestation in their areas. The plans should include identifying strategic areas for reforestation to ensure high-deforestation areas are addressed; and
- ii) Ensure LGAs prioritise reforestation activities in resource allocation to facilitate effective tree planting, the implementation of post-planting measures, and the preparation and implementation of forest management plans for Local Government and Village Forest Reserves, to guide reforestation in the reserved forests under LGAs and villages.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Audit

Forests are vital ecosystems that sustain life on Earth by regulating the water cycle, absorbing carbon dioxide, and supporting biodiversity. They provide essential ecological services that maintain environmental balance and contribute to livelihoods, especially in rural communities. However, global deforestation poses a serious threat to these functions, highlighting the urgent need for restoration and conservation efforts.²

Tanzania has approximately 48.1 million hectares of forest, equivalent to 54.4% of the country's total land area. These include mangroves, highland and lowland forests, open- and closed-canopy forests, thickets, and tree plantations. Despite this substantial forest cover, the country experiences an annual loss of about 376,970 hectares of its forested land³.

Globally, reforestation gained momentum in the 1970s, driven by United Nations Environment Programme (UNEP) initiatives that promoted international frameworks for forest conservation and restoration. Tanzania has aligned itself with these global commitments through several national initiatives. These include the development and adoption of various policies and bylaws, such as the National Forest Policy 1998, the National Strategy for Urgent Actions on Land Degradation and Water Catchment (2006), the National Land-Use Framework Plan (2011-2031), and the National REDD+ Strategy. Collectively, these policies aim to promote sustainable forest management, reverse deforestation, and enhance carbon storage through targeted reforestation and landscape restoration programs.

1.2 Motivation of the Audit

Despite government efforts to combat deforestation through reforestation, deforestation persists across the country. The following concerns motivated

² <https://forestry.com/forestry-management/sustainable-practices/afforestation-vs-reforestation/#:-:text=Forests%20are%20the,never%20been%20greater.>

³ Mapping And Monitoring Forest Cover in Tanzania from 2010 - 2021

the audit to assess the management of the reforestation activities in the country.

Existence of Forest Cover Loss in the Country: According to the Report of Mapping and Monitoring Forest Cover in Tanzania (December 2024), Tanzania loses approximately 376,970 hectares of forest annually. Additionally, the National Forest Policy Implementation Strategy (2021-2031) identified the main causes of deforestation as forest clearing for agriculture, wildfires, persistent reliance on wood fuel for energy, overexploitation of wood resources, and unsustainable land-use practices. Also, rapid population growth has significantly accelerated deforestation due to increased demand for food, housing, infrastructure, fuelwood, furniture, and construction materials, leading to extensive tree cutting and placing immense pressure on forest resources.

Reported Contribution of Forest Products to the National Economy: According to the Report on the Contribution of the Forest Sector to the National Economy (2021), the forest products contribution to the National Economy was estimated to be the Gross Value Added (GVA) of TZS 4.65 trillion annually. The estimation was based on the value of several forest products in the sector, including charcoal, firewood, logs, poles, honey and beeswax, wild fruits, gums and resins, withies, and seed and seedling production. It further reported that charcoal accounted for almost 45.64% of the forest sector's gross value added, and 50% of this came from wholesalers and retailers that are not formally governed or recognised. Also, firewood accounted for approximately ten per cent of the forest sector's gross value added. However, despite the stated contribution of charcoal and firewood, these forest products were stated as the main driver of deforestation in the country⁴. This indicates the need for sustainable forest management and effective reforestation strategies to ensure sustainable forest products and minimise impacts from charcoal, firewood, and logs.

Risk to the Achievement of the Third National Five-Year Development Plan (FYDP III) and Sustainable Development Goals (SDGs) Targets on Forest Conservation and Reforestation: The Government of Tanzania, through the Third National Five-Year Development Plan (FYDP III) 2021/22-

⁴ National Forest Policy Implementation Strategy, 2021-2031

2025/26, prioritises the sustainable use, conservation, and restoration of forests as critical to environmental sustainability and socio-economic development. The plan set a key national target to reduce the annual deforestation rate from 469,420 to 234,710 hectares by 2025/26. However, various challenges, including the invasion and encroachment into forest areas and the harvesting of natural and cultural resources for economic activities such as mining, cultivation, and livestock keeping, were reported to undermine the reforestation initiatives. Hence, indicating the risk of attaining the intended targets in forest conservation⁵. At the global level, this challenge aligns with goal 15.2 of the United Nations Sustainable Development Goals (SDG), which calls for the sustainable management of all forest types, halting deforestation, restoring degraded forest landscapes, and substantially scaling up afforestation and reforestation efforts by 2030.

1.3 Design of the Audit

1.3.1 Audit Objective

The main objective of the audit was to assess whether the Ministry of Natural Resources and Tourism (MNRT) and the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) effectively managed the implementation of reforestation activities to ensure forest restoration in the country.

Specific Audit Objectives

To address the main audit objective, four specific objectives were used to assess whether MNRT and PMO-RALG had ensured that:

- (a) Reforestation activities were effectively planned to support successful implementation;
- (b) Reforestation activities were implemented effectively and efficiently to ensure sustainable forest restoration;

⁵ Report on Carbon Trading in Forest Reserves and Wildlife Conservation Areas in Tanzania, 2024

-
- (c) Effective coordination existed between MNRT, PMO-RALG, and other stakeholders in managing reforestation activities; and
 - (d) Reforestation activities were effectively monitored and evaluated to support sustainable forest restoration in the country.

To clearly address the above audit objectives, audit questions and sub-audit questions were used during the audit, as presented in *Appendix 2*.

1.3.2 Scope of the Audit

The main audited entities were the Ministry of Natural Resources and Tourism (MNRT) and the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG). MNRT was selected because it is responsible for preparing forest management policies, guidelines, and strategies that govern reforestation activities, as well as for managing their implementation. Also, through the Tanzania Forest Services Agency (TFS), MNRT is responsible for seedling production and implementing reforestation activities at the National Forests. PMO-RALG was selected because it is responsible for managing the implementation of reforestation activities at the Local Government Authorities (LGAs).

Similarly, the audit covered TFS and LGAs, as TFS is responsible for seedling production and implementing reforestation activities at the national forest, while LGAs implement reforestation activities in village forest areas and local government forests in their respective areas. Additionally, the Tanzania Forest Fund (TaFF) was covered, as it is mandated to collect and disburse a 5% levy on forest products to LGAs for tree planting.

The main audit focus was on assessing the effectiveness of managing the reforestation activities in the country. Specifically, to examine the effectiveness of planning, implementation, coordination, and monitoring and evaluation of reforestation activities. In terms of planning, the audit assessed the sufficiency of reforestation activities, the adequacy of resource allocation, and the plans developed to guide their implementation. Regarding implementation, the audit assessed the availability of seedlings, the establishment of post-planting controls, the level of practice of joint forest management systems, and the preparation of the forest management plans. In the area of coordination, the audit examined the existence of clear

mechanisms to facilitate information sharing among stakeholders, the coordination of NGOs' contributions, and the effectiveness of collaboration between TFS and LGAs in implementing reforestation activities at the community level. Lastly, under monitoring and evaluation, the audit assessed the availability and effectiveness of monitoring tools, the adequacy of follow-up actions, and the effectiveness of mechanisms for evaluating the performance of TFS and LGAs in implementing reforestation activities.

The audit covered the entire country. However, for verification purposes, data were collected from six LGAs across six regions where reforestation activities were implemented. These LGAs were Kilwa DC in Lindi, Longido DC in Arusha, Ushetu DC in Shinyanga, Handeni DC in Tanga, Igunga DC in Tabora, and Meatu DC in Simiyu Region. Also, the audit covered reforestation activities across all types of reserved forests, including National Forest Reserves under TFS, Local Government Forest Reserves, and Village Forest Reserves.

Furthermore, the audits covered four years (2021/22 to 2024/25), selected to examine performance trends in implementing reforestation activities since the launch of the National Climate Change Response Strategy (2021-2026), which explicitly promotes forest restoration as a central adaptation measure. Additionally, fiscal year 2021/22 marks the initiation of strategic plans for MNRT, PMO-RALG, TFS, and LGAs, making it a logical baseline for evaluating institutional effectiveness in managing reforestation activities.

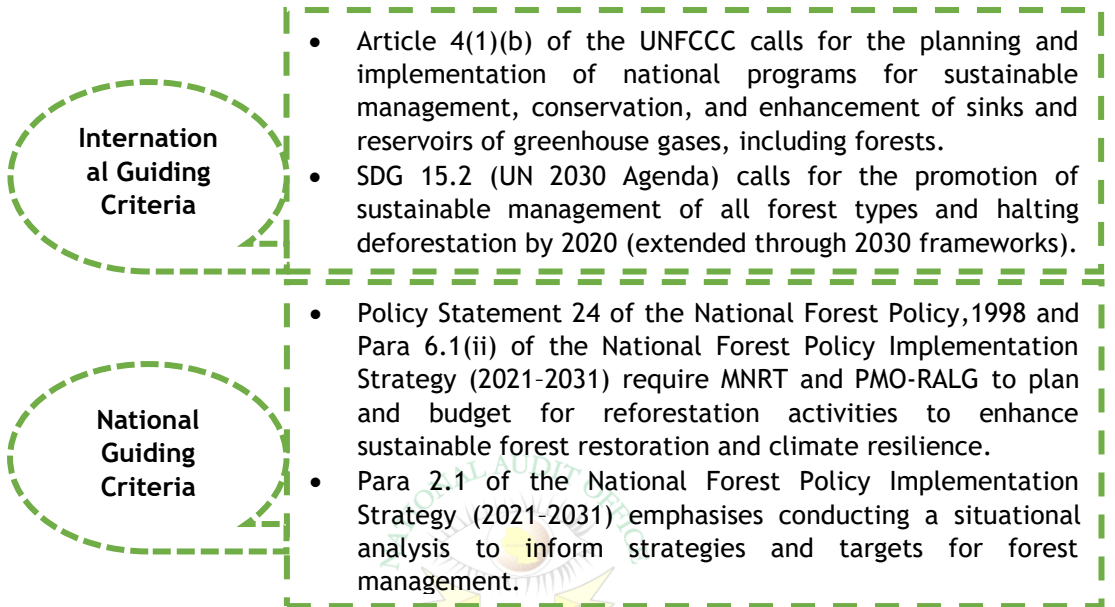
1.3.3 Assessment Criteria

The assessment criteria were drawn from various sources, including the respective audited entity mandates and guidance for performing their functions. The sources of criteria include Policies, Legislation, Guidelines, Manuals, and Strategic plans.

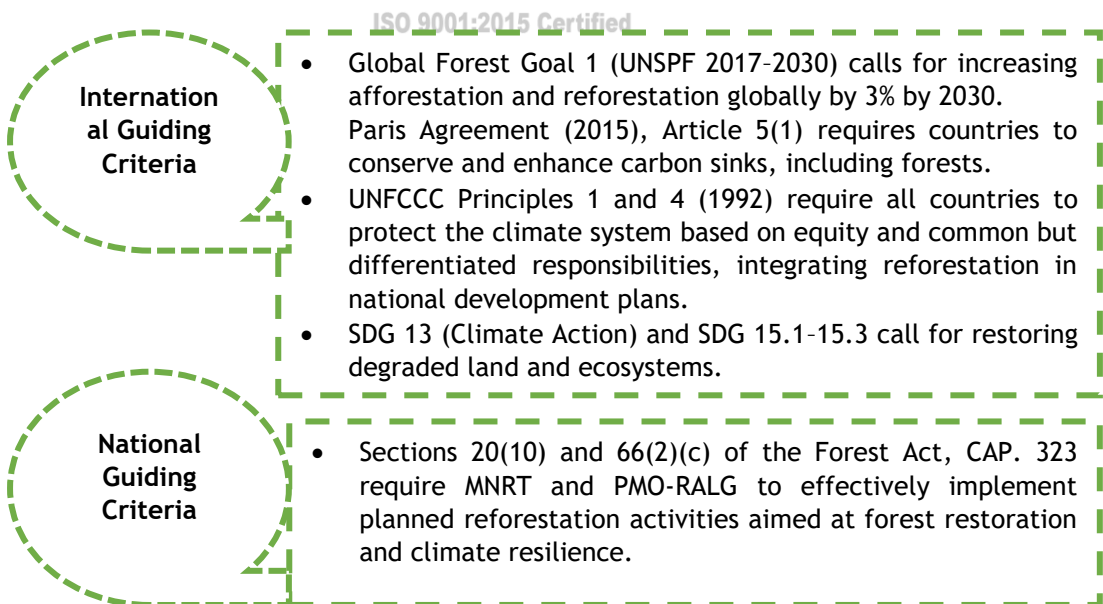
The criteria are described in **Figure 1.1**.

Figure 1.1: Criteria Used in Assessing the Management of Reforestation Activities

(a) Planning for the Reforestation Activities



(b) Implementation of Reforestation Activities



(c) Coordination in the Implementation of Reforestation Activities

International Guiding Criteria

- Global Forest Goal 6 (UNSPF 2017-2030) calls for enhancing cooperation, coordination, and coherence on forest-related issues across sectors and levels of governance.
- UNCCD (1994), Article 10(2) (a-f) calls for coordination between national and local authorities and stakeholder participation in combating land degradation and desertification.
- SDG 17 (Partnerships for the Goals) insists on the need to promote multi-stakeholder partnerships for implementing sustainable development objectives.

National Guiding Criteria

- Section 3(g) of the Forest Act, CAP.323 mandates MNRT and PMO-RALG to strengthen coordination among stakeholders in forest management.
- Para 2.5) of the National Forest Policy Implementation Strategy (2021-2031) requires MNRT to strengthen coordination between central and local government levels.
- Para 5.2(v) of the National Environmental Policy (2021) assigns Regional Secretariats coordination roles in environmental management.zz

(d) Monitoring of the Reforestation Activities

International Guiding Criteria

- Global Forest Goal 5 (UNSPF 2017-2030) calls for the promotion of governance frameworks, monitoring, and reporting systems to assess progress toward sustainable forest management.
- Articles 16 & 17 of the UNCCD emphasise information collection, analysis, and systematic observation for monitoring land degradation trends and progress.

National Guiding Criteria

- Policy Statement 29 of the National Forest Policy, 1998 stipulates that the role of the sectoral administration focuses on monitoring and facilitation of the reforestation activities
- Section 11 of the Forest Act, CAP. 323 requires all National, District and Village Forest Reserves to have a management plan including provisions for conservation, which inherently requires monitoring of implementation of that plan.

Source: Auditors' Analysis of Policies and Legislation, 2025

1.3.4 Sampling, Methods for Data Collection and Analysis

Below are detailed explanations of the sampling techniques and methods used, along with data collection and analysis.

(a) Sampling of the Visited Districts

The Audit Team used a purposive sampling method to select regions and districts to be visited, ensuring sufficient and appropriate data were collected and verifying the extent of reforestation implementation in the respective LGAs. This method enables auditors to maximise limited resources by targeting LGAs under established selection criteria.

Three factors were considered when selecting these LGAs: the forestry zone, target achievement in planting trees, and the beneficiaries of the tree planting levy from TaFF. These factors are explained below.

(i) Forestry Zone

According to the Technical Order No. 1 of 2021, Tanzania's regions are grouped into four forestry zones based on climatic conditions, a key factor in determining the tree species suitable for each zone. The zones are presented in Table 1.1.

Table 1.1: Forestry Zones and their Regions

Forestry Zone	Regions
Lake Victoria	Kagera, Geita, Mwanza, Shinyanga, Simiyu, Mara
Inland Plateau	Kigoma, Manyara, Ruvuma, Singida, Dodoma, Tabora, Katavi, Rukwa
Highland Areas	Mbeya, Songwe, Iringa, Njombe, Morogoro, Tanga, Kilimanjaro, Arusha
Coast	Mtwara, Pwani, Lindi, Dar es Salaam

Source: Auditors' Analysis of the Technical Order No.1 of 2021, 2025

Based on this categorisation, the audit selected LGAs from each zone to ensure that the assessment of reforestation activities in LGAs considers existing climatic factors.

(ii) Performance of LGAs in Planting Trees

The sampling process accounted for each LGA's performance by calculating the percentage of planted trees achieved from 2020/21 through 2023/24 relative to the intended target of 1.5 million trees per year. Underperforming LGAs were identified for each zone based on their achievement of the annual targets. Since the audit aims to assess existing challenges and recommend improvements for each forestry zone, it selected the LGA with the lowest performance to identify challenges hindering progress in reforestation activities.

Additionally, one LGA with the highest number of trees planted was selected from a forest zone that generally lacks favourable climatic conditions for tree growth. This selection enabled auditors to explore the factors that contributed to its relative success despite environmental limitations. The use of this comparative approach helps auditors to identify the root causes of underperformance in other areas and support the formulation of clear, evidence-based recommendations for improvement.

(iii) LGAs Benefited from Tree Planting Levy

The Audit Team considered LGAs that benefited from the five per cent tree-planting levy from TaFF. This enabled the auditor to assess the management of funds issued by Local Government Authorities for tree-planting activities. Therefore, in each forest zone, LGAs that benefited from this funding and had the lowest tree-planting performance were prioritised. Based on the stated factors, the selected LGAs were Kilwa DC-Lindi, Longido DC -Arusha, Handeni DC-Tanga, Igunga DC - Tabora, Ushetu DC - Shiyanga, and Meatu DC Simiyu, as summarised in **Table 1.2** and in more detail in **Appendix 3**.

Table 1.2: Selected LGAs and the Reasons for Selection

Forestry Zone	Selected Regions	Selected LGA	Reason
Coast Zone	Lindi	Kilwa DC	<ul style="list-style-type: none"> Kilwa was an underperforming LGA in tree planting, achieving only 16.12% of the target in this zone. The LGA received TZS 192 million in funds from TaFF for tree planting.
Highland Areas	Arusha	Longido DC	<ul style="list-style-type: none"> Longido was underperforming in the Highland Areas, achieving only 5.7% of the target.
	Tanga	Handeni DC	<ul style="list-style-type: none"> Handeni District Council did not meet its tree-planting target, achieving only 68.12% of the annual goal, despite receiving the highest tree-planting levy among Local Government Authorities (LGAs). In 2023/24, Handeni was allocated Tanzania Shillings 200 million specifically for tree planting.
Inland Plateau	Tabora	Igunga DC	<ul style="list-style-type: none"> This LGA was underperforming in the Inland Plateau Zone, achieving only 7.8% of the target.
Lake Zone	Shinyanga	Ushetu DC	<ul style="list-style-type: none"> The LGA, which exceeded the tree planting target by 156.57% of the target achievement
	Simiyu	Meatu DC	<ul style="list-style-type: none"> This LGA in the Lake Zone underperformed, achieving only 12.15% of the target. It also benefited from the TaFF Tree Planting Levy (45 million TZS).

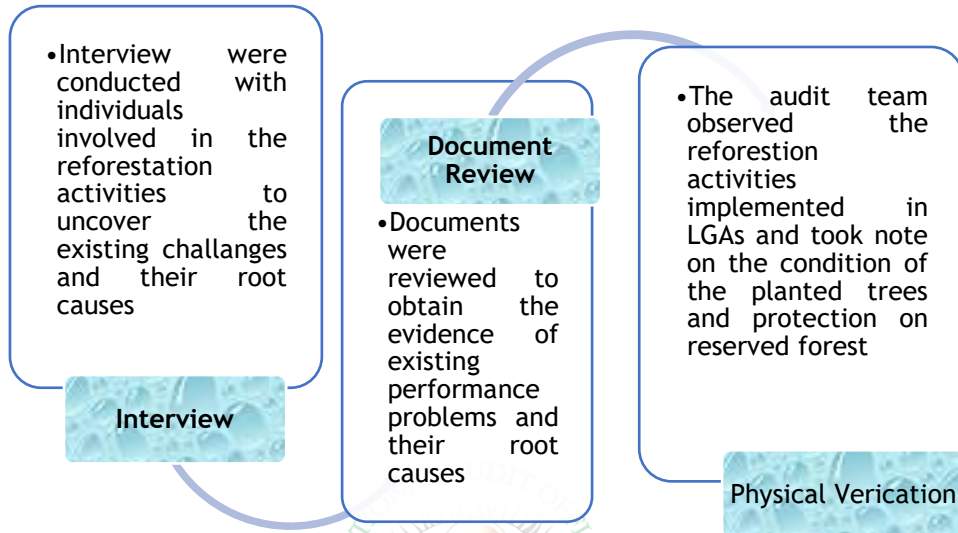
Source: Auditors' Analysis of the Tree Planting Data and the List of LGAs Benefited with the Tree Planting Levy, 2025

(b) Methods for Data Collection

Both qualitative and quantitative data were collected from reviewed documents, including progress reports, monitoring reports, forest management plans, and forest cover assessment reports. In addition, interviews were conducted with MNRT and PMO-RALG officials. Likewise, physical verification of the planted trees and forest status was conducted in the six sampled LGAs. All these were done in order to provide conclusive

evidence on the management of reforestation activities. **Figure 1.2** provides details on the methods used during data collection.

Figure 1.2: Methods for the Data Collection



Source: Auditors' Analysis of the Methods for the Data Collection, 2025

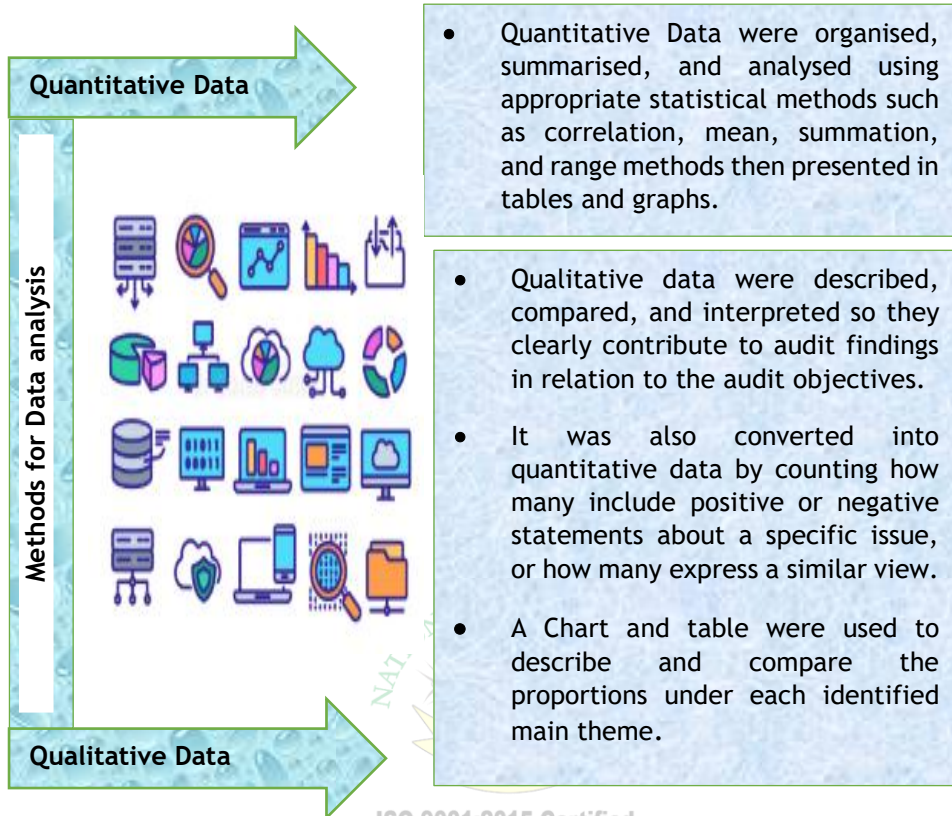
More details on the data collection methods are provided in **Appendices 4** and **5**.

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(c) Methods for the Data Analysis

The methods used to analyse both qualitative and quantitative data are described in **Figure 1.3**.

Figure 1.3: Methods for the Data Analysis



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Source: Auditors' Analysis of the Methods for the Data Analysis, 2025

1.4 Validation of the Data and Findings

The management of the MNRT and PMO-RALG were given the opportunity to go through the Report and comment on the facts, figures, and information presented. The management of MNRT and PMO-RALG confirmed the accuracy of the information presented in this report, and their comments and responses to the issued recommendations are presented in **Appendix 1**.

The Report was also reviewed by subject-matter experts in natural resource management, specifically specialists on forest management, to provide independent opinions, views, and comments on the accuracy, completeness, and consistency of the facts and figures presented throughout the Report.

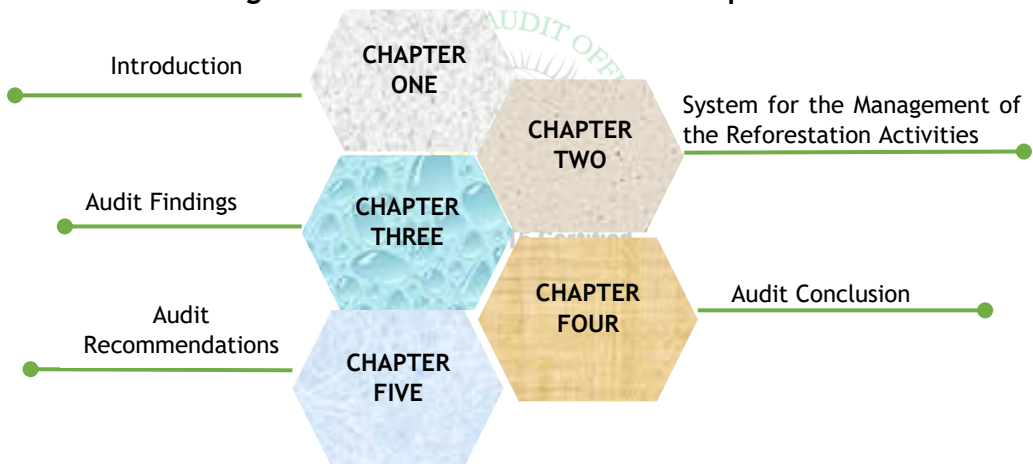
1.5 Standards Used for the Audit

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) issued by the International Organisation of Supreme Audit Institutions (INTOSAI). These standards require that the audit be planned and performed to obtain sufficient and appropriate evidence that provides a reasonable basis for the findings and conclusions based on the audit objectives.

1.6 Structure of the Report

This audit report is structured into five main chapters, each addressing a specific aspect of the audit. The organisation of these chapters and a summary of their respective contents are illustrated in **Figure 1.4**.

Figure 1.4: Structure of the Audit Report



CHAPTER TWO

SYSTEM FOR THE MANAGEMENT OF THE REFORESTATION ACTIVITIES IN TANZANIA

2.1 Introduction

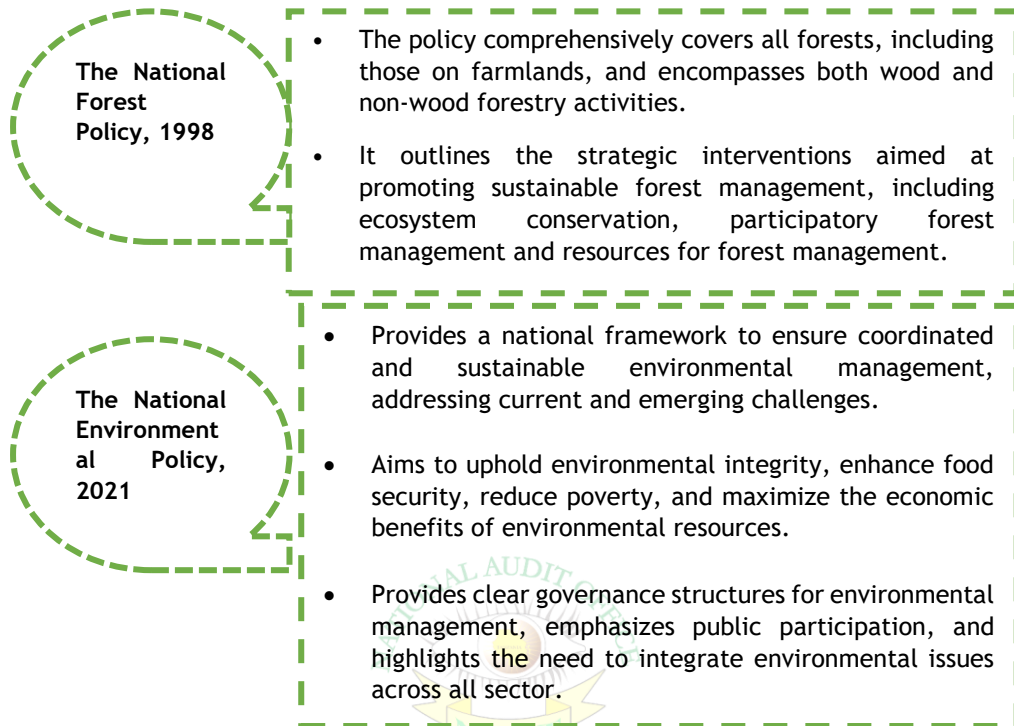
This chapter outlines the system for the management of the reforestation activities in the country. It presents policies, the legal framework, strategies, and plans governing reforestation activities in the Country. It also presents the roles and responsibilities of key actors, funding arrangements, and the processes for the management of the reforestation in the country.

2.2 Legal Framework Governing the Implementation of the Reforestation Activities

2.2.1 The Governing Policies

The successful implementation of the reforestation activities in Tanzania is guided by a set of national policies that provide strategic direction and regulatory support. These policies ensure alignment with environmental, land, and forestry management objectives. **Figure 2.1** outlines the key policies that collectively shape the planning, coordination, and execution of reforestation efforts across the country.

Figure 2.1: Key Policies Governing the Implementation of the Reforestation Activities

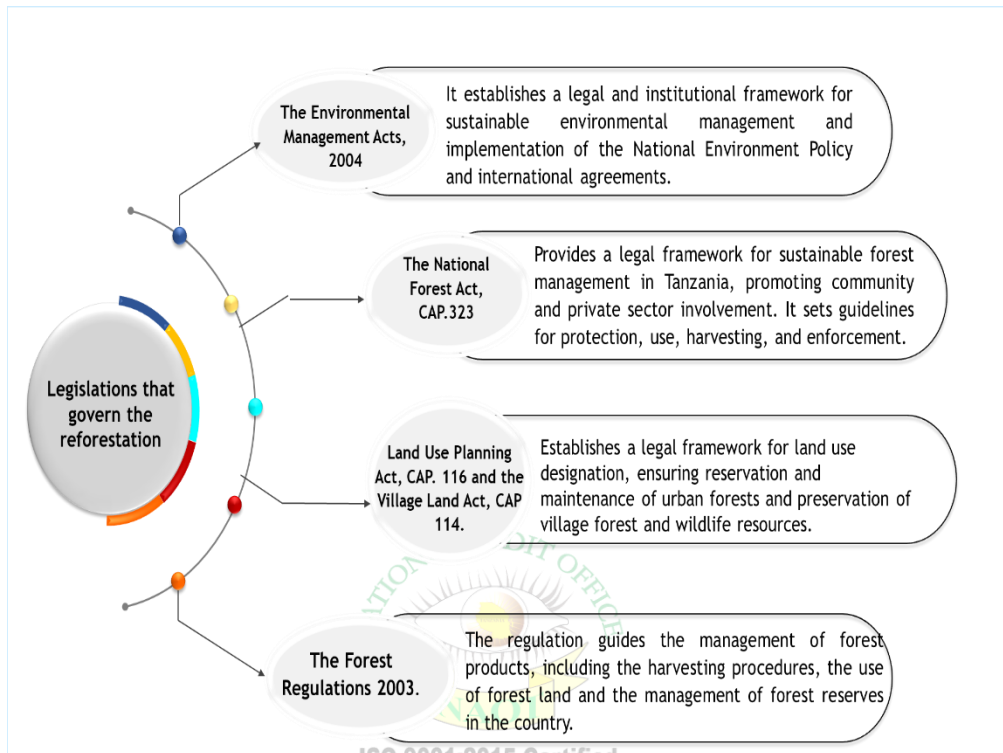


Source: Auditors' Analysis of the Governing Policies for the Implementation of the Reforestation Program, 2025

2.2.2 Governing Legislation (Acts and Regulations)

Reforestation activities in Tanzania are guided by several laws and regulations that define institutional responsibilities and required management procedures. **Figure 2.2** presents the governing laws and their roles in reforestation activities.

Figure 2.2: Key Legislation Governing the Implementation of the Reforestation Program in Tanzania

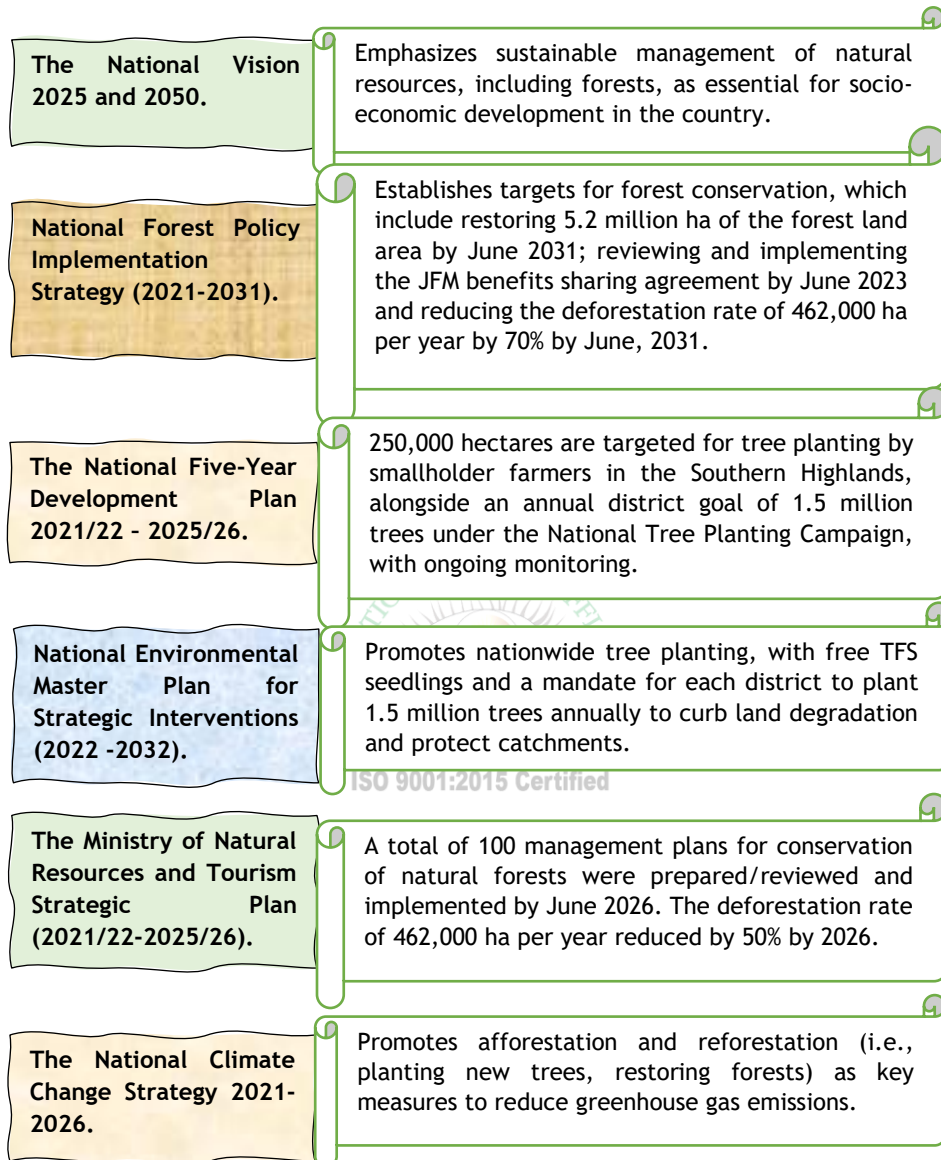


Source: Auditors' Analysis of the Legislation that Governs the Reforestation in the Country, 2025

2.2.3 National Vision, Plans and Strategies

Figure 2.3 summarises national plans and strategies that define institutional roles and operational priorities to support reforestation implementation. These documents guide coordinated reforestation efforts and align them with environmental, climate, and development objectives.

Figure 2.3: Key Plans and Strategies Supporting the Implementation of the Reforestation Activities



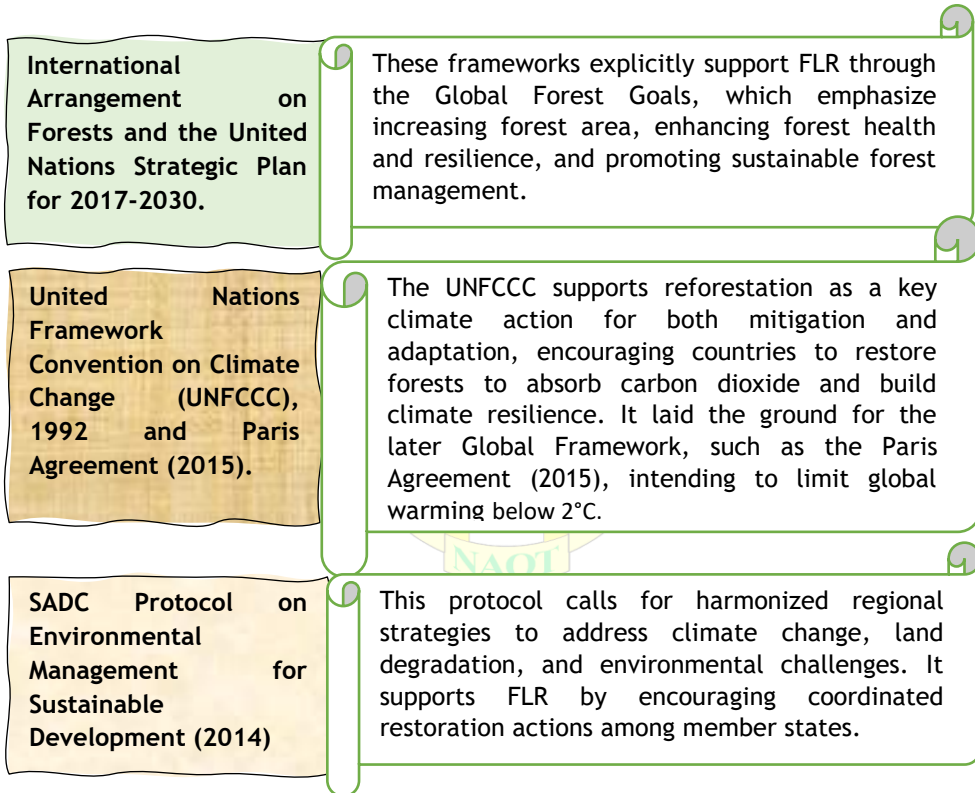
Source: Auditors’ Analysis of the Plans and Strategies for Reforestation Program, 2025

2.2.4 UN Frameworks and Multilateral Environmental Agreements

Tanzania’s commitment to reforestation is reinforced through global commitments and its participation in key multilateral environmental agreements, including the UNFCCC, CBD, and UNCCD. These frameworks

promote sustainable forest management, halt deforestation, and encourage large-scale restoration and reforestation as integral components of national development and climate resilience. **Figure 2.4** highlights key international and regional frameworks that support national reforestation objectives.

Figure 2.4: UN SDGs and Multilateral Environmental Agreements

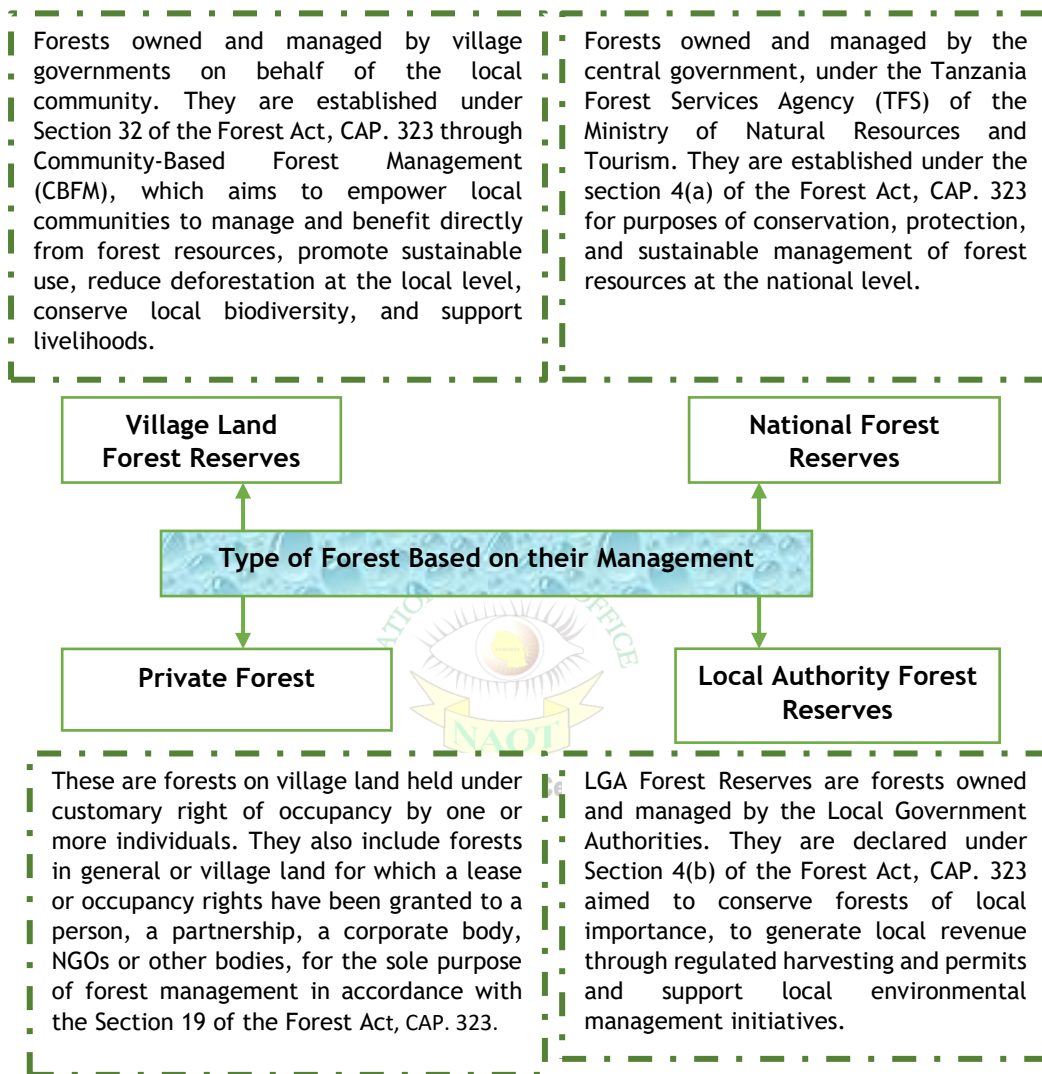


Source: Auditors' Analysis of the List of Conventions that Govern the Environmental Issues in the Country, 2025

2.3 Types of Forest

The Tanzania Forest Act, CAP. 323 classifies forests according to their governance arrangements in the country. This includes National Forest, Local Government Reserves, Village Forest Reserves and Private Forests as described in **Figure 2.5**.

Figure 2.5: Types of Forest Based on their Management and Governance



Source: Auditors' Analysis of the Forest Act, CAP. 323, 2025

2.4 Roles and Responsibilities of Key Players and Stakeholders

The key players in the management of reforestation activities in the country include: the Ministry of Natural Resources and Tourism (MNRT), the Tanzania Forest Service Agency (TFS), the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG), and the Tanzania Forest Fund (TaFF). The roles of these actors are detailed hereunder:

a) Ministry of Natural Resources and Tourism (MNRT)

The Ministry of Natural Resources and Tourism (MNRT) is the central government body legally mandated to oversee the management of forest resources and the implementation of reforestation activities across the country. The Ministry, through its Forestry and Beekeeping Division, is required to: develop, review, monitor, and evaluate the implementation of the National Forest Policy, and related legislation, strategies, and standards. It is also mandated to develop and disseminate forestry extension services guidelines and monitor their implementation; provide technical advice and guidance on forest management activities, including reforestation; and coordinate and guide research undertaken by institutions and organisations in priority forestry research areas.

b) Tanzania Forest Service Agency (TFS)

Tanzania Forestry Services Agency (TFS) has specific roles in implementing reforestation activities in the country. The key roles of TFS related to reforestation include: develop and implement Forest Management plans for reforestation activities at the National Forest Reserves, promote, establish, and manage plantations and nurseries for tree growing and reforestation, facilitate and support community-based forest management and reforestation initiatives, and protect forest resources, including newly planted areas, from illegal activities such as illegal logging, encroachment, and fire in the National Reserved Forest.

c) Prime Minister's Office - Regional Administration and Local Government (PMO-RALG)

The Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) plays a central coordinating role in implementing reforestation activities at the regional and local levels across the country. It ensures that the national reforestation plans are integrated into local government development agendas and facilitates capacity-building for local authorities. PMO-RALG also oversees the supervision, monitoring, and reporting of forest restoration initiatives, promotes community participation, and enforces environmental bylaws at the grassroots level.

To ensure the effective implementation of the reforestation activities, PMO-RALG oversees key functions carried out by Local Government Authorities (LGAs), including: develop and implement forest management plans for reforestation activities in the District Forest Reserves, promote, establish, and manage tree planting activities within their respective areas of jurisdiction, and protect district and village forest resources, including newly planted areas, from illegal activities such as illegal logging, encroachment, and fire.

d) Tanzania Forest Fund (TaFF)

The Tanzania Forest Fund is a Public Conservation Trust Fund that serves as a funding mechanism for the sustainable conservation, management, and utilisation of forest resources in Tanzania Mainland. The roles of TaFF include: facilitating and funding the conservation, promotion, and management of forests by providing grants to groups and other stakeholders involved in the conservation, management, and development of forest resources; and developing and funding research to improve the conservation, promotion, and management of forest resources.

2.5 The Relationship among Stakeholders in the Implementation of the Reforestation Activities

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The implementation of reforestation activities in Tanzania operates within a multi-level governance structure that resembles an organisational chart, with clearly defined yet interconnected roles. At the apex are central government ministries, MNRT and PMO-RALG, which provide national policy direction, coordination frameworks, and regulatory oversight. The Tanzania Forest Services Agency (TFS) functions directly beneath these ministries as the specialised technical institution responsible for managing national forest reserves, issuing permits, regulating harvesting, enforcing forest laws, and providing professional guidance to subnational authorities.

Regional Secretariats and Local Government Authorities (LGAs) form the intermediate level of the structure, translating national directives into district-level planning, resource allocation, and monitoring activities. At the grassroots level, village governments, acting through Village Councils and Natural Resource Committees, are central to land allocation for tree

planting, oversight of Village Land Forest Reserves, and enforcement of by-laws relating to forest protection.

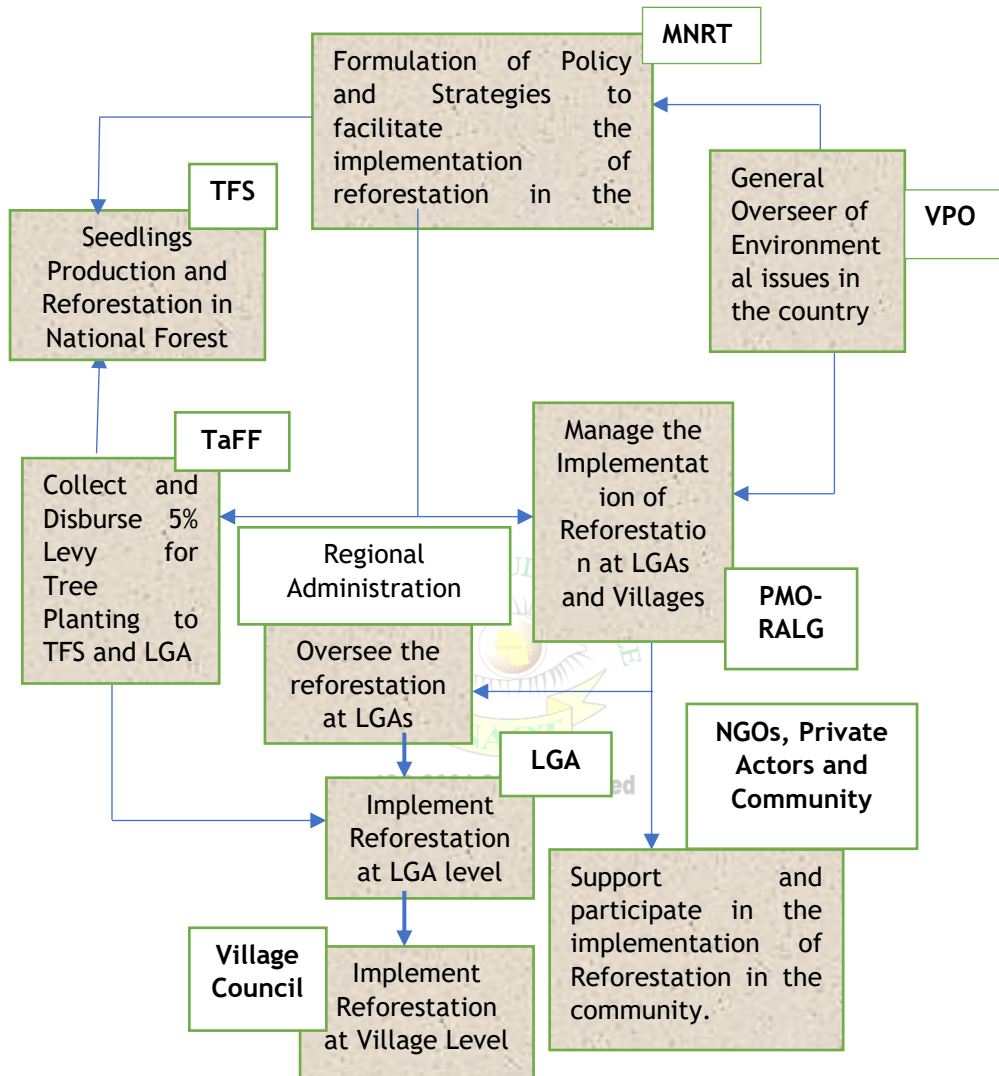
Alongside public institutions, the structure accommodates a growing range of non-state actors. These include private companies investing in commercial tree plantations, smallholder tree growers who plant trees as a long-term business, civil society organisations supporting restoration initiatives, and development partners providing financial and technical assistance through formal agreements with TFS, LGAs, or community institutions.

Within this organigram-like system, individuals—such as District Forest Officers, Village Executive Officers, TFS Zonal Managers, plantation managers, private tree farmers, community leaders, and sector specialists—perform practical day-to-day responsibilities aligned with their institutional roles. Their actions operationalise the mandates of their respective institutions, whether through regulatory enforcement, technical supervision, commercial tree planting, or community engagement.

However, despite the formal structure, the effectiveness of reforestation efforts is often influenced by gaps in coordination, overlapping roles, differing motivations among stakeholders (such as conservation, livelihood improvement, or commercial profit), and inconsistencies in communication across institutional levels.

Figure 2.6 shows the existing relationships among MNRT, TFS, PMO-RALG, LGAs, TaFF, Community, Private Actors, and NGOs in the management of reforestation activities in the country.

Figure 2.6: Relationship among Key Stakeholders in the Implementation of the Reforestation Activities

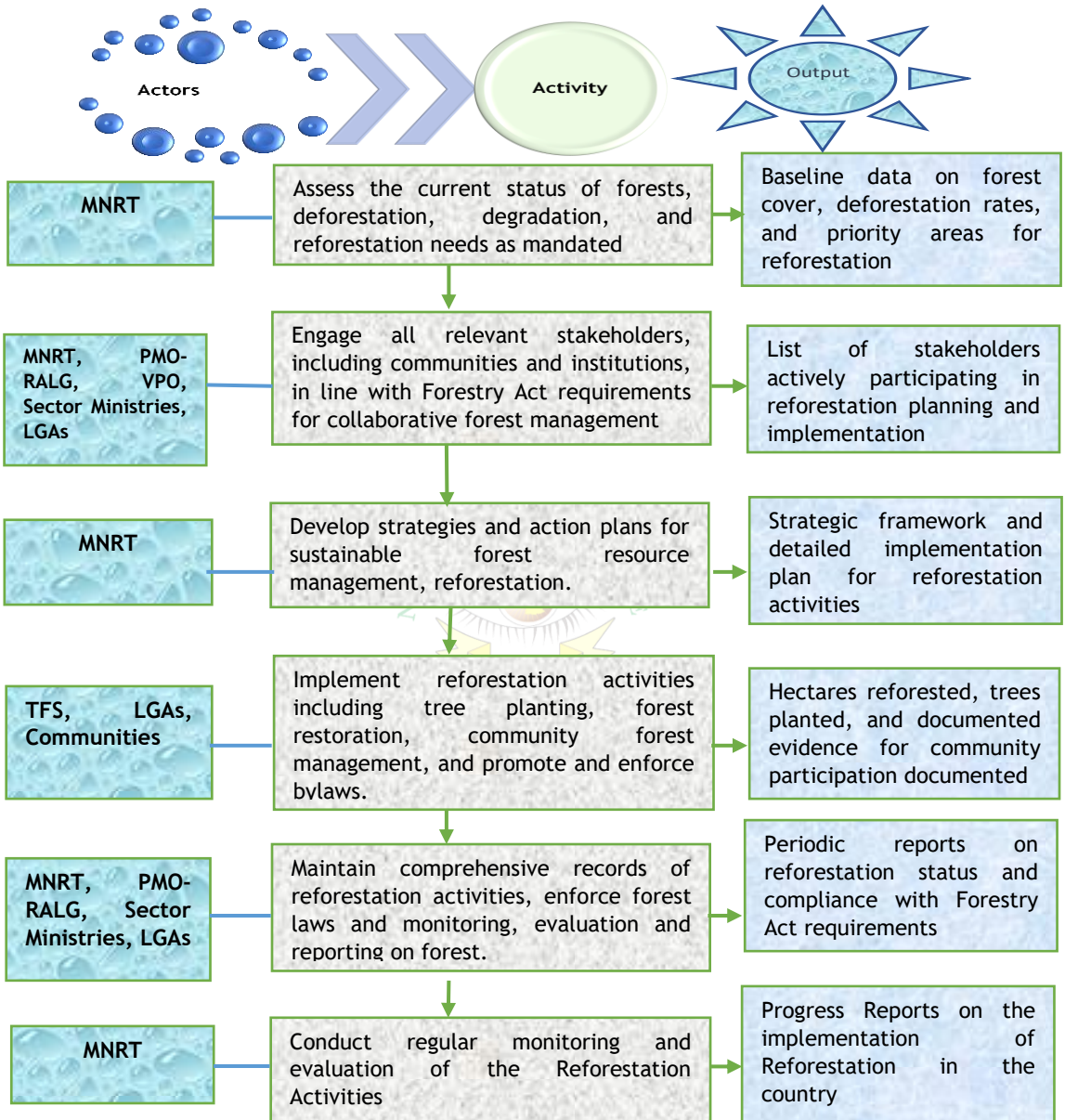


Source: Auditors' Analysis of the Stakeholders' Roles from the National Forest Policy Implementation Strategy, 2025

2.6 Key Processes for the Implementation of Reforestation in Tanzania

The reforestation in Tanzania involves a sequence of activities as illustrated in **Figure 2.7**.

Figure 2.7: Key Process for the Implementation of the Reforestation Activities



Source: Auditors' Analysis of the Reforestation Implementation Process from the National Forest Policy Implementation Strategy (2021-2031), 2025

2.7 Resources for the Implementation of the Reforestation Activities

Both MNRT and PMO-RALG require adequate financial and human resources to effectively implement reforestation activities. MNRT, through its Division of Forestry and Beekeeping, and TFS receive financial resources to support forest management initiatives, including reforestation. Similarly, PMO-RALG receives financial resources from the Central Government through the Regional Administration Division to facilitate regional administrative functions, including the implementation of reforestation activities. **Table 2.1** presents the details of funds received by MNRT and PMO-RALG.

Table 2.1: Amount of Funds Received by MNRT, PMO-RALG and TFS

Financial Year	Funds Received (TZS billion)		
	MNRT	TFS	PMO-RALG
2021/22	2.217	27.8	0.529
2022/23	2.012	32.5	1.085
2023/24	1.964	34.1	0.326
2024/25	1,843	30.0	0.529

Source: Auditors' Analysis of the MTEF and Progress Reports at MNRT and PMO-RALG, 2025

Furthermore, **Table 2.2** provides details on the human resources, namely the Forest Officers, for the management of reforestation activities under MNRT and PMO-RALG as of November 2025.

Table 2.2: Forest Officers at MNRT and PMO-RALG for Management of Reforestation Activities

Entity	Division/Directorate	Required Forest Officers	Available Staff
MNRT	Forest and Beekeeping	14	7
TFS	Resource Management and Tree Seed Production	3,521	1,927
PMO-RALG	Economic and Productive Sector Coordination (Forest Officers)	2	2
	LGAs	472	472
Total		660	613

Source: Auditors' Analysis of the Staffing Level at MNRT and PMO-RALG, 2025

The specific details regarding the allocation and utilisation of these resources are presented in **Appendix 6**.

CHAPTER THREE

AUDIT FINDINGS

3.1 Introduction

This chapter presents the findings on the effectiveness and efficiency of the Ministry of Natural Resources and Tourism (MNRT) and the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) in managing the reforestation activities. The findings include the extent of reforestation, planning for reforestation activities, implementation, coordination, and monitoring of reforestation activities in the country. The details of the findings are explained hereunder:

3.2 Extent of the Deforestation and Reforestation Activities in the Country

The National Environmental Policy, 2021, emphasises the enhancement of forest ecosystem conservation to sustainably provide environmental goods and services. This needed to be implemented through various initiatives, including the well-coordinated and effective implementation of reforestation activities by PMO-RALG and MNRT to improve forest cover and reverse the escalating impacts of deforestation and degradation.

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3.2.1 Loss of the Forest Cover at a Rate of 376,970 Hectares per Year

The review of the Mapping and Monitoring Forest Cover in Tanzania (2010-2021) revealed that although the deforestation rate has decreased, Tanzania Mainland continues to experience a steady loss of forest cover, due to ongoing forest loss across the country. This loss has multiple impacts, including increased greenhouse gas emissions that accelerate climate change and negatively affect local communities that depend on forest resources for their livelihoods. Forest Cover in Tanzania (2010-2021) is presented in **Table 3.1**.

Table 3.1: Extent of Forest Cover Loss in Tanzania Mainland

Descriptions	Year Covered During the Forest Cover Assessment		
	2010-2016	2016-2021	2021-2025
Forest Cover Loss (Ha)	2,660,000	1,510,000	Not Assessed
Average Annual Deforestation Rate (ha/yr)	435,800	376,970	Not Assessed

Source: Auditors' Analysis of the Mapping and Monitoring Forest Cover in Tanzania from 2010 to 2021, 2025

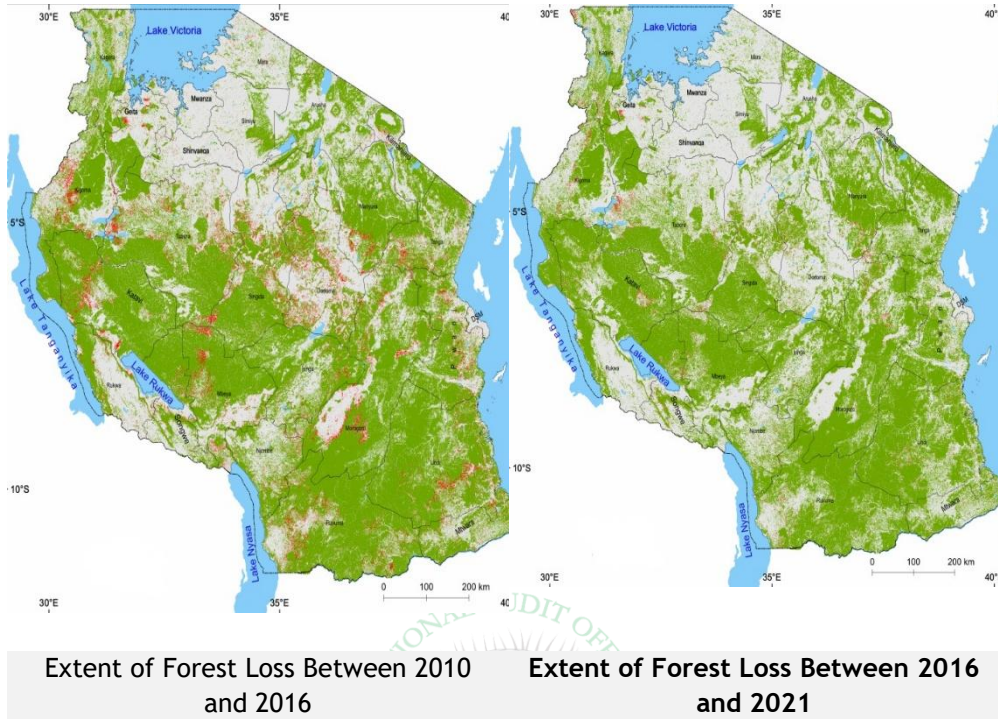
Table 3.1 shows that between 2010 and 2016, Tanzania Mainland lost approximately 2,660,000 hectares of forest cover, representing an average annual deforestation rate of 435,800 hectares per year. Furthermore, from 2016 to 2021, a total of 1,510,000 forest hectares were lost, yielding an average annual deforestation rate of 376,970 hectares. This trend demonstrates that the reforestation activities implemented during the assessed period were insufficient to offset the ongoing deforestation.

Furthermore, **Table 3.1** shows that changes in forest land cover between 2021 and 2025 were not assessed to determine progress in combating deforestation in the country. This was contrary to the Monitoring Framework of the MNRT's Strategic Plan (2021/22-2025/26), which requires an assessment of forest cover loss every 3 years.

The absence of an assessment of forest cover changes limits MNRT's ability to track progress toward achieving the planned target of reducing deforestation by 50% by June 2026, as outlined in Objective C, Target VII of its Strategic Plan.

Further, **Figure 3.1** shows the estimated extent of forest loss for the years 2016-2021.

Figure 3.1: Extent of Forest Loss Between 2016-2021



Source: Extract from the Report on Mapping and Monitoring Forest Cover in Tanzania 2016-2021

Legend

- Stable Forest
- Deforestation
- Non-Forest

Furthermore, the audit assessed the regional variations in deforestation rates across the Tanzania Mainland and revealed differences in forest cover loss among regions. **Table 3.2** presents the status of forest cover loss per region between 2016 and 2021, along with the estimated average annual deforestation rate for each region.

Table 3.2: Deforestation Rate Across Regions in Tanzania Mainland

Region	Forest Cover Loss (Hectare)	Deforestation Rate (Ha/ yr)
Ruvuma	173,000	43,250
Lindi	161,000	40,250
Tabora	157,000	39,250
Singida	103,000	25,750
Morogoro	92,500	23,125
Mara	92,000	23,000
Kigoma	88,000	22,000
Katavi	76,000	19,000
Dodoma	62,000	15,500
Songwe	61,000	15,250
Kagera	60,000	15,000
Mbeya	59,000	14,750
Mtwara	58,000	14,500
Pwani	57,000	14,250
Njombe	50,000	12,500
Iringa	48,000	12,000
Manyara	44,000	11,000
Tanga	42,000	10,500
Geita	24,000	6,000
Arusha	22,000	5,500
Rukwa	20,000	5,000
Mara	12,000	3,000
Kilimanjaro	10,000	2,500
Simiyu	8,000	2,000
Shinyanga	6,000	1,500
Mwanza	4,000	1,000

Source: Auditors' Analysis of the Statistics from the Mapping and Monitoring Forest Cover in Tanzania Report from 2010 to 2021, 2025

Table 3.2 shows that the Ruvuma Region recorded the highest deforestation rate at 43,250 hectares annually, followed by Lindi Region at 40,250 hectares annually, Tabora Region at 39,250 hectares annually, and Singida Region at 25,750 hectares annually. Conversely, Mwanza Region recorded the lowest deforestation rate at 1,000 hectares annually, followed by Shinyanga Region with 1,500 hectares annually.

According to the National Report on the State of the Environment (2019), the main drivers of deforestation in Tanzania include:

- Agricultural expansion and shifting cultivation;
- Unplanned settlement expansion resulting from population growth;
- High energy demand, with approximately 90% of the country's energy needs met through wood fuels, firewood being the main source in rural areas and charcoal in urban areas; and
- Overgrazing and Illegal grazing within forest areas.

Photo 3.1 shows the illegal grazing noted in Longido Forest Reserve.

Photo 3.1: Illegal Grazing in Longido Forest Reserve



Source: Photo Taken by Auditors on 14 September 2025 in Longido Forest Reserve

3.2.2 Extent of Tree Planting in the Country

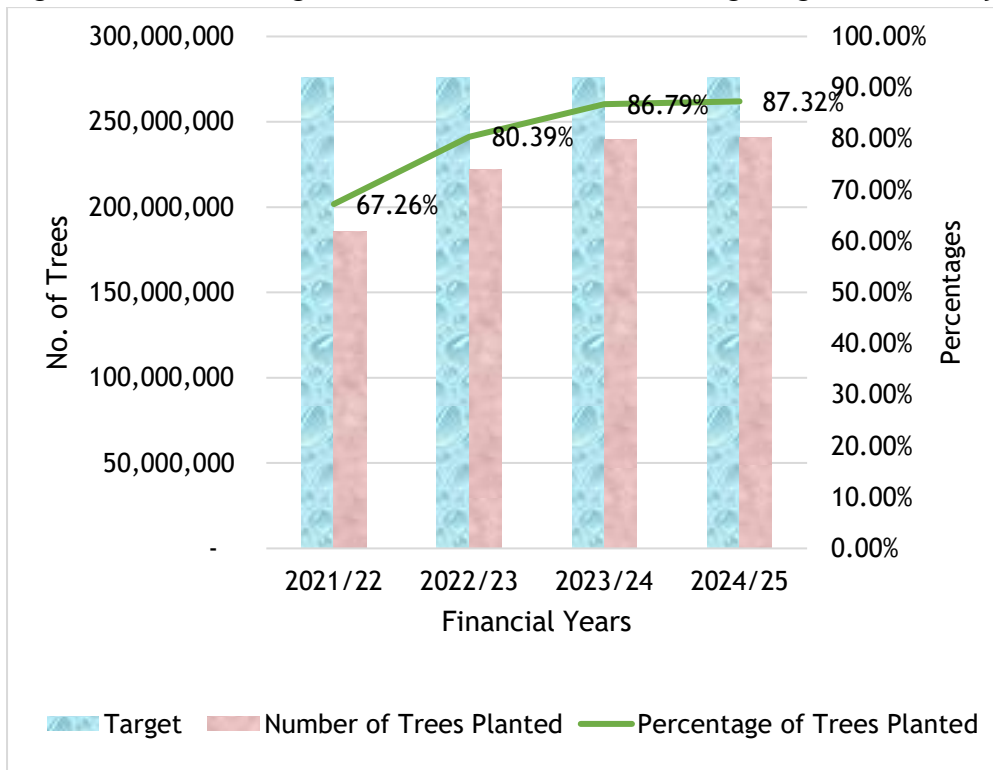
The analysis of tree planting statistics from the 184 LGAs revealed that over the four years assessed, the achievement of the target of tree planting activities ranged from 67% to 87%, compounded by a low tree survival rate (50.9%) due to the absence of post-planting measures, including continuous follow-up of planted trees to ensure their sustainability. The detailed

observation on the mentioned aspects is provided in the following sub-sections:

(a) Intended Tree Planting Targets were not Met

The analysis of the Report on Tree Planting Statistics by PMO-RALG for the Financial Years 2021/22 to 2024/25 shows that the average achievement of tree-planting targets nationwide was 80.43%. The target was to plant 1.5 million trees in each LGA annually, equivalent to 280.5 million trees nationwide across the 184 LGAs, as stated in Para 3.4.5 of the National Environmental Master Plan for Strategic Intervention (2022-2032). **Figure 3.2** presents the number of trees targeted versus the actual number planted over the four years.

Figure 3.2: Percentage Achievement of Tree Planting Targets Nationally



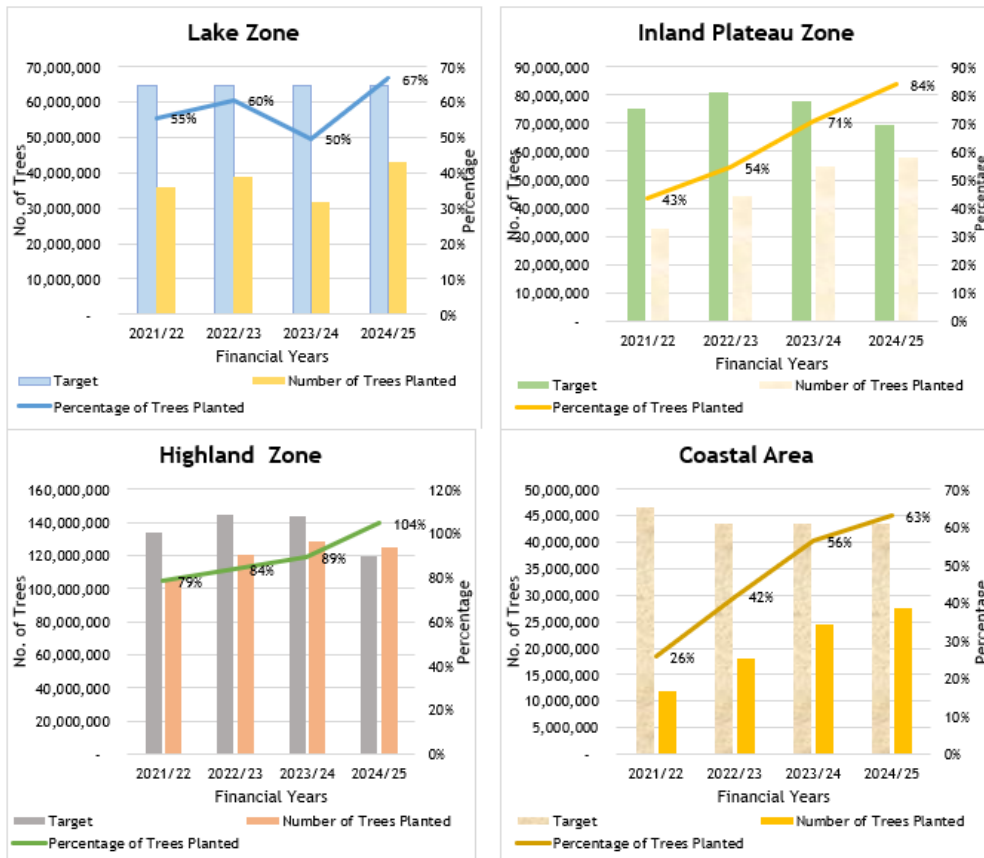
Source: Auditors' Analysis of the Tree Planting Statistics from 2021/22 to 2024/25, 2025

Figure 3.2 shows a steady increase in tree planting performance from 2021/22 to 2024/25. However, despite this positive trend, the overall tree-

planting performance remained below the intended 100% throughout the period, indicating that the planned targets were not fully met.

Further analysis was conducted within the existing forest zones to identify trends in tree-planting activities. **Figure 3.3** shows the trends in tree planting activities across the four forest zones in the country.

Figure 3.3: Tree Planting Statistics in the Four Forest Zones



Source: Auditors' Analysis of the Tree Planting Statistics in the Four Forest Zones, 2025

Figure 3.3 shows an increasing trend in tree planting activities across the inland plateau zone, including Kigoma, Manyara, Ruvuma, Singida, Dodoma, Tabora, Katavi, and Rukwa. It further shows that the highest rate of tree planting was observed in the highland zones comprising Mbeya, Songwe, Iringa, Njombe, Morogoro, Tanga, Kilimanjaro, and Arusha regions.

Conversely, the lowest rate of tree planting (26%) was recorded in the coastal zones, including the Dar es Salaam, Mtwara, Lindi, and Coast regions. Interviews with PMO-RALG officials revealed that the low rate of tree planting in these zones was due to the predominantly urban nature of areas such as Dar es Salaam, with limited land available for planting. Overall, tree-planting activities were most implemented in the highland zones, followed by the inland plateau, the lake, and, finally, the coastal zones. High tree-planting performance in the highland plateau zone was due to regions such as Mbeya, Njombe, Songwe, and Iringa, which have a favourable climate for forest plantation activities. As a result, communities in these regions actively participate in tree planting, primarily for business purposes.

On the other hand, the audit team further analysed the number of planted trees in the six (6) LGAs visited. The results revealed mixed trends in implementing the targeted numbers of trees, with only one LGA (Ushetu DC) out of the six achieving the target across all four Financial Years. Variations suggest differences in commitment, resource allocation, and tree planting effectiveness across the LGAs. **Figure 3.4** presents the percentage achieved for the visited LGAs.

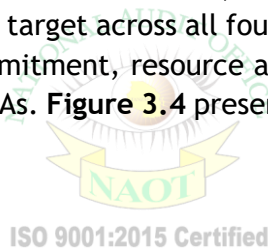
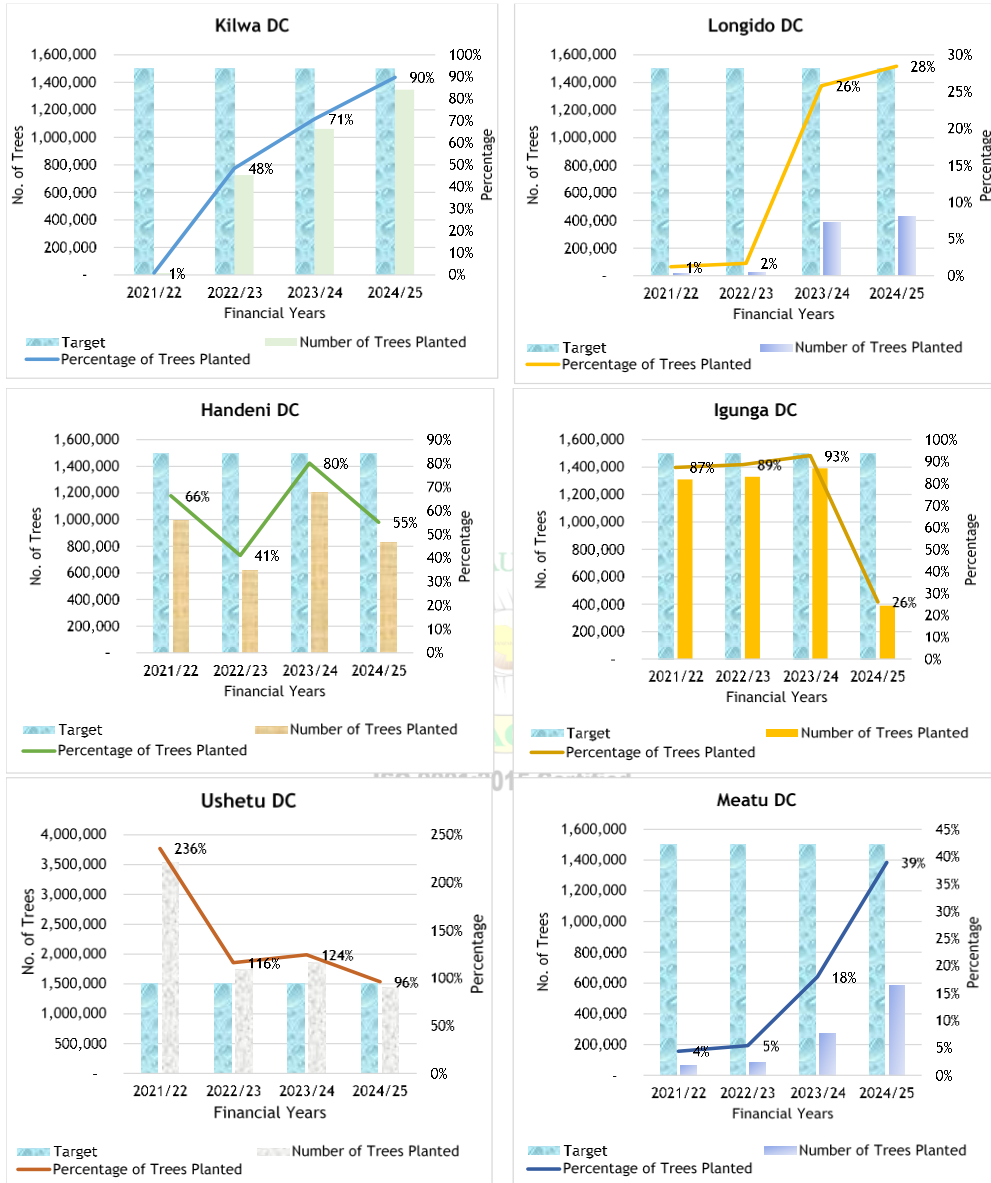


Figure 3.4: Tree Planting Targets vs. Actual Implementation in the Visited LGAs



Source: Auditors' Analysis of the Tree Planting Statistics in the visited LGAs from 2021/22 - 2024/25, 2025

Figure 3.4 indicates that tree planting performance across the sampled LGAs was generally below target between 2021/22 and 2024/25. Of the six LGAs reviewed, only Ushetu DC achieved its targets in three of the four Financial Years. The remaining five LGAs recorded low and fluctuating performance levels throughout the period. Kilwa and Igunga DCs recorded relatively higher achievements than others, while Longido and Meatu DCs recorded low achievements.

This was contrary to Para 3.4 of the National Environmental Master Plan for Strategic Intervention (2022-2032), which states that each Local Government Authority (LGA) must plant at least 1.5 million trees annually as one of the interventions to reverse deforestation. This overall shortfall suggests limited effectiveness in implementing planned tree planting activities across LGAs.

The verification conducted in Ushetu DC revealed that tree-planting targets were achieved, largely due to the involvement of private companies engaged in Tobacco production. Firms such as Tobacco Alliance One, G4AGRO Limited, and Mkwawa Leaf contributed to these efforts through their tobacco harvesting and curing activities. In accordance with Regulation 16(3) of the Tobacco Industry Regulations, 2011, every tobacco grower is required to establish adequate woodlots for tobacco curing and environmental conservation. ISO 9001:2015 Certified

This regulatory requirement has been a major driver of the growing momentum for tree planting in Ushetu District. In addition, the companies are contractually obligated to plant trees before undertaking any harvesting activities. **Table 3.3** provides the contribution of Private companies in tree planting in Ushetu DC.

Table 3.3: Number of Trees Planted by Ushetu District Council and Tobacco Companies (2021/22-2024/25)

Financial Year	Total Number of Planted Trees	Contribution in Tree Planting (%)	
		Ushetu DC	Tobacco Companies
2021/22	3,534,600	0.8	99.2
2022/23	1,739,529	3.7	96.3
2023/24	4,040,219	0.9	99.1
2024/25	1,440,322	2.0	98.0

Source: Auditors' Analysis of Information Extracted from the Progress Report for the Financial Year from 2021/22 to 2024/25, 2025

Table 3.3 shows a clear disparity in tree planting between the Ushetu DC and tobacco companies. Across all the years reviewed, more than 96% of the total trees planted in Ushetu DC were contributed by tobacco private companies, indicating that the private sector predominantly drove tree planting activities.

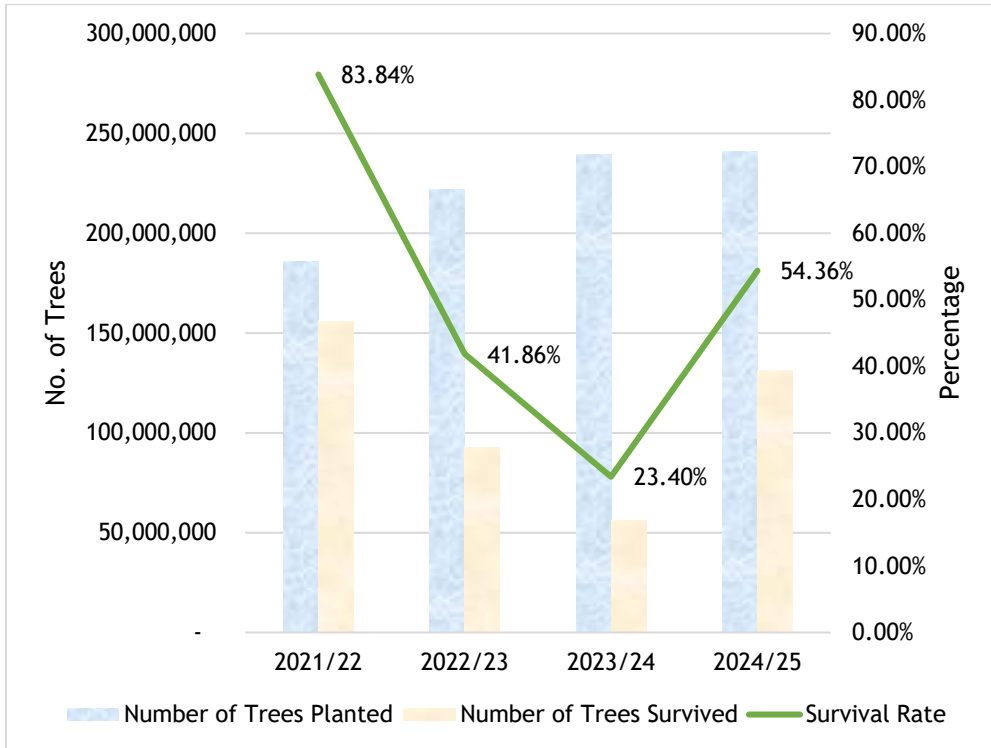
On the other hand, visits to Meatu DC and Longido DC revealed that their underperformance in tree-planting activities was due to the low prioritisation of these initiatives in the budget allocation and disbursement. Based on an analysis of the annual budgets (2021/22-2024/25), the audit noted that, over the four Financial Years covered, Meatu DC did not disburse the allocated funds to support tree-planting activities. In contrast, Longido DC disbursed funds for these activities only in the Financial Year 2024/25.

The underperformance in tree planting activities in other LGAs indicates ineffective implementation of reforestation activities, which, in turn, undermines the achievement of the policy goal of conserving forest biodiversity in the country. It was attributed to other various factors, as further detailed in **Section 3.3** of this report. These factors include ineffective planning for reforestation activities, inadequate resource allocation to support implementation, and weaknesses in setting realistic targets for the number of trees to be planted.

(b) 49.1% of the Trees Planted National-wide did not Survive

The analysis of the survival rate of the planted trees revealed that, over the four years assessed, on average, 50.9% of the trees survived; this indicates that about 49.1% did not survive. Tree planting statistics indicated that the number of trees planted across all LGAs was 185,636,155 in 2021/22, 221,883,436 in 2022/23, 239,547,684 in 2023/24, and 241,000,000 in 2024/25. However, the survival rates of these trees varied from year to year, as presented in **Figure 3.5**.

Figure 3.5: Survival Rate of the Planted Trees - Nationally



Source: Auditors' Analysis of the Tree Planting Statistics from 2021/22 to 2024/25, 2025

Figure 3.5 shows a sharp decline in the survival rate of planted trees between 2021/22 and 2024/25. Although the survival rate was relatively high at 83.84% in 2021/22, it dropped drastically in the following years, reaching its lowest level of 23.4% in 2023/24 before slightly recovering to 54.36% in 2024/25. This declining trend suggests that, despite continued tree planting efforts, the sustainability of planted trees was not effectively maintained.

Further, the audit analysis of the planted trees in the visited LGAs revealed low survival rates, as indicated in Figure 3.6.

Figure 3.6: Survival Rate of the Planted Trees in the Visited LGA



Source: Auditors' Analysis of the Tree Planting Statistics in the Visited LGAs from 2021/22 to 2024/25, 2025

Figure 3.6 presents the survival rates of trees planted in the visited LGAs, which ranged from 60% to 99% across the four Financial Years from 2021/22

to 2024/25. The lowest survival rate, at 60% of the planted trees, was observed in Meatu in 2021/22, while the highest, at 99%, was observed in Igunga DC in 2024/25. However, despite recording the highest tree survival rate of 99% in Igunga during the Financial Year 2024/25, the number of trees planted was relatively low compared to other Financial Years. Only about 420,000 trees were planted against a target of 1.5 million, whereas in the other Financial Years, the number of trees planted ranged between 1.2 million and 1.4 million.

The visits to the LGAs revealed that the survival rate of planted trees was affected by the absence of established post-planting measures, including continuous follow-up to ensure their sustainability, as further detailed in **Section 3.4.3**. Such measures would have enhanced reforestation efforts by addressing challenges such as wildfires, encroachment, and unfavourable climatic conditions, which were noted to undermine the survival of planted trees.

Further audit assessment of the tree planting and survival rate statistics noted the following weakness:

(i) Lack of Detailed Tree Planting and Survival Data

The review of national tree-planting statistics revealed that the reported numbers of planted and surviving trees were presented cumulatively, without specifying the number of trees planted and those that survived per species, or their locations. This limitation was also observed during field visits to the sampled LGAs, where reports similarly lacked details on the planted tree species and their specific locations.

Despite this weakness, based on interviews conducted during the visits, the audit noted that various tree species were planted, as detailed in **Table 3.4**.

Table 3.4: Tree Species Planted in the Visited LGAs

LGAs	Planted Tree Species
Kilwa DC	Mangroves; Eucalyptus (Gum Tree); Cashewnut; and <i>Gmelina arborea</i> (White Teak).
Handeni DC	<i>Senna</i> species; <i>Muntingia calabra</i> , <i>Peltophorum</i> , <i>Leucaena spp</i> ; <i>Jacaranda spp</i> ; <i>Trichilia emetica</i> , <i>Cedrella</i> and <i>Azadirachta indica</i> .
Longido DC	<i>Jacaranda mimosifolia</i> (Jacaranda Tree); <i>Croton megalocarpus</i> ; <i>Senegalia polyacantha</i> (White Acacia); <i>Psidium guajava</i> (Guava Tree); and <i>Senna siamea</i> (Cassod Tree).
Igunga DC	<i>Jacaranda mimosifolia</i> ; <i>Azalia quanzensis</i> ; <i>Trichilia emetica</i> ; <i>Mangifera indica</i> ; <i>Psidium guajava</i> ; and <i>Gmelina arborea</i> .
Ushetu DC	<i>Gmelina arborea</i> , <i>Khaya anthotheca</i> , and <i>Melia azadirach</i>
Meatu DC	<i>Trichilia emetica</i> and Acacia Trees

Source: Auditors' Analysis of the Tree Planting Statistics from 2021/22-2024/25, 2025

Table 3.4 shows that various tree species were planted across the visited LGAs. The audit noted that, although the reported species were recommended for their respective zones (in accordance with MNRT Technical Order No. 1 of 2021), no location details were provided. Instead, LGAs reported only the cumulative number of trees planted, without specifying the species or their exact planting locations.

This situation was attributed to the absence of an established tree-planting tracking system to facilitate proper documentation of activities, including seedling distribution by species, planting locations, and survival rates. The audit further noted that information on planted trees and their survival was largely informal, relying on stakeholders' feedback rather than systematic data collection.

As a result of inadequate recording and tracking of tree-planting statistics, the audit found that, despite a low average survival rate of 50.9% between 2021/22 and 2024/25, LGAs had limited information to assess the performance of different planted species. This hindered their ability to identify both high-performing and underperforming species and to implement appropriate remedial measures to improve tree survival and growth outcomes.

(ii) LGAs did not Track the Status and Progress of Planted Trees in their Areas

The review of tree-planting statistics for the period 2021/22-2024/25 revealed that LGAs had not established a formal mechanism to track the status and progress of planted trees. Interviews with LGA officials confirmed that, after reporting the number of trees planted in a given year, the progress or survival status of those trees was not monitored in subsequent years.

Furthermore, even within the planting year, the reported number of planted trees was not directly verified. The audit noted that information on the number of planted and surviving trees was obtained from stakeholders who participated in planting activities, without verification of the reported number of planted trees, their status, or the location of the trees.

This gap was mainly due to the absence of designated planting areas during the planning stage, as tree planting activities were implemented randomly within the community, without a structured mechanism to identify strategic planting sites.

Additionally, the audit noted that ineffective tracking of planted trees was caused by inadequate utilisation of modern monitoring tools such as Geographic Information System (GIS), Geographic Positioning System (GPS) mapping, and digital databases. The non-use of modern tools limited the ability to accurately monitor survival rates, growth progress, and the overall performance of the reforestation initiatives.

This challenge was observed in 5 of the 6 visited LGAs. Only Handeni District Council managed to track and monitor trees planted on 120 hectares in 2023/24 and 100 hectares in 2024/25. This was possible because the Council identified and allocated specific planting areas for tree-planting.

3.2.3 The Contribution of Tree Planting to the Restoration of Lost Forest Cover

The audit analysed tree-planting activities in comparison with existing deforestation rates to assess the extent to which these efforts contribute to the restoration of lost forest cover.

This analysis was conducted by converting the reported annual number of planted trees into hectares and comparing it with the prevailing deforestation rate for that year.

In converting the number of trees to hectares, the audit considers the tree planting spacing stipulated in the 2024 MNRT Tree Planting Guidelines. As per the guidelines, the minimum recommended spacing is 2 m × 2 m for *Pinus* spp. (pine trees), while the maximum spacing is 6 m × 6 m for *Olea capensis* (African Ironwood). Also, most commonly planted species, including Acacia, Mangrove, Eucalyptus, Grevillea, and Cedrella, are recommended to be spaced at 3 m × 3 m. Therefore, in assessing the relationship between reforested and deforested areas, the audit used an average spacing of 3 m × 3 m to convert the number of planted trees into hectares, which was then compared with the existing deforestation rate.

Given the required annual target of 1.5 million trees per LGA, the analysis indicates that the total reforested area could be 248,400 hectares annually, equivalent to 65% of the annually deforested area. However, considering the total number of trees planted annually, the reforested area was as indicated in **Table 3.5**.

Table 3.5: Relation between the Reforested Areas and Deforested Areas

Financial Year	Annual Planted Trees	Area/Tree (m ²)	Planted Area in Hectares	Deforestation Rate ⁶	Restored Forest Cover (%)
2021/22	185,636,155	9	167,072.5	376,970	44.2
2022/23	221,883,436	9	199,695.1	376,970	52.9
2023/24	239,547,684	9	215,592.9	376,970	57.2
2024/25	241,000,000	9	216,900.0	376,970	57.5

Source: Auditors' Analysis of the Tree Planting and Deforestation Rate, 2025

Table 3.5 shows that, the area covered by planted trees was equivalent to 44.2% of the deforested area in 2021/22, 52.9% in 2022/23, 57.2% in 2023/24, and 57.5% in 2024/25, considering the spacing of 3m x 3m of the planted trees. Despite these efforts, the audit noted a risk that the actual reforested area would be less than reported, as the figures for planted trees

⁶ Reported deforestation as per Mapping and Monitoring Report of the Forest Cover in Tanzania as of 2021.

were not supported by post-planting monitoring to verify survival and ensure the sustainability of tree-planting activities, as elaborated in Section 3.4.3. This indicates the need to establish an effective system to track the progress of the planted trees to ensure sustainable forest restoration.

3.3 Ineffective Planning for the Reforestation Activities

The audit assessed the planning for reforestation activities. The assessment focused on three key areas: the establishment of reforestation targets, the preparation of plans to achieve the targeted number of tree plantings nationwide, and the effectiveness of mobilisation and resource allocation to facilitate the implementation of reforestation activities.

It was noted that planning for the reforestation activities was not adequately undertaken to ensure their effective implementation, contrary to Para 14.2 of the National Environmental Master Plan for Strategic Interventions (NEMPSI) (2022-2032). This section calls on sector ministries and LGAs to prepare annual and quarterly work plans to improve the planning and implementation of tree-planting activities. The main reasons for this inadequacy include:

3.3.1 Reforestation Strategies were not Sufficiently Detailed

The audit assessment of the strategies for the reforestation activities noted the following shortcomings:

(a) Reforestation Strategies were not Effectively Linked with Highly Deforested Areas

The audit noted that PMO-RALG and MNRT relied on a uniform annual target of planting 1.5 million trees per LGA, without accounting for the existing variation in forest cover and deforestation rates across the country.

The review of the Mapping and Monitoring of Forest Cover Report (2021) revealed variation in forest cover and deforestation rates across the country. Among the country's regions, Ruvuma recorded the highest deforestation rate, followed by Lindi, Tabora, and Morogoro. Conversely, deforestation rates were notably low in Mwanza, Simiyu, Shinyanga, and Kilimanjaro regions. These regional disparities in forest loss are detailed in **Table 3.6** under Section 3.2.1.

It was further revealed that forest cover varies across the country, with the regions reporting the highest forest cover being Lindi Region, followed by Ruvuma, Morogoro, Tabora, and Katavi. **Table 3.6.** shows the variation in forest cover and deforestation rate in the regions of the sampled LGAs

Table 3.6: Variation in Forest Cover and Deforestation Rates

Regions	Forest Cover Area (ha)	Deforestation Rate (ha/yr)
Lindi	4,789,956.13	40,250
Tabora	3,698,001.38	39,250
Tanga	1,600,000	10,500
Arusha	1,500,000	5,500
Simiyu	500,000	2,000
Shinyanga	150,000	1,500

Source: Auditors' Analysis of the Report on Mapping and Monitoring of Forest Cover Report of 2021, 2025

Table 3.6 shows that among the six regions of the sampled LGAs, Lindi has the highest forest cover, followed by Tabora, Tanga, Arusha, Simiyu, and Shinyanga. Additionally, it was revealed that deforestation rates in these regions vary: Lindi recorded the highest rate at 40,250 hectares per year, followed by Tabora at 39,250 hectares. Tanga, Arusha, Simiyu, and Shinyanga recorded annual deforestation rates of 10,500, 5,500, 2,000, and 1,500 hectares, respectively. **Figure 3.7** presents the proportion of forest cover across the country as of 2021.

Figure 3.7: Variation in Forest Cover in Tanzania Mainland from the Classification Result in the Country as of 2021



Source: Auditors' Analysis of the Mapping and Monitoring of the Forest Cover Report of 2021, 2025

Figure 3.7 shows the variations in forest cover in the country. Despite variation in deforestation rates and forest cover across the country, the audit noted that reforestation targets were set uniformly, requiring each LGA to plant 1.5 million trees. This uniform target is contrary to Para 2.1 of the National Forest Policy Implementation Strategy (2021 - 2031), which emphasises the use of a situational analysis to guide the formulation of forest management strategies and targets.

As natural forest cover levels differ across LGAs, effective reforestation requires different targets for each LGA. Also, priorities for reforestation activities would be affected by LGAs' land cover. Other LGAs with significant Natural Forests would prioritise the conservation and protection of existing natural forests, while LGAs with low forest cover and degraded land would focus on tree planting activities to establish forest cover.

(b) Non-Consideration of Deforestation Drivers in Reforestation Strategies

The audit assessment of reforestation activities found that the initiatives implemented by PMO-RALG and MNRT did not adequately address the underlying drivers of deforestation across different regions. Although LGAs are assigned a uniform annual target of planting 1.5 million trees, there is no established reforestation strategy tailored to the specific causes of forest loss in each area. The drivers of deforestation were reported in the National State of the Environment Report (2019), which revealed that forest loss in the country is largely driven by agricultural expansion, shifting cultivation, settlement expansion, and overgrazing.

In addition, the Carbon Credit Status Report (2024) indicates that deforestation is occurring predominantly in unreserved areas. However, the audit noted that, despite the stated drivers of deforestation and the areas identified as affected by deforestation, MNRT and PMO-RALG reforestation activities were not linked to these drivers in those areas. **Table 3.7** provides details of the implemented reforestation activities and the noted gap in addressing deforestation drivers.

Table 3.7: Status of Reforestation Strategies in the Country

Aspect	Consideration of Deforestation Drivers
Reforestation in the Reserved Forest	Reforestation activities include tree planting in the forest, forest protection through patrols, and boundary consolidation to prevent encroachment from agriculture, settlement, and illegal harvesting. However, these efforts were not effectively implemented in the reserved forest, which was affected by deforestation, as the Forest Management Plans to guide these operations were not prepared, as further detailed in Section 3.3.3 .
Reforestation in Unreserved Area	The tree-planting activities were implemented randomly, without identifying strategic deforested unreserved areas or planning for their reforestation. There were no established controls on the drivers of deforestation, such as agriculture, livestock, and settlement expansion in unreserved areas.

Source: Auditors' Analysis of the Reforestation Activities Implemented by LGAs and TFS, 2025

Table 3.7 presents the status of reforestation strategies and their relationship to deforestation drivers. It shows the limited establishment of reforestation strategies in the unreserved area, as well as their linkage to

deforestation drivers. The need to establish this linkage was also recommended in the Carbon Credit Status Report, 2024, which states that efforts to address deforestation in regions with high deforestation should be prioritised, focusing on reducing the drivers of forest loss, such as agricultural expansion and shifting cultivation.

The inadequate consideration of deforestation drivers was attributed to the absence of an established reforestation coordination mechanism involving other relevant sectors, including land, agriculture, and livestock. Reforestation activities in LGAs were primarily managed by Forest Officers, with non-involvement of Land, Agriculture, and Livestock Officers. This lack of cross-sectoral coordination limited the effectiveness of reforestation initiatives in addressing deforestation driven by activities under other sectors.

Failure to consider deforestation drivers in reforestation efforts increases the risk of reduced effectiveness in addressing deforestation challenges. This risk was evident during visits to the sampled LGAs, where the audit noted that, despite the reported number of planted trees, none were planted in strategically identified deforested areas.

3.3.2 LGAs did not Prepare a Plan for the Implementation of the Given 1.5 million Tree Planting Target

Interviews with PMO-RALG officials revealed that, despite being assigned the target of planting 1.5 million trees, LGA did not prepare a plan to facilitate its implementation.

This was evident in the six sampled LGAs, where reviewing their annual budget implementation plans and interviewing officials revealed that none of them had prepared such plans. The implementation plans would have detailed the key issues for effective tree planting, including the selection of planting sites, identification and selection of species to be planted, seedling acquisition strategy, post-planting measures, and identification of resources. **Table 3.8** details the availability of the detailed plan to facilitate the implementation of the 1.5 million tree Planting Target in the visited LGAs.

Table 3.8: Status on the Availability of the Detailed Plan to Facilitate the Implementation of the 1.5 million Tree Planting Target

LGA	Availability of the Detailed Implementation Annual Plan for the 1.5 million tree planting Target			
	Pre-identification of Areas and Species to Implement 1.5 million Trees	Strategy to Acquire 1.5 million Seedlings	Planned Post-Planting Measures	Identifying the Resources Needed to Implement the Target
Kilwa DC	X	X	X	X
Handeni DC	X	X	X	X
Longido DC	X	X	X	X
Igunga DC	X	X	X	X
Ushetu DC	X	X	X	X
Meatu DC	X	X	X	X

Source: Auditors' Analysis of the Annual Action Plans, in the Visited LGAs, 2025

Key:

X - not available

Table 3.8 shows that the visited LGAs lacked pre-identified areas and species to implement the 1.5 million trees target. Also, they lack Planned Post-Planting Measures and identify the resources needed to implement the given target.

Interviews with officials from the visited LGAs revealed that tree-planting activities were largely carried out in response to requests from institutions and communities for seedlings. Also, tree-planting activities were carried out during events such as National Tree Planting Day, International Environment Day, and other official occasions within the respective LGAs. This reliance on externally driven initiatives, rather than proactive planning by the LGAs, was contrary to Para 14.2 of the National Environmental Master Plan for Strategic Interventions (2022-2032), which calls for sector ministries and LGAs to prepare plans for the implementation of tree planting as one of the reforestation activities. As a result, the effectiveness of achieving the 1.5 million tree planting target was undermined.

The absence of the tree-planting plan was attributed to inadequate Monitoring of such activities. The audit noted that MNRT, as the Ministry responsible for monitoring the implementation of forest policy, and PMO-

RALG, which is responsible for monitoring the implementation of reforestation activities by LGAs, did not effectively track their implementation, including tree planting. The absence of follow-up and enforcement from MNRT and PMO-RALG meant that LGAs were not held accountable for developing and implementing proper plans.

Consequently, the lack of a tree-planting implementation plan led to the failure to achieve the intended target. This was evident in the assessment of tree planting statistics for the period 2021/22-2024/25, which revealed that five of the six visited LGAs did not meet the target for four consecutive Financial Years, as detailed in Section 3.2.2.

In addition to inadequate planning of reforestation activities, the audit noted that LGAs did not prepare a Risk Management Plan. Such a plan could have helped identify and mitigate potential risks, such as inadequate funding, pest wildfires, encroachments, and unfavourable climatic conditions—factors that, according to interviews with LGA officers, have hindered the effective implementation of reforestation activities. The absence of this plan limits LGAs' ability to anticipate, manage, and respond to challenges that may affect the success and sustainability of reforestation efforts.

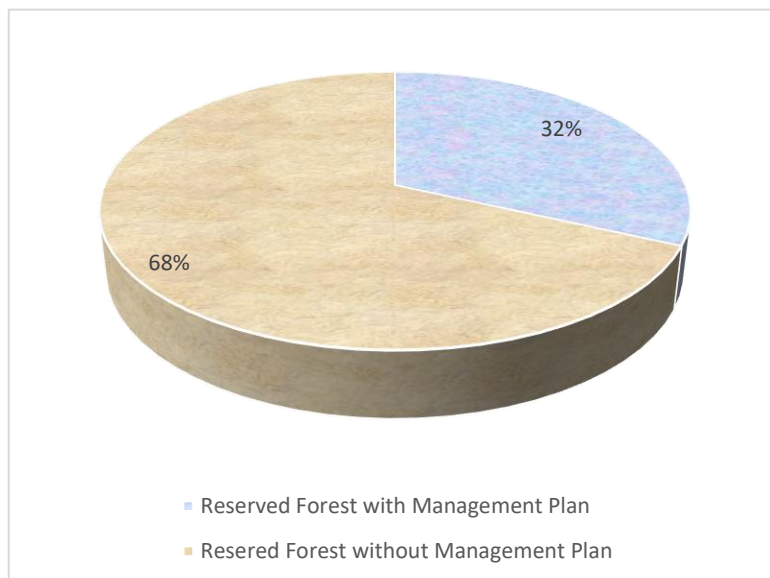
3.3.3 Ineffective Preparation of the Management Plans for the Reserved Forest

The audit analysis of the forest management plan for the reserved forests revealed the following:

(i) 68% of the Reserved Forests Lack a Forest Management Plan

The analysis of the list of reserved forests revealed that, out of 2,306 forests in the country, 1,571 forests, equivalent to 68%, lacked a management plan to guide reforestation activities. This means that only 735, equivalent to 32%, had a Forest Management Plan. **Figure 3.8** indicates the extent of the management plan in the reserved forests.

Figure 3.8: Status of the Forest Management Plan for the Reserved Forest in the Country



Source: Auditors' Analysis of the List of the Forest Reserves under TFS, LGAs and Villages, 2025

Figure 3.8 indicates that 68% of the country's forest reserves lacked a management plan to guide reforestation activities, whether through tree planting (enrichment planting or gap filling) or forest protection measures to promote natural forest regeneration. These forests include National Reserved Forests, Local Government Forests, and Village Forests.

Further analysis of forests lacking management plans revealed that, among the 1,571 forests lacking management plans, 79% were village forest reserves, 13% were National Forest Reserves, and 8% were Local Government Forests. This shows that the high number of forests without management plans is largely attributable to Village Forest Reserves.

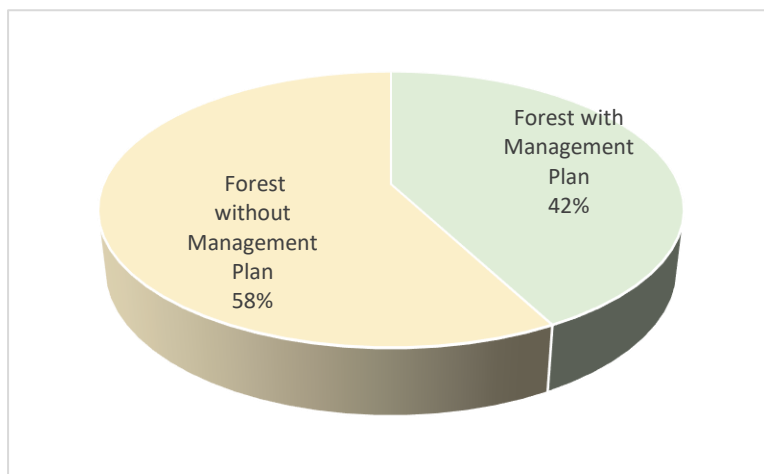
Further analysis for the specific category of the forest reserve is detailed below:

(a) 58% of the National Forest Reserve did not have a Management Plan

The analysis of the list of 348 National Forest Reserves revealed that only 147 (42%) had a management plan. Consequently, 201 forests, or 58%,

lacked a management plan. **Figure 3.9** indicates the extent of availability of the management plan for the National Reserved Forests.

Figure 3.9: Status of the Forest Management Plan for the National Reserved Forest in the Country



Source: Auditors' Analysis of the List of the Forest Reserves under TFS, 2025

Figure 3.9 shows that 58% of the National Forest Reserves under TFS lacked a management plan. This indicates that 58% of the National Forest Reserves lack a framework to guide their reforestation activities.

These Forests were distributed across six TFS operational zones, as indicated in **Table 3.9**.

Table 3.9: Extent of Availability of National Forest Management Plan in the TFS Operation Zones in the Country

TFS Zone	Total Number of Forests	Number of Forests Lacking Management Plans	Percentage (%)
Southern Highlands	69	64	93
Southern	59	43	73
Central	23	1	4
Northern	75	52	69
Lake	23	17	74
Western	27	15	56
Eastern	72	9	13
Total	348	201	58

Source: Auditors' Analysis of the List of National Forest Reserves under TFS, 2025

Table 3.9 indicates that the Southern Highland Zone had the highest percentage of National Forest Reserves without a management plan, at 93%. The Lake and Southern zones followed, with 74% and 73% of their forest reserves lacking plans, respectively. In contrast, the Central Zone had the fewest forests without a management plan, with only 1 forest, representing 4% of its total forest reserves.

Furthermore, the analysis of the National Reserved Forests in the visited LGAs revealed that of the 31 National Forests, only six (19%) had a Management Plan. **Table 3.10** provides the details on the status of the Forest Management Plan for the National Forest in the visited LGAs.

Table 3.10: Extent of Availability of National Forest Reserves Management Plan in the Visited LGAs

Visited LGAs	Number of Existing National Forest Reserves	Number of National Forest Reserves with Management Plan
Kilwa DC	11	05
Handeni DC	18	01
Longido DC	01	0
Igunga DC	1	0
Ushetu DC	0	0
Meatu DC	0	0
Total	31	06

Source: Auditors' Analysis of the Status of Forest Management Plan for the National Forest in the Visited LGAs, 2025

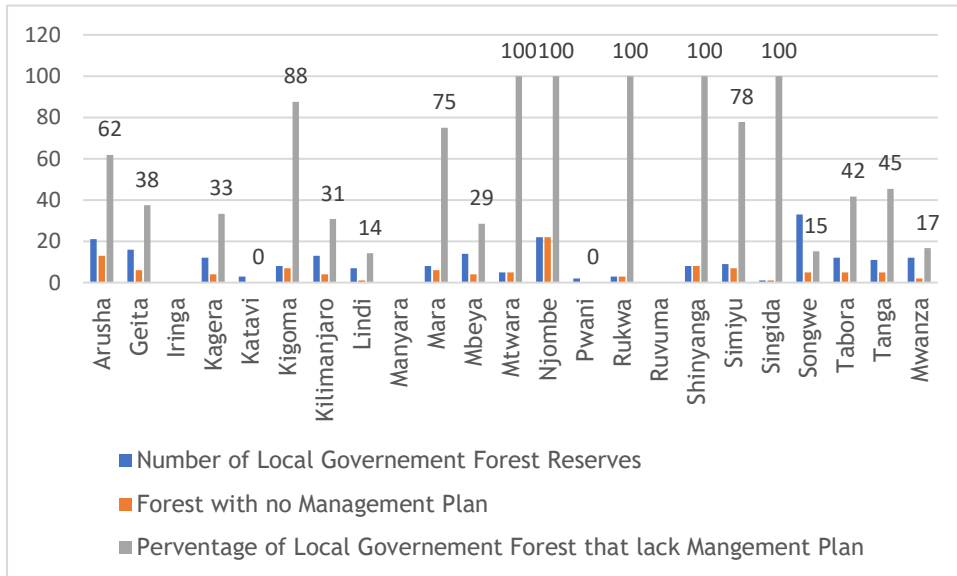
Table 3.10 indicates that Kilwa DC has 11 National Forest Reserves, of which only 5 (45%) have a Management Plan. Additionally, despite Handeni having the largest number of National Forests, only one of them had a Management Plan. On the other hand, the one National Forest located in Igunga and that in Longido both lack Management Plans. This highlights gaps in the preparation of forest management plans across the LGAs, with most reserves operating without structured guidance for sustainable use and conservation.

(b) 51% of the Local Government Forest Reserve Lacks a Forest Management Plan

The audit further analysed the status of the country's forest reserves owned by LGAs. It was noted that, out of 232 Local Government Forests, 119 forests

(51%) lacked management plans to guide conservation activities, including reforestation. The distribution of these forests in the regions is detailed in Figure 3.10.

Figure 3.10: Percentage of Local Government Forest Reserves with no Management Plan



Source: Auditors' Analysis of the List of Local Government Forest Reserves in the Country, 2025

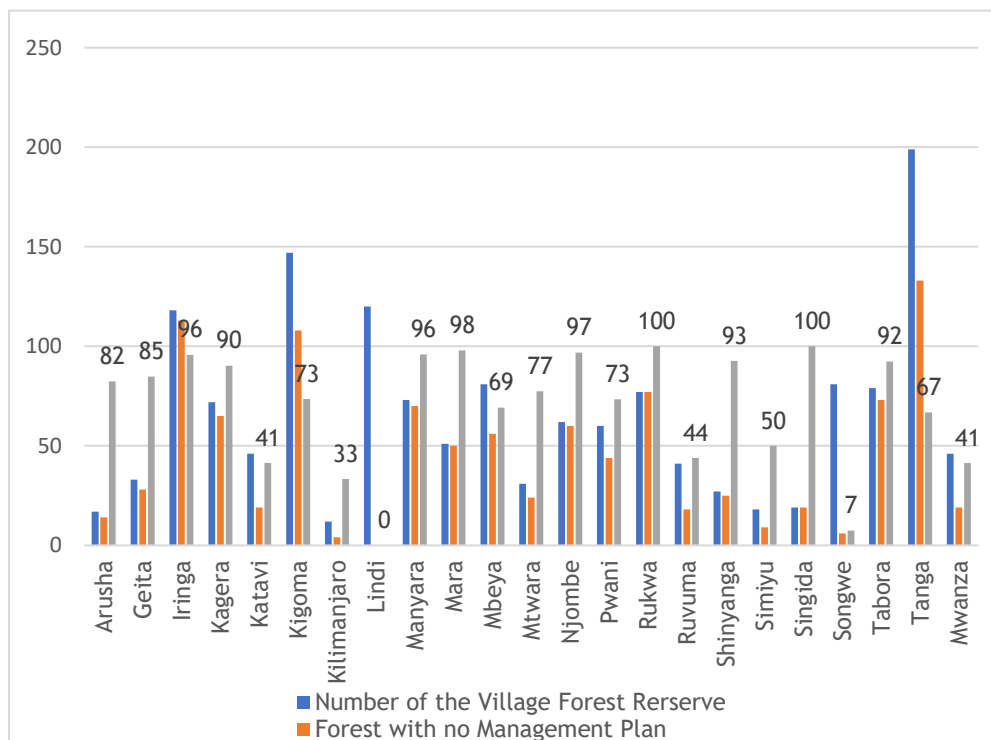
Figure 3.10 shows the distribution of 232 local government forest reserves in the regions. It shows that all Local Government Forests across the four regions of Mtwara, Njombe, Rukwa, and Singida lacked a management plan to guide reforestation activities. It further shows that more than 60% of the village reserves in the four regions of Arusha, Kigoma, Mara, and Simiyu lacked a management plan to guide reforestation implementation.

Furthermore, the analysis of the Local Government Forests in the visited LGAs revealed that all nine available Forest Reserves lack Management Plans. Of these nine forests, three were in Ushetu DC, while Handeni DC and Longido DC each had two forests. In addition, Kilwa and Igunga had one forest each, whereas no Local Government Forest was found in Meatu DC.

(c) 72% of the Villages Forest had no Management Plan

Further analysis of the list of village forests revealed that, out of 1,726, about 1,250 (72%) lacked management plans. **Figure 3.11** shows the regional distribution of the percentage of village forest reserves without management plans.

Figure 3.11: Percentage of Village Forest Reserves that Lack a Management Plan



Source: Auditors' Analysis of the List of Village Forest Reserves in the Country, 2025

Figure 3.11 indicates the distribution of 1,250 village forest reserves at the regional level. It further indicates that all village forest reserves in Singida and Rukwa lacked forest management plans. Additionally, more than 70% of the village forest reserves in 12 regions lack a forest management plan.

This ineffective preparation of the forest management plan was contrary to Section 11 of the Forest Act, CAP.323, which requires all National, Local Government, and Village Forest Reserves to have a Forest Management Plan (FMP) that includes provisions for forest conservation, such as reforestation activities. Accordingly, it further emphasises that reforestation activities in

forest reserves should be implemented in line with an approved Forest Management Plan that clearly defines management objectives and outlines reforestation operations to ensure sustainable forest conservation.

The audit noted that the absence of a management plan was attributed to the following factors:

- **LGA did not Prioritise the Activities of Preparation of the Forest Management Plan in Resource Allocation**

The review of budget reports from the six sampled LGAs revealed that the LGAs did not allocate funds for these activities, even though the prerequisite activities for preparing the Forest Management Plan, such as conducting forest resource assessments, require resources such as forest assessment tools, human resources, etc. As a result, the LGAs relied mainly on ad hoc patrols for restoration, while proper conservation measures, including reforestation, were not implemented in their reserved forests due to a lack of a management plan to guide operations.

- **Limited Support Provided to the Villages' Communities in Preparation for the Forest Management Plan**

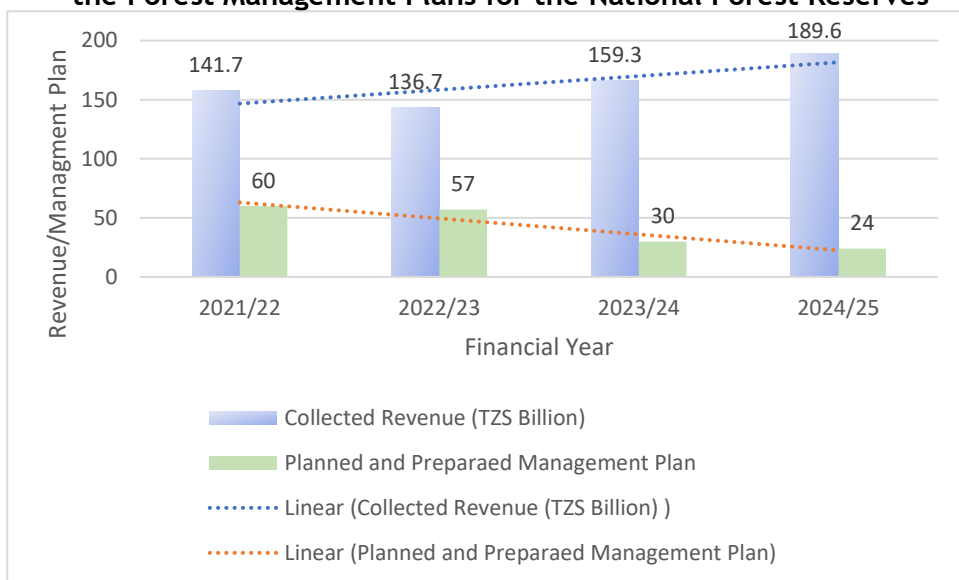
The visits to the six LGAs revealed that, because villages manage village forests without expertise in forest management, preparing forest management plans for Village Forest Reserves depends on assistance from the LGAs. Despite this need, MNRT and PMO-RALG, which are responsible for overseeing national and village forest management, respectively, lacked an established mechanism to provide systematic support for village forest management, particularly in the preparation and implementation of forest management plans. Instead, the preparation of these plans relies on support from NGOs, with ad hoc assistance from District Forest Officers.

- **Ineffective Establishment of Annual Milestone for Preparation of the Forest Management Plan by TFS**

Discussion with TFS Officials revealed that the absence of a management plan for the National Forest Reserves was due to resource limitations, including funding. However, the analysis of revenue collection revealed otherwise. The analysis shows a consistent increase in TFS revenue collection from forest resources, indicating that resource limitations were not the main reason for the failure to prepare the Forest Management Plan.

Further analysis of the four annual milestones in the Forest Management Plan revealed a clear contradiction. While revenue collection from forest resources steadily increased, the annual target for preparing Forest Management Plans was consistently reduced in each Financial Year. This occurred despite the existing need for all National Forests to have a Management Plan. The pattern indicates that TFS did not prioritise preparing forest management plans when setting the annual targets. **Figure 3.12** illustrates the trends in revenue collection versus annual planning.

Figure 3.12: Trends in Annual Collection Vs Trends in Preparation of the Forest Management Plans for the National Forest Reserves



Source: Auditors' Analysis of the TFS's Annual Performance Reports from 2021/22 to 2024/25, 2025

Figure 3.12 shows that while TFS increased revenue collection, the number of management plans prepared decreased. This indicates that TFS placed limited priority on the preparation of forest management plans despite their importance.

Consequently, forests were managed without a guiding framework to support effective restoration, including reforestation.

Similarly, the verification conducted in the six sampled Districts and the review of the annual narrative reports (2021/22 - 2024/25) from the TFS districts' offices revealed that TFS and LGAs relied primarily on ad hoc

patrols as their main activity for protecting forest reserves. This reactive approach has taken precedence over developing comprehensive management plans that would outline protection and conservation activities, together with the required resources.

Further, a review of TFS's Fire Report (2025) revealed that a total of 21,510,482 hectares of forest were affected by fire from 2021/22 - 2024/25 due to activities adjacent to forest boundaries. These included agricultural practices such as field clearing and land preparation, grazing activities involving burning to stimulate fresh grass regeneration, and hunting-related fires used to flush wildlife or improve visibility. Such causes could have been mitigated through the preparation and effective implementation of comprehensive forest management plans for reserved forests. **Figure 3.13** presents a summary of forest areas affected by fires from 2021/22 to 2024/25.

Figure 3.13: Forest Burned Areas from 2021/22 to 2024/25



Source: Auditors' Analysis of the TFS's Fire Reports from 2021/22 to 2024/25, 2025

Figure 3.13 shows a trend in the extent of forest areas affected by fires between 2021/22 and 2024/25. In 2021/22, a total of 6,515,160 hectares were affected, representing the highest level of fire damage during the reviewed period. The affected area decreased to 5,393,695 hectares in 2022/23, then to 5,750,211 hectares in 2023/24. In 2024/25, the affected area dropped sharply to 3,511,416 hectares. This fire damage affects

reforestation by suppressing the growth of regenerating vegetation and degrading soil fertility needed for seed germination.

3.3.4 Ineffective Allocation of Budget for the Implementation of Reforestation Activities at the LGAs Levels

The review of the action plan and performance reports for PMO-RALG for the Financial Year 2021/22-2024/25 revealed that PMO-RALG did not allocate a specific budget for reforestation activities in the LGAs.

It was further revealed during interviews with PMO-RALG officials that the specific budget for reforestation activities was expected to be allocated by each LGA from its own source revenues.

This was further verified in the visited LGAs, where the audit assessment of the trend in budget allocation and disbursement revealed that the LGAs were not effectively allocating funds to ensure their implementation.

An analysis of budgeted versus disbursed funds for reforestation-related activities, such as tree planting, nursery establishment, awareness campaigns and patrol operations, found that, none of the LGAs consistently allocated funds across the four Financial Years (2021/22-2024/25) to facilitate the reforestation-related activities, including the implementation of the annual assigned target of 1.5 million trees. Table 3.11 shows the amounts budgeted and disbursed for each LGA.

Table 3.11: Amount of Funds Budgeted and Disbursed by LGAs for Reforestation Activities for Financial Years (2021/22 - 2024/25)

Visited LGA	Financial Year	Allocated Amount (TZS)	Disbursed Amount (TZS)	Amount Disbursed (%)
Kilwa DC	2021/22	4,000,000	0	0
	2022/23	8,344,000	400,000	5
	2023/24	4,455,000	1,440,000	32
	2024/25	4,455,000	2,510,000	56
Longido DC	2021/22	0	0	0
	2022/23	0	0	0
	2023/24	0	0	0
	2024/25	4,320,000	4,320,000	100

Visited LGA	Financial Year	Allocated Amount (TZS)	Disbursed Amount (TZS)	Amount Disbursed (%)
Handeni DC	2021/22	0	0	0
	2022/23	0	0	0
	2023/24	0	0	0
	2024/25	15,000,00	15,000,000	100
Igunga DC	2021/22	0	0	0
	2022/23	5,000,000	0	0
	2023/24	9,520,000	3,829,999	40
	2024/25	5,000,000	5,000,000	100
Ushetu DC	2021/22	21,650,000	18,889,800	87
	2022/23	6,000,000	0	0
	2023/24	28,600,000	12,800,000	45
	2024/25	97,419,000	85,278,000	88
Meatu DC	2021/22	0	0	0
	2022/23	0	0	0
	2023/24	4,000,000	0	0
	2024/25	4,000,000	0	0

Sources: Auditor's Analysis of the Itemised Commitment and Expenditure Reports for the Financial Years from 2021/22 to 2024/25, 2025

Table 3.11 presents the budget allocations to the Division of Natural Resources and Environment Management in the visited LGAs. These budgets were intended to facilitate reforestation activities. The audit noted that only Ushetu DC and Kilwa DC consistently allocated funds for reforestation across all four Financial Years.

However, the allocated funds for Ushetu DC were partially disbursed at 87%, 45%, and 88% for the Financial Years 2021/22, 2023/24, and 2024/25, respectively. No disbursement recorded in 2022/23. Also, funds allocated by Kilwa DC were not disbursed in 2021/22, and only 5% and 32% were disbursed in 2022/23 and 2023/24, respectively.

Meatu DC allocated TZS 4 million for reforestation during the financial years 2023/24 and 2024/25, which was fully disbursed. No funds were allocated in the Financial Years 2021/22 and 2023/24. Igunga DC allocated a budget for reforestation in three out of the four Financial Years. Nevertheless, in

2022/23, the allocated funds were not disbursed, while in 2023/24, only 40% of the allocated budget was disbursed.

The review of the budget implementation action plans from the visited LGAs and interviews with officials revealed that the ineffective allocation of funds for reforestation activities was due to the non-prioritisation of forest conservation by local government authorities. The audit noted that, during budget allocation, priorities were given to health, education, and other social services, including development projects. Limited attention was given to reforestation activities, despite the fact that LGAs collect revenue from forest products. **Table 3.12** shows the revenue collected from forest products, including timber, charcoal, and wood logs.

Table 3.12: Revenue Collected from the Forest Products in the Visited LGAs (TZS million)

LGA	2021/22	2022/23	2023/24	2024/25
Kilwa DC	44.92	71.00	72.52	120.88
Handeni DC	274.20	292.38	205.77	220.67
Ushetu DC	271.32	250.311	313.667	268.98
Meatu DC	5.79	6.49	5.01	14.44
Longido DC	5.21	3.25	4.05	7.27
Igunga DC	4.17	-	1.52	6.58

Source: Auditors' Analysis of the Revenue Collection Report from Forest Products in the Visited LGAs, 2025

Table 3.12 presents the revenue collected from forest products. For instance, Ushetu DC collected TZS 250.3 million in 2022/23. However, in the same year, the Council allocated TZS 6 million for reforestation activities, which were not disbursed, as shown in **Table 3.11**.

Consequently, ineffective allocation of funds for reforestation has hindered the implementation of activities in the respective LGAs. As a result, the LGAs were unable to meet the intended targets, thereby posing a risk to the sustainability of forest resources. In addition, reforestation activities have largely relied on support from NGOs and community members, as well as limited assistance from the Tanzania Forest Fund (TaFF).

On the other hand, the audit assessed the disbursement of five per cent Tree Planting Levy by MNRT through TaFF to support reforestation across

LGAs. The assessment revealed that TaFF did not adequately manage the disbursement of the collected funds for tree planting activities.

An interview with TaFF officials and a review of the invitation for the funds request notices for the Financial Years 2023/24 and 2024/25 revealed that the notices specified that the maximum amount allocable to a single LGA or TFS District Office, which were the stated beneficiaries, was TZS 55 million. However, the audit noted that some LGAs and TFS District Offices received amounts exceeding the stated limit. **Table 3.13** shows the LGAs and TFS districts that received amounts exceeding the stated limit.

Table 3.13: LGAs and TFS Districts that Received Amounts Exceeding the Stated Limit

Financial Year	LGAs/TFS Office	Allocated Amount (TZS million)	Uses of the Allocated Fund
2024/25	Ruangwa DC	192	Procurement of Cars, to facilitate forest management
	TFS Kilwa	192	Rehabilitation of Malehi Forest Reserve
	Kilwa DC	192	Rehabilitation of Malehi Forest Reserve
2024/25	TFS Ruangwa	600	Restoration of Machang'anja Forest Reserve, Ruangwa District
	Handeni DC	200	Establishment of Forest Plantation

Source: Auditors' Analysis of Funds Allocation Records for Financial Year 2023/24 and 2024/25, 2025

Table 3.13 shows that, despite the stated maximum allowable amount of TZS 55 million per LGA, Ruangwa DC, Kilwa DC, Handeni DC, and the TFS District Offices of Ruangwa and Kilwa received amounts exceeding the specified limit, despite the existing demand from other LGAs. The other LGAs were allocated funds based on their requests, which range from 10 million to 55 million for Financial Years 2023/24 and 2024/25, respectively.

The audit further noted that only a limited number of LGAs benefited from the tree planting levy. A review of the list of beneficiaries showed that, out of 184 LGAs, only 25 and 33 LGAs received funds from the levy in the Financial Years 2023/24 and 2024/25, respectively.

The audit assessment of the number of LGAs responded to TaFF invitation on Funds request reveals that the limited number of LGAs benefited from

tree planting levy and uneven allocation of the tree plant levy was attributed to the fact that a large number of submitted requests from LGAs were disqualified in preliminary evaluation because they did not meet the stipulated requirements, resulting in elimination during evaluation, hence creating a room for uneven allocation because a limited number of submitted requests qualify for the allocation.

This was noted during the review of the evaluation of the submitted allocation request for the Financial Year 2023/24, which revealed that of the 113 submitted requests, 58 were eliminated in the preliminary stage due to non-compliance with requirements. The reasons for elimination included failure to submit evidence of land ownership, failure to identify the land under 50 hectares as required, failure to specify the exact planting area, etc. This indicates that, despite the existing opportunity to benefit from the tree planting levy, many LGAs did not prepare and submit funding requests that included all required information.

3.4 Ineffective Implementation of Reforestation Activities

The audit noted shortcomings affecting the effectiveness and efficiency of reforestation implementation, particularly in tree planting and forest protection aimed at supporting natural regeneration. These shortcomings included inadequate provision of seedlings for reforestation, insufficient post-planting measures to improve tree survival rates, and limited adoption of joint forest management for forest protection. Other gaps included ineffective implementation of forest management plans to guide forest reserve management and inadequate technical support to communities for seedling management and broader forest conservation practices. The shortfalls found are detailed below:

3.4.1 Insufficient Provision of Seedlings for Reforestation Activities

The interviews with PMO-RALG officials revealed that, during the implementation of reforestation activities in LGAs, seedlings were sourced from TFS nurseries. This was evidenced during the visit to the sampled LGAs, where all six LGAs visited depend on seedlings produced from TFS.

Further analysis of the seedlings production under TFS revealed that the seedlings produced by TFS were not sufficient to meet the intended target

of 1.5 million tree plantings in all 184 LGAs. **Table 3.14** shows the seedlings produced by TFS compared to the LGAs' demand.

Table 3.14: TFS Seedlings Production Vs. LGA's Demand (2021/22-2024/25)

Years	Demands for 184 LGAs- (Number of Tree Seedlings)	Number of Seedlings Produced by TFS	Deficit (%)
2021/22	276,000,000	33,515,523	87.9
2022/23	276,000,000	33,068,643	88.1
2023/24	276,000,000	34,126,916	87.7
2024/25	276,000,000	35,039,365	87.3

Source: Auditors' Analysis of the TFS's Annual Performance Reports 2021/22-2024/25, 2025

Table 3.14 shows that TFS seedling production fell short of the required demand by 87.9%, 88.1%, 87.7%, and 87.3% in the Financial Years 2021/22, 2022/23, 2023/24, and 2024/25, respectively. It was noted that TFS's seedling production was primarily directed toward its own operations, including reforestation in national reserve forests and the establishment of forest plantations. Therefore, only a limited number of seedlings were supplied to support reforestation activities in the village and LGA forest areas. TFS provided the seedlings as part of their Corporate Social Responsibility initiatives. **ISO 9001:2015 Certified**

It was noted that this seedling deficit was due to LGAs' overreliance on TFS for seed provision and their failure to prioritise the establishment of tree nurseries for reforestation. The audit further assessed the establishment of tree nurseries in the visited LGAs to ensure the availability and sufficiency of seedlings and noted that, out of the six LGAs visited, only two had a seedling nursery, as indicated in **Table 3.15**.

Table 3.15: Availability of Tree Seedlings Nursery in the Visited LGAs

Name of the LGA	Existing Nursery Capacity (million)	Supplied Seedling within LGA (million) in 2024/25	Remarks
Kilwa DC	NIL	1.35	The LGAs rely entirely on seedlings from TFS-Kilwa to achieve the 1.5 million tree target.
Handeni DC	NIL	0.82	The LGAs depend entirely on seedlings from the Korogwe-TFS centres to implement the 1.5 million tree target.
Longido DC	NIL	0.42	The LGAs depend entirely on the seedlings from the Siha-TFS centre to achieve the 1.5 million tree target.
Igunga DC	0.1	0.39	The LGA established the nursery with a capacity of 0.1 million seedlings. However, the established nursery had limited capacity and therefore relied on TFS seedling production.
Ushetu DC	NIL	1.44	The LGAs are entirely dependent on the availability of seedlings from tobacco companies.
Meatu DC	0.06	0.58	The LGA established a nursery with 60,000 seedlings, funded by the Tanzania Forest Fund. However, the established nursery had limited capacity; hence, it relied on TFS seedling production.

Source: Auditors' Analysis of the Nursery Status in the Visited LGAs, 2025

Table 3.15 shows that, out of the six (6) LGAs visited, only two had established their own nurseries to address seedling shortages in the implementation of reforestation activities. However, the capacity of the established nurseries was not sufficient to meet demand. This was contrary to Para 5.0 of the National Forest Policy, 1998, which requires LGAs to be responsible for promoting reforestation activities at the lower level, including the production of seedlings.

The audit noted that the non-establishment of tree nurseries was attributed to:

- **LGAs did not Allocate Resources for the Establishment of Tree Nurseries**

The review of Annual Action Plans (2021/22-2024/25) from the visited LGAs revealed that only Igunga DC allocated a budget for the establishment of a tree nursery. Four LGAs, namely Kilwa DC, Handeni DC, Longido DC, and Meatu DC, did not allocate any budget for this purpose. Notably, Meatu DC established its nursery with financial support from TaFF. Through interviews with LGAs' Officials, the audit noted that, despite the stated reason of funding limitations, the Natural Resources Sections under the Natural Resource and Environmental Conservation Unit in the LGAs did not proactively plan for forest conservation activities to justify and defend budget allocations. Instead, an activities plan was conducted after the issuance of budget ceilings, which limited the inclusion of reforestation activities, including nursery establishment and its operation.

- **Ineffective Collaboration Between LGA and TFS in Seedling Production Activities**

The audit noted that, although both TFS and LGAs are responsible for ensuring seedling availability, and TFS is specifically mandated to provide technical support to LGAs in nursery establishment, the two entities did not collaborate on seedling production in nurseries. The audit noted that their joint efforts mainly occurred during national campaigns or commemorative days, rather than through continuous, structured engagement in nursery development at the district level.

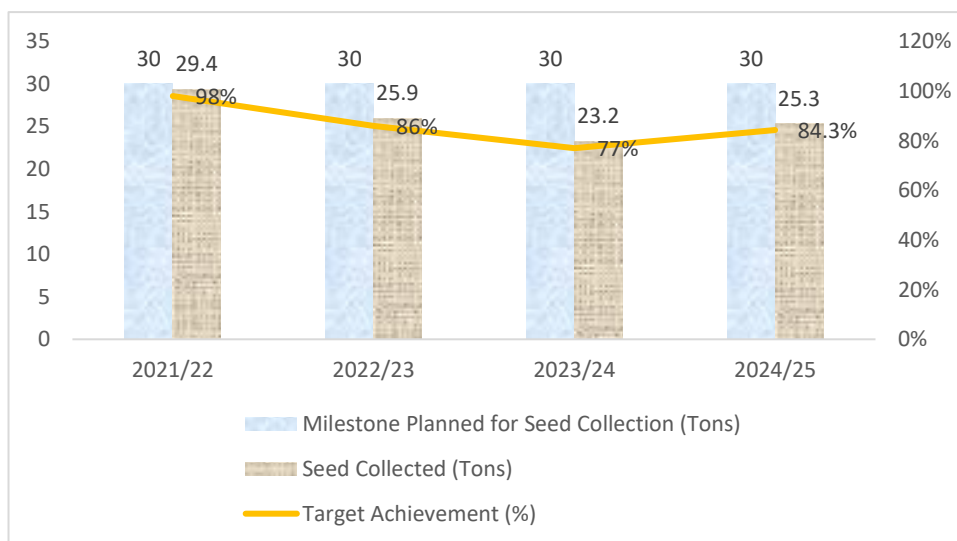
Consequently, the insufficiency of seedlings for reforestation activities limited the ability to achieve the intended targets. Of the six LGAs visited, five did not meet the annual target of planting 1.5 million trees. Only Ushetu DC achieved the target, despite lacking its own nursery, due to support from tobacco companies that established nurseries to facilitate reforestation in the district.

3.4.2 TFS did not Effectively Attain the Planned Seed Collection Targets

The review of TFS's Strategic Plan (2021/22-2024/25) and the annual performance report for the Financial Year 2024/25 noted that, despite the expansion of seed source from 270 hectares in 2020/21 to 689.5 hectares by 2024/25, the overall trend in seed collection has been declining.

The Agency did not achieve the planned annual seed collection targets, and there is a declining trend despite reported increases in the number of tree seed sources. **Figure 3.14** shows the trend in the collection of tree seeds from 2021/22 to 2024/25.

Figure 3.14: Trend in Seeds Collection from 2021/22 to 2024/25



Source: Auditors' Analysis on Annual Implementation Reports 2021/22 to 2024/25, 2025

Figure 3.14 shows the declining trend in tree seed collection from 2021/22 to 2024/25. TFS set a constant annual target of 30 tonnes of seed collection for each of the four Financial Years (2021/22-2024/25). Although new seed sources were established, increasing the coverage from 270 hectares in 2021/22 to 689.5 hectares in 2024/25, seed collection performance declined over the period. Collection decreased from 29.4 tonnes in 2021/22 to 25.9 tonnes in 2022/23, then to 23.2 tonnes in 2023/24, before slightly increasing to 25.3 tonnes in 2024/25. The corresponding target achievement rates were 98%, 86%, 77%, and 84.3% for the respective Financial Years. This was contrary to Guideline 6.3 of the National Forest Policy Implementation Strategy (2021 - 2031), which requires MNRT, through TFS, to ensure the availability of seeds to support planned reforestation interventions.

Interviews with TFS officials revealed that inadequate seed collection was attributed to the limited number of specialised tree climbers responsible for collecting seeds from forests and submitting them to seed centres for further processing. The audit noted that only four of 12 tree climbers were

operating at four seed collection centres in the country, all of whom were elderly (over 55), which affects their efficiency in seed collection, as the collection often involves tree-climbing. **Table 3.16** details the status of tree climbers in four seed collection centres.

Table 3.16: Status of the Tree Climbers under TFS

Seed Collection Centre	Available Expert	Required Expert	Expert Deficit
Morogoro	2	4	2
Iringa	1	3	2
Shinyanga	0	2	2
Lushoto	1	3	2
Total	4	12	8

Source: Auditors' Analysis of the Statistics of the Seed Collectors' Experts from TFS, 2025

Table 3.16 shows that four specially trained tree climbers were operating at four seed collection centres. However, the centres require a total of 12 to ensure effective collection. This marks a shortage of 8 seed collectors at the existing collection centres. The audit further noted that the Shinyanga centre, which lacked a specifically trained seed collector, used local people for seed collection.

Consequently, inadequate seed collection limited TFS's ability to meet the identified seed demand. The review of TFS's Strategic Plan (2021/22-2024/25) states that the annual seed demand was 40 tonnes; however, due to ineffective collection practices, the actual annual seed collected ranged from 25.3 tonnes to 29.4 tonnes over 2021/22-2024/25.

3.4.3 Absence of Formal Post-Planting Control and Monitoring

Based on the interview with PMO-RALG Officials, it was found that LGAs had not established a formal post-planting control to ensure the survival of planted trees. This was also confirmed through field visits to the six LGAs, during which none had established formal post-planting controls or measures to monitor the annual planted trees and ensure their survival. This practice is contrary to Section 20(10) and 66(2)(c) of the Forestry Act, CAP. 323. These Sections require MNRT, through TFS, and PMO-RALG, through LGAs, to implement post-planting measures, including training and community engagement on the management of planted trees, to enhance their survival. Other post-planting tree controls include regular monitoring,

protection from grazing and fire, timely weeding, and replacement of dead seedlings.

Nevertheless, interviews with officers from the six visited LGAs revealed that post-planting care and monitoring are mainly conducted informally, often through phone calls or on an ad hoc basis. The availability of post-planting mechanisms in the visited LGAs is presented in Table 3.17.

Table 3.17: Analysis of the Availability of Post-Planting Measures in the Visited LGAs

Name of the LGA	Forest zone	Post Planting Mechanism Available (√/X)					Average Tree Survival Rate (%)
		Patrol	Fire line	Weeding	Beating-up	Formalized awareness	
Handeni	Highland area	√	x	x	X	X	76
Longido		√	x	x	X	X	83
Kilwa	Coastal	√	x	x	X	X	81
Meatu	Lake zone	√	x	x	X	X	68
Ushetu		√	x	x	X	X	81
Igunga	Inland plateau	√	x	x	X	X	89

Source: Auditors' Verification conducted in the Visited LGAs in September 2025

Key:

- √ Available
- x Not Available

Table 3.17 presents the status of post-planting measures in the visited LGAs. It shows that although the LGAs relied primarily on patrol activities as a post-planting control measure to monitor planted trees, these patrols were conducted on an ad hoc basis. Other essential post-planting measures, such as beating-up, fire protection through the establishment of fire lines around planted trees, weeding, and formalised community awareness programs to promote seedling and tree management, were not established in the visited LGAs.

The lack of post-planting measures was evident in field observations across the visited LGAs, where planted trees were found surrounded by grass and

weeds, with no fire control barriers to protect them. **Photo 3.2** shows the noted scenario that indicates the ineffective post-planting controls on the planted trees.

Photo 3.2: Tree Plantation at Kwamsundi-Handeni, Overgrown with Weeds



Source: Photo Taken by Auditors on 13 September 2025 at Kwamsundi-Handeni

Photo 3.2 shows the established 120-hectare tree plantation, which was overgrown with weeds. This indicates that weeding was not carried out to ensure the survival of the planted trees. The audit also noted the absence of established fire barriers at Kwamkunga Tree Plantation, which were essential for protecting the plantation from fires caused by farm-clearing activities in surrounding agricultural areas.

Photo 3.3: Absence of Fire Protection Barrier Between Kwamkunga Tree Plantation Farm and the Surrounding Agricultural Farm



Source: Photo Taken by Auditor on 13 September 2025 at Kwamkunga Tree Plantation Farm

Photo 3.3 shows the Kwamkunga Tree Plantation (right) without fire barriers, adjacent to agricultural farms (left) where fire is used for land preparation.

The audit noted that inadequate establishment of post-planting measures was attributed to the absence of a comprehensive tree-planting plan outlining a roadmap for the implementation and follow-up of tree-planting activities. The situation was mainly attributed to the LGAs' emphasis on achieving tree-planting targets without regard for the long-term sustainability of the planted trees.

The audit noted that not all planted trees survived due to ineffective post-planting measures. Analysis of tree-planting data from the visited LGAs showed that average survival rates were below the 100% target, at 81% in Kilwa DC, 83% in Longido DC, 76% in Handeni DC, 89% in Igunga DC, 81% in Ushetu DC, and 68% in Meatu DC.

3.4.4 Low Adoption of the Joint Forest Management Systems

The review of the Participatory Forest Management (PFM) Facts and Figures Report (2022) revealed low adoption of the JFM system in enhancing forest management by involving surrounding communities in forest reserve conservation. The analysis of the adaptation of Participatory Forest Management in systems status in the PFM report indicates that only 5.8% of total forest areas/hectares were managed under a participatory forest management system, of either Community-Based Forest Management (CBFM) or Joint Forest Management (JFM), as detailed in **Table 3.18**.

Table 3.18: Status of the PFM Framework

Description	CBFM	JFM	PFM Status
A Total area of forest covered by the PFM arrangement (ha)	1,917,423	792,364	2,709,787
Percentage of total forest covered by the PFM arrangement	4.4	1.6	5.8
Percentage of the forest area with no PFM arrangement	95.6	98.4	94.2

Source: Auditors' Analysis of the Participatory Forest Management Report 2022, 2025

Table 3.18 reveals that only 4.4% of forest hectares under the village land were managed under a formal CBFM system, while approximately 95.6% did

not practice a formalised CBFM. On the other hand, only 1.6% of the national and local government forest hectares were practising a JFM system, while 98.4% were not practising a Joint Forest Management (JFM). This makes a combined figure of 5.8% of the forest hectares practising a PFM framework, either JFM or CBFM. This indicates that about 94.2% of the forest hectares on the mainland lacked effective community involvement in forest conservation activities, including forest protection measures to support the survival of planted trees and natural regeneration. This was contrary to Section 16(1) of the Forest Act, CAP. 323, which mandates the use of Participatory Forest Management (PFM) for managing a forest, including the implementation of reforestation activities.

This Section revealed that PFM could be achieved through either Community-Based Forest Management (CBFM), in which local communities are permitted to declare and ultimately gazette Village, group, or private forest reserves, or Joint Forest Management (JFM), in which communities are allowed to sign joint forest management agreements with the government or other forest owners. Both CBFM and JFM aim to integrate local communities into sustainable forest management, ensuring they become integral partners in conservation, resource stewardship, and benefit-sharing.

Furthermore, the audit assessment of JFM status in the sampled LGAs reveals that JFM remains a minority approach for enhancing forest management. The audit noted that, among the National Forest Reserves under TFS and Local Government Forest Reserves, which are mandated to practise the JFM, no forests were practising/adopting the JFM system, as further summarised in **Table 3.19**.

Table 3.19: Status of the JFM Framework

Name of the LGAs	TFS Forest		Local Government Forest	
	Number	Forest with JFM	Number	Forest with JFM
Kilwa DC	11	0	1	0
Handeni DC	18	0	2	0
Longido DC	1	0	2	0
Igunga DC	1	0	1	0
Ushetu DC	0	0	3	0
Meatu DC	0	0	0	0
Total	31	0	09	0

Source: Auditors' Analysis of the Forest Status from the Visited LGAs, 2025

Table 3.19 indicates that none of the 31 National Forests under TFS was practising JFM in the visited LGAs. Also, outside the nine Local Government Forests, no forest was practising the JFM system to involve surrounding communities in protecting the reserved national and local government forests.

The interviews with LGAs and TFS officials revealed that, to protect the forest reserves, TFS and LGAs rely on patrol operations. However, the audit assessment revealed that patrols were conducted on an ad hoc basis due to resource limitations. Given the number of forest reserves, this ad hoc activity did not allow for full-time patrolling in each reserve. These resources included transport facilities, Forest Officers, and Ranger Posts, as detailed in **Table 3.20**.

Table 3.20: Availability of Resources for Supporting Full-time Patrol of National and Local Government Reserved Forests in the Visited LGAs

District	Forest Owner	No. of Reserved Forests	Resources Status to support full-time patrol operations
Kilwa DC	TFS	11	<ul style="list-style-type: none"> • Three of 11 forest reserves (Ngarama, Kitope, and Pindirola) in Kilwa had ranger posts within their boundaries. • Two Vehicles and seven motorcycles were available to support office operations and ad-hoc patrols in 11 reserved forests. As per the management plan (Malehi Forest Reserve), one forest reserve of Malehi requires one vehicle and three motor vehicles to ensure full management as per its management plan. • 30 staff available for office operations and ad-hoc patrols in the reserved forest. For example, as per the management plan, one forest in the Malehi forest reserve requires six forest staff to ensure effective implementation.
	LGA	01	<ul style="list-style-type: none"> • The LGAs lacked dedicated vehicles for forest operations. However, the audit noted that, through Forest Fund support, the LGAs had received approval for financial resources to procure vehicles intended to facilitate forest conservation activities.

District	Forest Owner	No. of Reserved Forests	Resources Status to support full-time patrol operations
Handeni DC	TFS	18	<ul style="list-style-type: none"> • 14 staff available for office operations and ad-hoc patrols in the reserved forest. For instance, according to the management plan, one forest in the Magambazi forest reserve requires two forest staff to ensure effective protection. • No ranger posts in the reserved forests • Three Vehicles and two motorcycles were available to support office operations and ad-hoc patrols in 18 reserved forests.
	LGA	02	<ul style="list-style-type: none"> • The LGAs did not have vehicles specifically allocated for forest patrol operations. Instead, patrol activities depended on the availability of vehicles from other departments.
Longido DC	TFS	01	<ul style="list-style-type: none"> • TFS officers had 04 officers, one vehicle, and two motor vehicles used for office operations, border operations (Namanga Border), and limited patrol operations in the reserved forest. • No ranger post in the reserved forest to fulfil full-time patrol operations.
	LGA	02	<ul style="list-style-type: none"> • The LGAs did not have vehicles specifically allocated for forest patrol operations. Instead, patrol activities depended on the availability of vehicles from other departments.
Igunga DC	TFS	01	<ul style="list-style-type: none"> • No ranger post in the reserved forest to fulfil full-time patrol operations.
	LGA	01	<ul style="list-style-type: none"> • The LGAs did not have vehicles and staff specifically allocated for forest patrol operations.
Ushetu DC	LGA	03	<ul style="list-style-type: none"> • The LGAs did not have vehicles and staff specifically allocated for forest patrol operations.

Source: Auditors' Analysis of the Forest Management Plans, and TFS's Annual Narrative Reports of 2024/25, 2025

Table 3.20 outlines the resource limitations for supporting full-time patrol operations in the reserved forests, undertaken to ensure forest protection and facilitate reforestation through natural regeneration. This underscores

the need for joint forest management involving the surrounding communities.

Additionally, it was noted that ad hoc patrols were mainly conducted to intercept illegally harvested forest products at established checkpoints or through surveillance. Limited efforts were directed towards establishing controls within reserved forests to prevent encroachment-related destruction. The auditors were of the view that the former represents a post-impact action, whereas the latter constitutes a pre-impact measure that should be prioritised to achieve effective forest conservation. **Photo 3.4** shows the noted forest products that were illegally harvested from the forest land in Kilwa DC.

Photo 3.4: The Confiscated Forest Timber and Charcoal from Illegal Harvesting in Kilwa DC



Sources: Photo Taken by Auditors on 8 September 2025 at Kilwa DC

Photo 3.4 shows the confiscated forest products (timber and charcoal) from the conducted patrols. This calls for the need to enhance post-impact measures, such as JFM, to prevent illegal harvesting and other forms of forest encroachment.

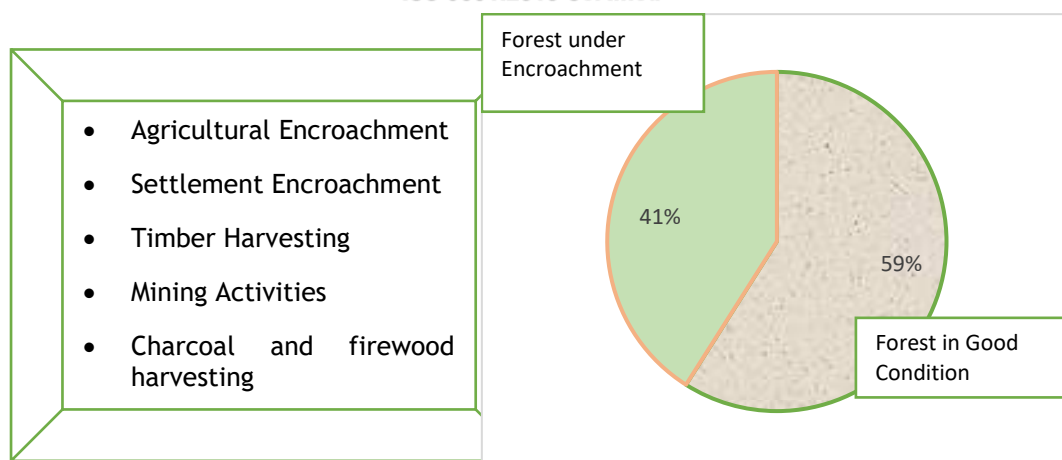
The audit noted that limited adoption of JFM significantly undermines reforestation efforts, as the majority of forest areas continue to be

managed without community involvement for sustainable regeneration. This is because:

- As JFM requires agreements between communities and government (forest owners, LGAs or TFS), if JFM is not established, it means communities have not recognised or defined their roles in managing such forests.
- As JFM was designed to allow benefit-sharing, if not effectively implemented, communities would not receive benefits from conservation efforts; hence, community members prioritise short-term survival strategies such as charcoal burning, illegal logging, and encroachment, which adversely affect reforestation activities.

This impact was evident during the review of the list of existing forests under LGAs, which revealed widespread encroachment, including agricultural expansion, settlement development, timber harvesting, mining, and charcoal and firewood extraction, as shown in **Figure 3.15**. The analysis indicated that of the 1,270 forests with assessed status, 527 (41%) were found to be under encroachment. These indicate the need for a participatory forest management system to enhance forest protection and control in the country.

Figure 3.15: Encroachment in Local Governments and Villages' Forests



Source: Auditors' Analysis of the List of Existing Forest at LGAs and Village Levels, 2025

The audit noted that the limited adoption of JFM was attributed to the absence of a defined benefit-sharing mechanism required to operationalise

the JFM system. This deficiency was noted across all the National and Local government forest reserves visited in the districts. Neither TFS nor LGA had established a defined benefit-sharing mechanism (financial or non-financial) with surrounding communities in their forest reserves. Furthermore, the parties' responsibilities for managing these forests had not been defined.

3.4.5 Ineffective Implementation of the Forest Management Plans

The audit assessment of the National Forest Reserves managed by TFS in the sampled Districts revealed that the management plan for the reserved forest was not effectively prepared and implemented, contrary to Section 11 of the Forest Act, CAP 323, which requires all National, District and Village Forest reserves to have a forest management plan that must include provisions for conservation, including reforestation. Such a plan is required to define management objectives, including reforestation operations, to ensure sustainable forest resource management. **Table 3.21** indicates the status of the forest management plans for the national Forest reserve in the visited Districts.

Table 3.21: Status of the Management Plan for the National Forest Reserves from the Sampled Districts

District	Number of Natural Forest Reserves under TFS	Reserved Forest with Management Plan	Remarks
Kilwa DC	11	05	Five of the eleven national forest reserves (Kitope, Mitarure, Ngarama North, Malehi, and Mangrove Forest Reserve), representing 45%, had management plans.
Handeni DC	18	01	One National Forest Reserve, Kwamarukanga, out of 18 had a management plan. Four national forest reserves of Handeni Hill, Magambazi, Kwasumba and Mtunguru had a management plan which expired in July 2023. 13 other national forest reserves have no management plan.

District	Number of Natural Forest Reserves under TFS	Reserved Forest with Management Plan	Remarks
Longido DC	01	0	The national forest reserve had no management plan.
Meatu DC	0	0	There were no national forest reserves at Meatu.
Ushetu DC	0	0	There were no national forest reserves at Ushetu.
Igunga DC	01	0	The available forest (Unyambiu Forest) had no Management Plan.
Total	31	06	

Source: Auditors' Analysis of the Management Plan for the National Forest Reserves in the Visited LGAs, 2025

Table 3.21 shows that of the 31 national forest reserves in the visited districts, only 6 (19%) had an approved forest management plan, while 25 (81%) did not. The highest proportion was observed in Handeni District, where 94% (17 out of 18) of the reserves lacked a management plan. This situation was largely attributed to the fact that many of Handeni's national forest reserves (12 Forest Reserves) were newly established in 2023 for environmental conservation in Msomera villages. At the time of the audit, the process of securing Government Notices (GNs) to formally declare these forests as reserves was still underway, after which management plans would be prepared.

Furthermore, the audit assessment of existing forest management plans revealed that they were not effectively implemented to achieve the intended forest conservation objectives. Table 3.22 presents an analysis of the implementation status of approved management plans, focusing on reforestation activities.

Table 3.22: Status on the Implementation of the Management Plans of the National Forest Reserves

Name of the Forest	Proposed Reforestation Activities in its Management Plan	Implementation Status by June 2025
Malehi Forest (Productive Forest)	Enrichment Planting of 450 Ha by June 2025	The stated enrichment planting was not implemented.
Mitarure Forest	Enrichment Planting of 6,000 seedlings by June	No seedling was planted in the Mitarure Forest.

Name of the Forest	Proposed Reforestation Activities in its Management Plan	Implementation Status by June 2025
(Productive Forest)	2024 and 12,000 trees by 2028 Beating up of 12,000 seedlings by June 2024 and 30,000 by 2028	
Mangrove Forest (Productive Forest)	40 hectares of degraded areas will be enriched by June 2026	During the four years of implementing the management plan (2021/22-2024/25), only 10 out of the planned 40 hectares were planted. Moreover, no funds were allocated for the final year (2025/26) for planting the remaining 30 hectares.
Ngarama North (Productive Forest)	Enrichment planting of 500 hectares by June 2026	Although the activity was planned for 2025/26, no budget was allocated for planting 500 hectares at Ngarama North Forest in the stated financial year.
Kitope (Nature reserve)	Enrichment planting of 3 hectares by June 2025	The stated enrichment planting was not implemented.
Kwamarukanga Forest Reserve (Nature Reserve)	Forest Protection and Conservation by conducting 20 patrol days by June 2030.	Although the management plan covers the period 2025/26 to 2029/30, the provision of 20 patrols over five years (equivalent to 4 patrols per year) was insufficient to ensure adequate protection of the reserved forest.

Source: Auditors' Analysis of the Management Plan for the National Forest Reserves under Visited TFS's District Offices, 2025

Table 3.22 illustrates the ineffective implementation of forest management plans in national forest reserves, contrary to Section 11 of the Forest Act, CAP. 323, which requires reforestation activities in forest reserves to be implemented in line with an approved Forest Management Plan that clearly defines management objectives and outlines reforestation operations to ensure sustainable forest conservation.

This shortcoming increases the risk of deforestation, particularly in production forests where tree harvesting is permitted. For example, Malehi

and Mitarure Forest Reserves were designated as production forests, with annual estimated harvesting volumes of 12,409.45 m³ and 26,409.56 m³, respectively. Ineffective implementation of their management plans implies that the harvested volumes were not adequately replaced through replanting, thereby undermining sustainable forest management.

On the other hand, the audit analysis of forest reserves owned by LGAs in the sampled districts revealed that none of the reserves had a forest management plan.

Table 3.23: Status of the Management Plan for the LGAs' Forest Reserves from the Visited Districts

Visited LGA	Number of Local Government Forest Reserves	Availability of Forest Management Plan
Kilwa DC	1	0
Handeni DC	2	0
Ushetu DC	3	0
Igunga DC	1	0
Longido DC	2	0
Total	09	0

Source: Auditors' Analysis of the Local Government's Forest Reserves in the Visited LGAs, 2025

Table 3.23 indicates that all Local Government Forest Reserves in the visited LGAs lacked a management plan, including for reforestation activities.

The audit noted that the ineffective establishment and implementation of the management plans for the reserved forest was attributed to:

- **Ineffective Resource Allocation and Implementation of the Forest Management Plan**

The audit noted that LGAs did not allocate sufficient funds to implement forest management plans for their reserved forests. A review of annual action plans and implementation reports (2021/22-2024/25) revealed that LGAs prioritised funding for education, health, and other social welfare activities, while forest management received limited attention in resource allocation.

Additionally, a review of TFS's Annual Implementation Report for 2024/25 and the Forest Management Plans for National Forests in the sampled LGAs

revealed a mismatch between planned requirements and actual budget allocations. Although the Forest Management Plans include appendices detailing work plans and the corresponding budgets required for their implementation, TFS budget allocations did not align with these provisions. Instead, funding was allocated to general conservation activities across all reserved forests, without reference to the budget estimates outlined in individual management plans. For example, analysis of the management plans for five reserved forests in Kilwa showed that a total of TZS 654.7 million was required to implement planned activities in the 2024/25 Financial Year. However, the audit found that only TZS 451.3 million was allocated for conservation operations covering 11 forests in Kilwa, despite the fact that the five forests with approved management plans alone required TZS 654.7 million. Consequently, the conservation activities were not aligned with the actual status of the specific forests.

Furthermore, the audit noted that harvested forests were not replanted to ensure Sustainable Forest Resources. The audit assessment of the four productive forests revealed that, due to the ineffective implementation of its management plan, the recommended measures to replant the harvested trees were not implemented. **Table 3.24** presents the analysis of the management plan for productive forests in the visited Districts, including the extent of replanting for the harvested tree volumes.

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Table 3.24: Extent of Replanting the Harvested Trees Volume in the Productive Forest Reserves

Name of the Productive Forest	Annual Allowable Cut(m ³)	Total Cut by June 2025 (m ³)	Means of Replacement stated in the Management Plan	Replacement Implemented as per the Management Plan
Mitarure	26,709.33	53,418.66	Enrichment planting of 6,000 seedlings	Nil
Ngarama North	36,438	36,438	Enrichment planting of 500 hectares	Although the activity was planned for 2025/26, no budget was allocated for planting 500 hectares at

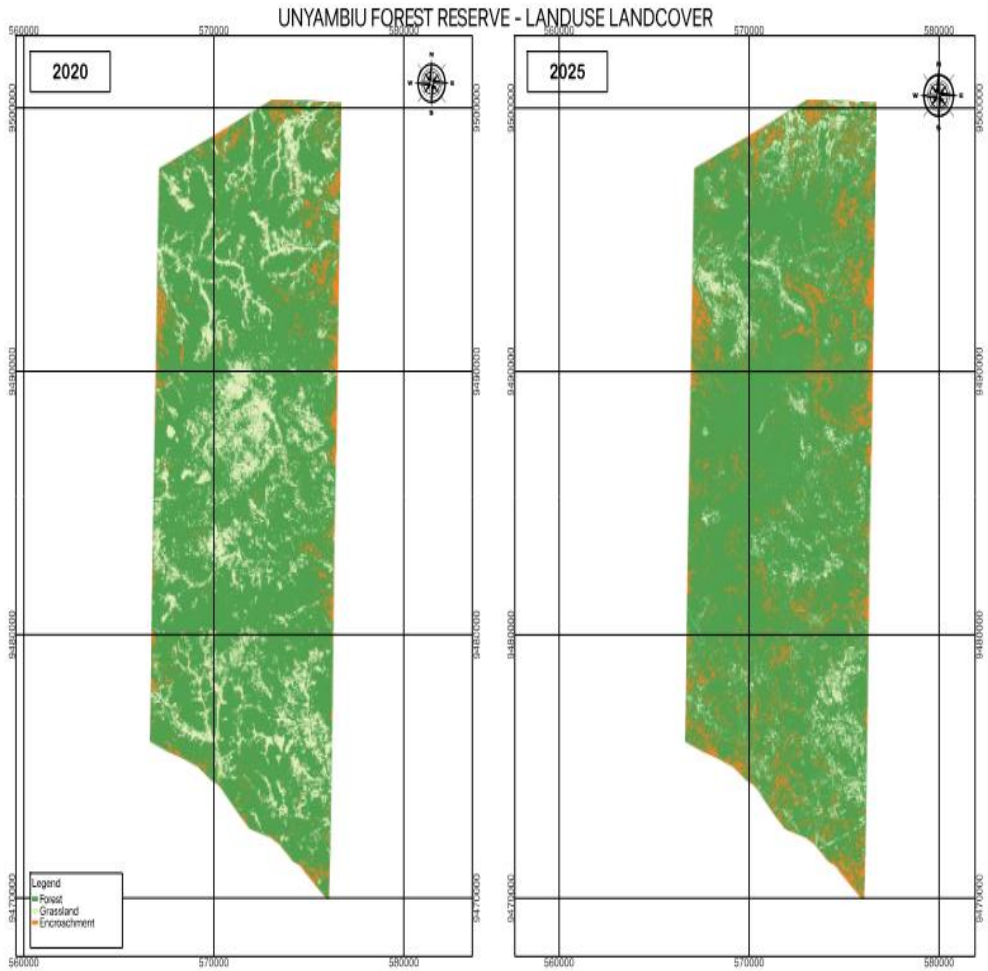
Name of the Productive Forest	Annual Allowable Cut(m ³)	Total Cut by June 2025 (m ³)	Means of Replacement stated in the Management Plan	Replacement Implemented as per the Management Plan
				Ngarama North Forest.
Malehi	12,409.56	24,819.12	Enrichment planting of 450 hectares	Nil
Mangrove	Not stated	Not stated	Enrichment planting of 40 hectares	10 hectares of mangrove were planted out of 40 hectares proposed in the management plan.

Source: Auditors' Analysis of the Management Plan for the Productive Forest Reserves in the Visited Districts, 2025

Table 3.24 shows that, due to the ineffective implementation of the forest management plan, the harvested volumes were not replanted as required. The audit noted that the annual estimated harvested volumes were 26,709.33 m³ for Mitarure and 12,409.56 m³ for Malehi. This implies that, after two years (2023/24 and 2024/25), the total harvested volume was 53,418.66 m³ and 24,819.12 m³, for Mitarure and Malehi Forest respectively the audit found that none of the harvested volumes was replanted as stipulated in the management plan. Furthermore, replanting in the mangrove forest was insufficient; only 10 out of the proposed 40 hectares were replanted. This indicates a risk of deforestation because there was no balance between losses and gains in these forests.

To reveal the evidence on the impact of the lack of a management plan to guide the conservation activities in the forest reserves, the audit team analysed the satellite image for the Unyambiu Local Government Forest Reserve, at Igunga DC, which had no management plan, and the Mitarure Forest Reserve, which had unimplemented management plans. The analysis showed increases in encroachments in the forests, which affect reforestation. **Figures 3.16(a)&(b)** show the encroachment status in Unyambiu Forest Reserve as of 2022 and September 2025.

Figure 3.16(a): Encroachment Status at Unyambiu Forest Reserve as of 2020 and September 2025



Source: Extract from Satellite Image for Unyambiu Forest Reserve as of 2020 and September 2025

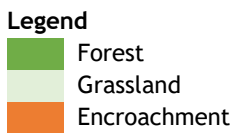


Figure 3.16(b): Encroachment Status at Mitarura Forest Reserve as of 2020 and September 2025



Source: Extract from Satellite Image for Mitarura Forest Reserve as of 2020 and September 2025

Legend

- Forest
- Grassland
- Encroachment

Figures 3.16(a) and (b) illustrate the extent of encroachment in two forest reserves, Unyambiu Forest Reserve and Mitarura Forest Reserve, between 2020 and 2025. The figures show an increase in encroachment over this period, indicating that reforestation efforts were not effectively implemented in these forests (see the increases in brown colour between 2020 and 2025). This is because Unyambiu Forest Reserve lacked a management plan to guide its conservation activities, while Mitarura Forest Reserve's management plan was not implemented.

3.4.6 Limited Technical Support on the Reforestation Activities in the Country

A review of training reports 2021/22 to 2024/25 noted that TFS provided training to its officials on the management of nurseries and seedlings production—the training aimed to strengthen capacity and improve seedling output. However, there was no formally established training mechanism for communities and stakeholders on reforestation. TFS relied on ad hoc, event-based awareness activities, such as a national tree-planting day.

Additionally, visits to the LGAs revealed that no formal training mechanisms had been established to build the capacity to establish tree nurseries for reforestation activities. This resulted in an overreliance on seedlings from TFS, which were insufficient to achieve the intended target of planting 1.5 million trees, as explained in section 3.4.1 of this report. Hence, the possibility of LGAs achieving the reforestation targets, including planting 1.5 million trees, was undermined.

Furthermore, the audit noted that although village forests are managed by local communities that lack professional forestry expertise, no formal capacity-building programs were established to strengthen village communities' management skills, including the preparation and implementation of forest management plans. This led villages to rely on interventions from NGOs, which do not provide continuous support. This reliance has created gaps in technical guidance and undermined the sustainability of reforestation efforts. This was contrary to Para 6.3 of the National Forest Policy Implementation Strategies (2021-2031). The policy requires MNRT, through TFS, to provide training to stakeholders in areas such as nursery establishment, tree storage, gene conservation, and to provide consultancy on tree seed management, environmental conservation, and tree planting.

Consequently, reforestation was not effectively implemented in the village's forest, as it lacked a management plan to guide the activity. This was noted during the visit to Ushetu, where no reforestation activities were implemented in the 13 available village forests due to a lack of management plans.

The inadequate provision of technical support and capacity building for reforestation activities was attributed to limited collaboration between TFS

and LGAs at the district level. The audit noted that, despite both entities being assigned responsibility for capacity building, they did not jointly plan these activities. This undermines the effective implementation of reforestation initiatives.

3.5 Ineffective Coordination Between MNRT and PMO-RALG in the Management of the Reforestation Activities

The audit assessment of coordination in the implementation of reforestation activities revealed shortcomings in reporting on reforestation progress, collaboration between LGAs and TFS, and the coordination of NGOs' contributions to reforestation activities, as detailed below.

3.5.1 Ineffective Reporting in the Implementation of Reforestation Activities in the Country

The audit noted that although clear information-sharing mechanisms exist, they were not effectively utilised by MNRT, PMO-RALG, and other implementing institutions.

It was found that, although PMO-RALG had collected tree-planting statistics from LGAs at the request of the Vice President's Office - Environment, the statistics were neither shared nor submitted to MNRT. Moreover, PMO-RALG lacked reports on critical reforestation activities, such as the management status of local government and village forests, the implementation status of forest management plans, and the condition of forest protection measures, all of which are key to facilitating restoration in reserved natural forests. This was contrary to Para 7.6.3 of the Forest Policy Implementation Strategy (2021-2031), which requires institutions implementing the forest policy to prepare and submit periodic progress reports on reforestation activities to the MNRT for consolidation and joint review.

Interviews with PMO-RALG officials revealed that there were no significant barriers that prevented them from preparing the reports. Since they were able to provide data on tree-planting statistics and share it with VPO, this confirms that the lapse was due to inaction rather than inability.

Additionally, the audit noted that MNRT, which was responsible for overseeing the implementation of the stated strategy, did not issue any reminders or requests to enforce compliance with the established reporting

mechanism. This indicates that neither MNRT nor the PMO-RALG prioritised the use of the established reporting mechanism.

The absence of consolidated reporting and regular stakeholder discussions hindered the identification and resolution of challenges, including illegal harvesting, encroachment, and forest degradation. Consequently, efforts toward achieving national reforestation and forest conservation objectives were undermined.

On the other hand, the Forest Policy Implementation Strategy (2021-2031) requires the MNRT to share consolidated reports with stakeholders for record-keeping and to support necessary actions, such as conducting internal and external meetings to discuss and share progress towards achieving policy objectives.

The audit noted that, while TFS prepares annual performance reports outlining achievements in reforestation activities, including seedling production, and preparation of management plans for reserved forests, these reports are not used effectively. Despite being subsequently incorporated into the MNRT annual implementation report, they are not systematically discussed at the annual review meeting with stakeholders to assess progress against the policy targets, as required by the Strategy.

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3.5.2 Ineffective Coordination and Monitoring of NGOs' Reforestation Contributions

Interviews with officials from PMO-RALG revealed the presence of Non-Governmental Organisations (NGOs) engaged in environmental conservation activities, including reforestation. It was noted that, following their registration with the Ministry of Community Development, Gender, Women, and Special Groups, these NGOs received introduction letters from PMO-RALG to facilitate their engagement with Regional Secretariats and Local Government Authorities. However, PMO-RALG did not monitor these NGOs' reforestation activities to assess their performance in forest conservation. This was contrary to Para (vii) of the Guidelines for Coordination of Non-Governmental Organisations in Mainland Tanzania (2024), issued by the Ministry of Community Development, Gender, Women and Special Groups. The para requires PMO-RALG to coordinate and monitor NGO performance

in their respective areas of operation. **Table 3.25** summarises the NGOs engaged in reforestation activities in the visited LGAs.

Table 3.25: Summary of NGOs Engaged in Reforestation Activities in Visited LGAs

LGAs	Name of the NGOs	Reforestation Activity Engaged
Kilwa DC	<ul style="list-style-type: none"> Mpingo Conservation and Development Initiative World Wide Fund for Nature (WWF) 	<ul style="list-style-type: none"> Support the community in managing the village forest, including facilitating the formation of the Village Forest management plan.
Longido DC	<ul style="list-style-type: none"> World Wide Fund for Nature (WWF) Tanzania Natural Resource Forum (TNRF) 	<ul style="list-style-type: none"> Support the community in managing the village's forest.
Handeni DC	<ul style="list-style-type: none"> Forest Focus 	<ul style="list-style-type: none"> Community support for agroforest trees to reduce dependence on natural forest reserves. Support the community in managing the village's forest.
Ushetu DC	<ul style="list-style-type: none"> Tobacco Alliance One G4 Agro-Limited Mkwawa Leaf Tobacco Limited Japan Tobacco International Leaf Services 	<ul style="list-style-type: none"> Tree planting to facilitate tobacco curing.

Source: Auditors' Analysis on the Content Review of Interviews with Forest Officers in the Visited LGAs, 2025

Table 3.25 shows the NGOs in the visited LGAs and their engagement in reforestation activities. The audit found that Forest officials collaborate with these NGOs specifically in facilitating their engagement with the community, while no structured coordinating and monitoring mechanism is in place to oversee the implementation of reforestation activities done by these NGOs at the community level, as required by Para (vii) of the guide for management of NGOs, 2024.

Following discussions with the three visited NGOs, the audit noted that their operations within the LGAs were officially reported to the Ministry of Community Development, Gender, Women, and Special Groups annually.

However, there was no structured reporting mechanism to PMO-RALG, despite its mandate to oversee and monitor NGOs' operations, including reforestation activities at the LGA level.

The audit noted that ineffective coordination of the NGOs is attributed to the following factors:

(a) Absence of an Established Database by PMO-RALG for NGOs that Implement Reforestation-Related Activities in the Country

It was observed that PMO-RALG primarily serves as a channel for NGOs to engage with Regional Secretariats and Local Government Authorities. However, there is no established database to record or track NGOs involved in reforestation activities. This hinders effective follow-up on activities to assess the operations of these NGOs in their respective areas.

(b) Ineffective Coordination Between NGOs, Desk Officers, and Forest Officers

The audit assessment of NGOs' management at PMO-RALG revealed a lack of formal interaction between the Desk Officers, who are responsible for receiving and facilitating NGOs' engagement with Regional Secretariats and Local Government Authorities, and the Forest Officers at PMO-RALG, who monitor the implementation of reforestation activities. Effective interaction and follow-up could be established by ensuring that Forest Officers are informed of all incoming NGOs' requests related to reforestation activities in LGAs and their implementation plan.

Ineffective coordination and monitoring of NGOs' operations meant their performance in implementing plans was not assessed; as a result, it is difficult to track NGO contributions. Consequently, it makes it hard to hold them accountable for results and the long-term effects of their reforestation activities.

This was observed during visits to the LGAs, where it was found that no reports from NGOs conducting reforestation activities were submitted to the forest officers in the LGAs to facilitate evaluation of their performance. The audit further noted that coordination between forest officers and NGOs was initiated largely at the NGOs' request and focused primarily on

facilitating their engagement with community members, rather than on monitoring their reforestation activities.

3.5.3 Ineffective Collaboration between TFS and LGAs in the Implementation of Reforestation Activities

Reviews of annual plans and progress reports (2021/22-2024/25) from MNRT, PMO-RALG, and TFS, along with interviews with officials from visited LGAs, revealed the limited collaboration in the implementation of reforestation activities. Collaboration among these entities was limited to engagement on national events such as the Uhuru Torch ceremonies, international tree-planting days, and international environmental days. During these events, District Forest Officers (LGA) and District Forest Conservators (TFS) jointly conduct tree-planting activities in their respective Districts.

Furthermore, the audit noted the existence of a Memorandum of Understanding (MoU) between MNRT and PMO-RALG, signed on 26 May 2016, to strengthen collaboration on forest governance and management, which was to be in effect for five years. The audit noted that the outlined joint responsibilities between TFS and LGAs included: preparation of forest and harvesting plans for all forest reserves; consolidation of forest reserve boundaries; control of forest encroachment; establishment of mechanisms for sustainable charcoal production and forest conservation; and undertaking joint inspections, monitoring, surveillance, technical support, and capacity building.

However, the audit found that contrary to Para 2.5 of the National Forest Policy Implementation Strategy (2021-2031), which requires MNRT to strengthen the link and coordination of forest matters between the central and local levels, these responsibilities were not jointly implemented by TFS and the LGAs, as confirmed during the review of LGAs and the TFS District Office's implementation report.

The audit noted that ineffective collaboration was attributed to the lack of a follow-up mechanism on reforestation activities implemented by both TFS and LGA. The audit noted that although MNRT was responsible for overseeing the implementation of the National Forest Policy, it did not provide coordinated follow-up on reforestation actions across both TFS and LGAs, thereby weakening collaboration between the two.

The audit noted that ineffective collaboration undermined the effective implementation of the National Forest Policy Implementation Strategy (2021-2031), particularly the achievement of national reforestation objectives. This was because successful policy implementation depends on the coordinated performance of TFS and LGAs in managing national, local government, and village forests.

3.6 Ineffective Monitoring and Evaluation of the Reforestation Activities Implemented by LGAs and TFS

The audit assessed the monitoring activities conducted by MNRT and PMO-RALG on LGAs' and TFS's undertakings and identified shortcomings in monitoring reforestation activities to ensure sustainable forest conservation. The identified gaps concerned the establishment of reforestation monitoring tools, follow-up on the implementation of reforestation activities, and the evaluation of LGAs' and TFS's performance in achieving the intended reforestation objectives. The specific shortcomings are detailed hereunder:

3.6.1 Ineffective Preparation of Tools to Facilitate Monitoring of the Reforestation and Forest Conservation

The audit assessment of monitoring tools noted the following weakness:

(a) Key Performance Indicators to Facilitate the Monitoring of Reforestation were not Adequately Established

The review of the PMO-RALG strategic plan 2021/22 - 2025/26 revealed the inadequate establishment of a result-oriented framework to facilitate monitoring of reforestation activities. It was found that, through its strategic plan, PMO-RALG aimed to enhance and sustain environmental and ecosystem management.

However, the assessment of the result framework noted that, under the said objective, the baseline and target values for the outcome indicators were not adequately stated. **Table 3.26** lists the noted shortcomings in establishing base and target values for the intended outcome indicators.

Table 3.26: Analysis of Targets and Indicators for the Planned Activities Regarding Forest Conservation Activities

Objective	Outcome Indicators	Base Value	Targeted Value
Management of Environment and Ecosystems Enhanced and Sustained	Number of Climate change adaptation interventions coordinated in LGAs.	Not stated	Not stated
	Number of public awareness programs on Ecosystem Conservation and Environmental Management prepared and disseminated.	Not stated	Not stated
	The number of Sector Ministries, Development Partners, and Non-State Actors working in natural resources conservation, environmental management, and climate change is coordinated.	Not stated	Not stated

Source: Auditors' Analysis of the PMO-RALG Strategic Plan 2021/22 - 2025/26

Table 3.26 indicates that the result framework did not establish measurable base values and target values for the outcome indicators for activities related to forest conservation. Specifically, the plan did not assign base value and target values for the key outcome indicators, such as coordinating climate change adaptation interventions, preparing and disseminating public awareness programs, and coordinating stakeholders' efforts in natural resources and ecosystem conservation.

This was contrary to Para 4.4.1 of the National Forest Policy (1998), which provided directives to the Forest Managing Agencies to establish a comprehensive strategic planning for the forest administration to ensure strategically focused National Forest Management Activities.

Furthermore, the audit noted that forest conservation outcome indicators, which are key tools for monitoring and evaluating forest restoration activities in LGAs, had not been established. These include the extent of post-planting measures, the management of natural forest reserves under LGAs (the extent in preparation and implementation of forest management plans, and establishment of the participatory forest management system),

and the level of forest protection to support reforestation through natural regeneration, as emphasised in the National Forest Policy, 1998.

The lack of these comprehensive performance indicators has limited PMO-RALG's capacity to monitor and evaluate the effectiveness of reforestation and forest conservation efforts. Consequently, PMO-RALG lacked the basis to identify challenges hindering the implementation of reforestation activities and, more generally, forest conservation, and to take timely remedial actions to improve them.

3.6.2 Lack of a Follow-up Mechanism on the Implementation of Reforestation Activities

The review of annual performance reports (2021/22-2024/25) for MNRT and PMO-RALG, and an interview with officials from both MNRT and PMO-RALG, revealed that neither MNRT nor PMO-RALG has effectively followed up on the implementation of reforestation activities.

This was also noted during the review of the PMO-RALG's Monitoring Report of November 2021 and the Monitoring Plan for the Financial Year 2024/25, whereby the PMO-RALG conducts follow-up on the implementation of development projects with the aims of assessing the utilisation of disbursed funds, assessing the progress on implementation, and value for money in the implementation of the development projects, while implementation of reforestation activities remained isolated in follow-up activities.

Interviews with PMO-RALG officials revealed that monitoring of activities was primarily driven by the disbursement of funds from the Ministry to the LGAs, with a primary focus on utilising government funds. This focus led to neglecting reforestation activities because no funds were specifically disbursed for reforestation. However, this practice is contrary to the National Forest Policy Implementation Strategy (2021 - 2031), which stipulates that one of the functions of the MNRT and PMO-RALG is to follow up on the implementation of the National Forest Policy.

Also, the review of the MNRT Annual Performance Report 2024/25 revealed that the Monitoring activities conducted by MNRT targeted development projects and donor-funded programs. Typical examples include the monitoring conducted in the Financial Year 2022/23 for the Beekeeping

Value Chain Support (BEVAC) and the Forestry and Value Chains Development (FORVAC) Programmes, both driven by donor requirements.

Ineffective monitoring of reforestation activities was attributed to the exclusion of reforestation undertakings from annual monitoring and evaluation plans, with priority given to donor-funded programs and development projects.

Consequently, ineffective monitoring of reforestation activities limits MNRT and PMO-RALG's ability to identify and address implementation obstacles, such as low seedling survival rates, inadequate community participation, forest encroachment practices, and delayed implementation of forest management plans.

3.6.3 Evaluation of the Implementation of Reforestation Activities by MNRT and PMO-RALG

(a) MNRT did not Adequately Evaluate the Performance of the TFS in the Implementation of Reforestation Activities

A review of Annual Implementation Reports for the Financial Years 2021/22 to 2024/25 revealed that MNRT had not evaluated TFS's performance in reforestation activities, including assessing its progress against the planned forest restoration milestones. The audit noted that, through its 2025/26 monitoring plan, MNRT planned to conduct the first evaluation of TFS's Strategic Plan implementation since its launch in 2021/22. This was contrary to Para 4.8.1 of the MNRT's Strategic Plan 2021/22 - 2025/26, which requires the MNRT to conduct an Annual Evaluation of initiatives implemented to enhance the conservation of natural resources, including reforestation activities carried out by TFS. In this evaluation, MNRT was expected to assess the annual implementation activities strategic plan, including the protection of the natural reserved forest, the production of tree seedlings, and the preparation and implementation of the forest management plan.

This ineffective evaluation of TFS's reforestation activities was attributed to the absence of an annual evaluation plan outlining specific evaluation milestones for each Financial Year. A review of the MNRT Annual Action Plan revealed that the Ministry did not prepare an annual monitoring and

evaluation plan for the four Financial Years under review (2021/22-2024/25). The first formal evaluation plan was developed for the 2025/26 Financial Year, whereas in previous years, evaluations were conducted on an ad hoc basis.

The absence of formal evaluations has limited the Ministry's ability to consistently assess the extent to which implemented reforestation activities contribute to improving forest conservation efforts.

(b) PMO-RALG did not Evaluate the Reforestation Activities at the LGAs

A review of Annual Implementation Reports for the Financial Years 2021/22 to 2024/25 revealed that evaluations of reforestation activities in the LGAs had not been conducted. Interviews with PMO-RALG officials further confirmed that evaluations were limited to activities with budget allocations from the Ministry, including development projects. As a result, reforestation activities implemented in the LGAs remained unevaluated, thereby constraining the Ministry's ability to assess progress and effectiveness in advancing reforestation efforts across all LGAs.

In addition, the audit noted that although PMO-RALG annually received tree-planting statistics on reforestation activities from all LGAs, no analysis was conducted to evaluate their performance against the national target of planting 1.5 million trees per year. Consequently, no corrective measures were taken to address the underperformance reflected in the reported statistics. This practice was contrary to Para 4.5.8 of the PMO-RALG's Strategic Plan 2021/22 - 2025/26, which requires PMO-RALG to conduct an annual evaluation of initiatives implemented to enhance the conservation of natural resources.

The absence of evaluation was attributed to the lack of comprehensive performance indicators to measure the outcomes of reforestation activities. The audit noted that, under the objective of enhancing and sustaining the management of the environment and ecosystems, in the Strategic Plan (2021/22-2025/26), which includes forest management, the resultant framework did not clearly define baseline and targeted indicators that

would have facilitated effective evaluation of reforestation activities, as already detailed in Section 3.6.1.



CHAPTER FOUR

AUDIT CONCLUSION

4.1 Introduction

This chapter concludes the audit findings presented in the previous chapter. The basis for the conclusions has been provided based on the main and specific objectives of the audit. This section is divided into two main sections, namely: general and specific audit conclusions.

4.2 General Conclusion

The audit concludes that, although MNRT and PO-RALG have established strategic frameworks to guide national reforestation efforts, such as the National Forest Policy Implementation Strategy (2021-2031) and the National Forest Landscape Restoration Strategy (2023-2033), the reforestation activities have not been adequately implemented to ensure effective forest restoration.

This was evidenced by inadequate planning for reforestation activities, in which tree-planting targets were uniformly applied across LGAs without adequate consideration of deforestation levels or forest cover. As a result, high-deforestation areas were not prioritised.

Also, implementation of reforestation activities was affected by insufficient seedling production, limited post-planting care, limited adoption of participatory forest management systems, and the inadequate implementation of the forest management plan to ensure conservation in reserved forests. This undermined the effectiveness of reforestation and forest restoration efforts.

Furthermore, monitoring, evaluation, and coordination mechanisms were ineffective. As evidenced by inadequate reporting on reforestation implementation and the absence of monitoring and evaluation of reforestation activities. As a result, the implemented reforestation activities were insufficient to offset deforestation in the country.

4.3 Specific Audit Conclusions

4.3.1 MNRT and PMO-RALG did not Effectively Plan for the Reforestation Activities

The audit concludes that reforestation activities in the country are not being effectively planned to ensure the success of national restoration efforts. A uniform target of 1.5 million trees was assigned to each LGA without a situational analysis to account for variations in forest cover, land use, and deforestation rates. This approach not only undermines the realism of the target but also limits the authorities' ability to assess the extent to which the target contributes to offsetting forest loss.

Furthermore, the absence of structured reforestation implementation plans at the LGA level, covering planting sites, species selection, seedling acquisition, post-planting measures, and resource mobilisation, meant that tree planting activities were largely event-driven rather than strategically coordinated to achieve the stated targets.

Ineffective allocation and disbursement of funds undermined reforestation activities. Over the four Financial Years under audit, two LGAs did not allocate funds in one of those years, while the other two LGAs did. Consequently, ineffective planning of reforestation activities hinders achieving the national reforestation objectives, including the tree-planting target, with only one of the six visited LGAs meeting it.

4.3.2 MNRT and PMO-RALG did not Adequately Implement Reforestation Activities

MNRT and PMO-RALG have not ensured sufficient seedlings are available to facilitate reforestation, as TFS accounts for only about 13% of the annual national demand required to meet the tree-planting target. At the same time, LGAs had not established nurseries to support seedling production for reforestation activities, due to the non-prioritisation of these activities in budget allocation. Also, TFS did not achieve its planned targets for seed collection due to a shortage of seed collectors, with only four operating across four seed collection centres, compared to the 12 required. This limitation reduced the capacity for large-scale seedling production; hence,

intended targets in tree planting and reforestation at large were not achieved.

In addition, LGAs have not established formal post-planting measures and a monitoring mechanism to track the progress of the planted trees, resulting in low tree survival rates. These shortcomings undermined the effectiveness of reforestation efforts, as tree-planting initiatives were not systematically supported by the necessary technical, institutional, and operational measures to ensure sustainability.

Furthermore, weak adoption of joint forest management systems and limited preparation and implementation of forest management plans further hindered reforestation in the reserved forests. With only 5.8% of forests managed under PFM and just 19% of national forest reserves in the visited Districts having approved management plans, the majority of forests operated without structured protection or meaningful community involvement. This gap resulted in inadequate protection of the reserved forests, which, in turn, limited opportunities for natural regeneration, fostered encroachment, and led to unsustainable harvesting practices, thereby undermining the restoration of degraded forests.

4.3.3 Coordination between MNRT, PMO-RALG, and Stakeholders was not Effective for Successful Reforestation Implementation

The audit concludes that coordination among MNRT, PMO-RALG, and other stakeholders in managing reforestation activities was not adequately established. Weaknesses were evident in the reporting and information-sharing mechanisms, where both MNRT and PMO-RALG failed to comply with the established strategy for monitoring reforestation activities. While TFS prepared reports that were integrated into MNRT's annual reports, these reports were not subject to discussion to assess progress or address challenges. At the same time, PMO-RALG and LGAs did not prepare structured reports on reforestation, even though they were responsible for implementation at the local level. This lack of consistent reporting and dialogue undermined the ability to track progress, share challenges such as illegal harvesting and encroachment, and develop coordinated solutions as intended in the National Forest Policy Implementation Strategy.

In addition, coordination and monitoring with other key stakeholders, particularly NGOs, were inadequate. PMO-RALG lacked a structured mechanism and database to track and monitor NGO reforestation activities, limiting accountability and follow-up on their contributions. Likewise, collaboration between TFS and LGAs remained ineffective, confined mainly to ceremonial events rather than systematic joint planning and implementation of reforestation initiatives.

Ineffective reporting among implementing stakeholders and inadequate collaboration between TFS and LGAs undermined the collective effort required to achieve national reforestation objectives, demonstrating that the intended coordination framework among MNRT, PMO-RALG, and stakeholders was ineffective.

4.3.4 MNRT and PMO-RALG did not Adequately Monitor and Evaluate the Reforestation Activities

The audit concluded that PMO-RALG's monitoring and evaluation frameworks overlooked reforestation and forest conservation, and that strategic plans lacked measurable indicators, baseline data, and clear targets to assess outcomes. Monitoring activities at both PMO-RALG and MNRT were mainly focused on donor-funded and general development projects, leaving reforestation undertakings excluded from systematic follow-up. As a result, key aspects such as post-planting care, forest management plans, natural regeneration, and protection against encroachment were not adequately monitored, limiting the ability to identify challenges and introduce timely corrective actions.

Similarly, both MNRT and PMO-RALG failed to conduct structured evaluations of reforestation activities undertaken by TFS and LGAs. While their Strategic Plans required annual evaluations of natural resource conservation, this was not operationalised due to the absence of evaluation action plans and clearly defined performance indicators. Evaluations were conducted on an ad hoc basis and linked to donor requirements rather than routine forest restoration objectives. This gap prevented a consistent assessment of reforestation performance, including seedling survival rates, community engagement, and progress toward national targets.

CHAPTER FIVE

AUDIT RECOMMENDATIONS

5.1 Introduction

This chapter presents recommendations to strengthen the management of reforestation activities in the country. The audit findings and conclusions highlight key areas requiring corrective action to ensure effective management of reforestation initiatives.

The MNRT and PMO-RALG are urged to address the identified challenges and to improve the planning, implementation, coordination, and monitoring of reforestation activities across the country. This will enhance the country's efforts to restore forests.

5.2 Audit Recommendations to MNRT

5.2.1 To ensure Effective Planning for the Reforestation Activities

The Ministry of Natural Resources and Tourism is urged to:

- i) Establish localised reforestation efforts that use spatial data to prioritise areas with high deforestation and address deforestation drivers, ensuring sustainable reforestation in the country.

5.2.2 To ensure Effective Implementation of the Reforestation Activities

The Ministry of Natural Resources and Tourism is urged to:

- i) Ensure that TFS mobilises and allocates resources to strengthen seed collection and seedling production, and to facilitate the effective preparation and implementation of management plans for all national forest reserves; and
- ii) Develop and implement benefit-sharing mechanisms to support the adoption of the Joint Forest Management (JFM) system in forest reserves, thereby ensuring meaningful community involvement in their protection and facilitating natural regeneration and sustainable reforestation in reserved forests.

5.2.3 To Ensure Effective Coordination Among Stakeholders in the Implementation of Reforestation Activities

The Ministry of Natural Resources and Tourism is urged to:

- i) Enhance coordination among TFS, LGAs, and other stakeholders to ensure technical support for communities' reforestation activities. The coordination enhancement should also involve enforcing the reporting framework under the Forest Policy Implementation Strategy to ensure that all stakeholders, including PMO-RALG, submit timely implementation reports and that consolidated reports are prepared, shared, and reviewed to assess progress in reforestation activities.

5.2.4 To Enhance Monitoring and Evaluation of the Reforestation Activities

The Ministry of Natural Resources and Tourism is urged to:

- i) Ensure inclusion of reforestation activities in the Ministry's Monitoring Plan to facilitate follow-up and evaluation of TFS's reforestation activities, and to ensure actions are taken on the noted challenges to improve TFS's reforestation operations.

5.3 Audit Recommendations to PMO-RALG

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5.3.1 To ensure Effective Planning for the Reforestation Activities

The Prime Minister's Office - Regional Administration and Local Government is urged to:

- i) Ensure LGAs prepare planting plans to facilitate the implementation of reforestation in their areas. The plans should include identifying strategic areas for reforestation to ensure high-deforestation areas are addressed.

5.3.2 To ensure the Effective Implementation of the Reforestation Activities by LGAs

The Prime Minister's Office - Regional Administration and Local Government is urged to:

- i) Ensure LGAs prioritise reforestation activities in resource allocation to facilitate effective tree planting, the implementation of post-planting

measures, and the preparation and implementation of forest management plans for Local Government and Village Forest Reserves, to guide reforestation in the reserved forests under LGAs and villages.

5.3.3 To Enhance Coordination on Implementation of Reforestation Activities,

The Prime Minister's Office - Regional Administration and Local Government is urged to:

- i) Liaise with MNRT to ensure reports on the implementation of reforestation activities in LGAs are submitted to MNRT, and that a consolidated report is prepared, shared, and discussed among stakeholders to assess progress toward achieving the reforestation objective.

5.3.4 To Enhance Monitoring and Evaluation of the Reforestation Activities

The Prime Minister's Office - Regional Administration and Local Government is urged to:

- i) Ensure inclusion of reforestation activities in the Ministry's Monitoring plan to facilitate follow-up and evaluation of activities conducted by LGAs and NGOs, and to ensure actions are taken to address the noted challenges.

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Appendix 1: Response from the Audited Entity

This section provides details on the overall comments from the MNRT and PMO-RALG, the responses to those comments, the actions to be taken and the implementation timelines for each of the issued recommendations.

(a) Responses from MNRT

Overall Responses

The Ministry is noting that the recommendations provided are valid and important for advancing afforestation activities in the country.

Specific Responses

No.	Recommendation	Comment (s)	Action(s) to be taken to address the Recommendation	Implementation Timeline
1.	Establish localised reforestation efforts that use spatial data to prioritise areas with high deforestation and address deforestation drivers, ensuring sustainable reforestation in the country.	We have noted the recommendation.	The Ministry will establish a work plan for localised afforestation initiatives that use spatial data to target areas with high deforestation drivers, ensuring sustainable afforestation across the country.	December, 2026
2.	Ensure that TFS mobilises and allocates resources to strengthen seed collection and seedling production, and to facilitate the effective preparation and implementation of management plans	We have noted the recommendation.	The Ministry will ensure that TFS allocates sufficient resources to strengthen seed collection and seedling production.	
			4 staff will be trained	June 2026
		2 vehicles budgeted	June 2026	
		We are also	The Ministry will facilitate the effective preparation	June 2028

	for all national forest reserves.	noting the recommendation with respect to management plans.	and implementation of management plans for all national forest reserves. Currently, TFS has prepared 235 out of 348 reserves, representing 67.53%.	
3.	Develop and implement benefit-sharing mechanisms to support the adoption of the Joint Forest Management (JFM) system in forest reserves, thereby ensuring meaningful community involvement in their protection and facilitating natural regeneration and sustainable reforestation in reserved forests.	We are noting the recommendation.	The Ministry will develop and implement a benefit-sharing mechanism to support the adoption of JFM systems in forest reserves, thereby ensuring meaningful community involvement in their protection and facilitating natural regeneration and sustainable reforestation.	June, 2027
4.	Enhance coordination among TFS, LGAs, and other stakeholders to ensure technical support for communities' reforestation activities. The coordination enhancement should also involve enforcing the reporting framework under the Forest Policy	We are noting the recommendation.	ii) The Ministry will review established MoUs with the Prime Minister's Regional Administration and Local Government Authorities to ensure issues to enforce the reporting framework under the Forest Policy Implementation Strategy to ensure that all stakeholders, including PMO-RALG, submit timely implementation reports and that consolidated reports are prepared, shared and	June, 2027



	Implementation Strategy to ensure that all stakeholders, including PMO-RALG, submit timely implementation reports and that consolidated reports are prepared, shared, and reviewed to assess progress in reforestation activities.		reviewed to assess progress in reforestation activities.	
5.	Ensure inclusion of reforestation activities in the Ministry's Monitoring Plan to facilitate follow-up and evaluation of TFS's reforestation activities, and to ensure actions are taken on the noted challenges to improve TFS's reforestation operations.	We are noting the recommendation.	The Ministry will incorporate afforestation activities into its monitoring frameworks: the Monitoring Plan 2025/2026, the MNRT M&E Readiness Assessment Report, the Operational Manual, and the Evaluation Plan 2025/2026. Furthermore, the Ministry will ensure that actions are taken to address the noted challenges to improve TFS's reforestation operations.	December, 2026

(b) Responses from PMO-RALG

Overall Responses

Generally, PMO- RALG accepts the Performance Audit Report's findings that there is a need to improve the management and supervision of tree planting activities in the country. PMO- RALG has been directing LGAs at different times across regions to implement the national reforestation campaign, under which each LGA is required to plant 1,500,000 trees and compile annual tree-planting data.

Specific Responses

No.	Recommendation	Comment (s)	Action(s) to be taken to address the Recommendation	Implementation Timeline
1.	Ensure LGAs prepare planting plans to facilitate reforestation implementation in their areas. The plans should include identifying strategic areas for reforestation to ensure high-deforestation areas are addressed.	PMO-RALG concurs with the recommendation. That is, there is a need to improve current tree-planting practices in LGAs to make them more effective.	PMO-RALG will prepare and circulate a template to guide LGAs Tree Planting Plans preparations, including strategic areas for reforestation and monitor its implementation	2026/2027
2.	Ensure LGAs prioritise reforestation activities in resource allocation to facilitate effective tree planting, the implementation	PMO - RALG accepts the recommendation, as it is in line with pillar three of Tanzania's Development Vision 2050.	PMO-RALG will direct LGAs through regions to make sure that LGAs prioritise tree planting activities as a part of TDV 2050 pillar three implementations	2026/2027

	of post-planting measures, and the preparation and implementation of forest management plans for Local Government and Village Forest Reserves, to guide reforestation in the reserved forests under LGAs and villages.			
3.	Liaise with MNRT to ensure reports on the implementation of reforestation activities in LGAs are submitted to MNRT, and that a consolidated report is prepared, shared, and discussed among stakeholders to assess progress toward achieving the reforestation objective.	The recommendation is taken into consideration, to date, MNRT has already requested a report about the status of LAFRs and Village LFR vide letter referenced CA212/340/01B/34 dated 7th November, 2025, and PMO-RALG initiated the report compilation process vide a letter referenced AH.249/247/01/508 dated 25th November,2025.	PMO- RALG will gather and compile a report on the status of LAFR and VLFR, and submit it to MNRT for further consideration, including sharing it with stakeholders deemed necessary.	2026/2027

4.	Ensure inclusion of reforestation activities in the Ministry's Monitoring plan to facilitate follow-up and evaluation of activities conducted by LGAs and NGOs, and to ensure actions are taken to address the noted challenges.	PMO-RALG concurs with the recommendation	PMO-RALG will incorporate reforestation activities into the Ministry's Annual Monitoring and Evaluation Plan beginning the next financial year.	2026/2027
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Appendix 2: Audit Questions and Sub-Question

This section provides details on the audit questions used to assess the management of reforestation activities in the country.

Audit Question 1	To what extent are the reforestation activities implemented in the country?
Sub Question 1.1	<i>To what extent has the targeted number of trees been planted?</i>
Sub Question 1.2	<i>To what extent do the planted trees survive?</i>
Audit Question 2	Do MNRT and PMO-RALG effectively plan reforestation activities to support successful implementation in the country?
Sub Question 2.1	<i>Is the sufficiency of the established reforestation targets assessed to ensure the intended objectives of forest restoration are attained?</i>
Sub Question 2.2	<i>Do MNRT and PMO-RALG ensure that tree planting plans are developed and implemented?</i>
Sub Question 2.3	<i>Do MNRT and PMO-RALG ensure resources are allocated for the implementation of reforestation activities?</i>
Audit Question 3	Have the MNRT and PMO-RALG, through LGAs and TFS, effectively and efficiently implemented the reforestation activities to ensure sustainable forest restoration?
Sub Question 3.1	<i>Does MNRT through TFS ensure sufficient seedlings for reforestation activities?</i>
Sub Question 3.2	<i>Are there established post-planting controls to guarantee the survival of planted trees?</i>
Sub Question 3.3	<i>Do MNRT and PMO-RALG promote the Participatory Forest Management system?</i>
Sub Question 3.4	<i>Do MNRT and PMO-RALG ensure that Forest Management Plans are prepared and implemented?</i>
Sub Question 3.5	<i>Does MNRT through TFS provide technical support on tree planting to ensure effective reforestation at the lower level?</i>
Audit Question 4	Is there effective coordination among MNRT, PMO-RALG, and other stakeholders in the management of reforestation activities to ensure efficient and effective implementation?
Sub Question 4.1	<i>Do MNRT and PMO-RALG establish a clear information-sharing mechanism among stakeholders involved in reforestation activities?</i>

Sub Question 4.2	<i>Does PMO-RALG coordinate the contribution of NGOs in reforestation activities?</i>
Sub Question 4.3	<i>Do MNRT and PMO-RALG ensure collaboration of TFS and LGAs to enhance reforestation activities at the community level?</i>
Audit Question 5	Have MNRT and PMO-RALG effectively monitored and evaluated the reforestation activities implemented by LGAs and TFS for sustainable forest restoration in the country?
Sub Question 5.1	<i>Do MNRT and PMO-RALG prepare tools for monitoring the implementation of reforestation activities in the country?</i>
Sub Question 5.2	<i>Do MNRT and PMO-RALG conduct a follow-up on the implementation of the reforestation activities in the country?</i>
Sub Question 5.3	<i>Do MNRT and PMO-RALG evaluate the performance of TFS and LGAs in implementing reforestation activities and take measures?</i>



Appendix 3: Sampling of LGAs for Verification

This section outlines the list of LGAs and the criteria used to sample them for verification.

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status
Lake Victoria	Kagera	Bukoba DC	-	62.2	Not Selected
		Karagwe DC	-	50.17	Not Selected
		Kyerwa DC	-	38.89	Not Selected
		Bukoba MC	-	91.74	Not Selected
		Muleba DC	-	103.16	Not Selected
		Biharamulo DC	40,000,000	114.07	Not Selected
		Missenyi DC	-	25.24	Not Selected
		Ngara DC	-	49.7	Not Selected
	Geita	Chato DC	-	37.11	Not Selected
		Bukombe DC	-	63.54	Not Selected
		Nyang'hwale DC	41,000,000	65.77	Not Selected
		Mbogwe DC	-	236.06	Not Selected
		Geita DC	-	72.12	Not Selected
		Geita TC	40,000,000	77.24	Not Selected
	Mwanza	Magu DC	40,320,000	27.12	Not Selected
		Sengerema DC	-	39.64	Not Selected
		Misungwi DC	54,000,000	51.35	Not Selected
		Mwanza CC	-	102.29	Not Selected
		Kwimba DC	-	16.28	Not Selected
		Buchosa DC	-	44.44	Not Selected
		Ilemella MC	-	87.96	Not Selected
		Ukerewe DC	45,000,000	57.4	Not Selected
	Shinyanga	Ushetu DC	50,000,000	156.57	Selected
		Shinyanga DC	-	42.99	Not Selected
		Msalala DC	-	15.69	Not Selected
		Kahama MC	-	51.35	Not Selected
		Shinyanga MC	-	62.49	Not Selected
		Kishapu DC	10,000,000	16.28	Not Selected
	Simiyu	Busega DC	-	63.54	Not Selected
		Bariadi DC	55,000,000	50.17	Not Selected
		Bariadi TC	-	38.89	Not Selected
		Itilima DC	46,000,000	39.64	Not Selected

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status
		Maswa DC	45,000,000	15.95	Not Selected
		Meatu DC	45,000,000	12.15	Selected
	Mara	Bunda DC	-	49.70	Not Selected
		Bunda TC	-	37.11	Not Selected
		Rorya DC	-	74.52	Not Selected
		Tarime DC	-	80.84	Not Selected
		Tarime TC	-	47.15	Not Selected
		Butiama DC	-	65.77	Not Selected
		Musoma DC	-	24.17	Not Selected
		Musoma TC	-	10.48	Not Selected
		Serrengeti DC	52,000,000	55.74	Not Selected
Inland Plateau	Kigoma	Kasulu TC	-	71	Not Selected
		Kibondo DC	-	106.79	Not Selected
		Uvinza DC	-	90.05	Not Selected
		Kasulu DC	-	93.45	Not Selected
		Kakankoo DC	45,000,000	43.52	Not Selected
		Buhigwe DC	40,000,000	117.2	Not Selected
		Kigoma DC	45,000,000	49.98	Not Selected
		Kigoma MC	-	13.84	Not Selected
	Manyara	Babati TC	-	68.35	Not Selected
		Babati DC	-	91.21	Not Selected
		Hanang DC	-	57.64	Not Selected
		Kiteto DC	40,000,000	57.84	Not Selected
		Mbulu TC	-	36.76	Not Selected
		Mbulu DC	-	67.98	Not Selected
		Simanjiro DC	-	26	Not Selected
	Ruvuma	Songea MC	-	58.17	Not Selected
		Songea DC	80,000,000	57.16	Not Selected
		Namtumbo DC	55,000,000	38.86	Not Selected
		Mbinga TC	50,000,000	76	Not Selected
		Mbinga DC	54,000,000	113.99	Not Selected
		Nyasa DC	40,000,000	76.72	Not Selected
		Tunduru DC	-	76.87	Not Selected
		Madaba DC	-	75.97	Not Selected
	Singida	Ikungi DC	40,000,000	55.25	Not Selected
		Itigi DC	40,000,000	62.18	Not Selected
		Mkalama DC	35,000,000	31.38	Not Selected
		Singida MC	-	66.17	Not Selected

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status	
		Singida DC	10,000,000	85.79	Not Selected	
		Iramba DC	45,000,000	59.16	Not Selected	
		Manyoni DC	-	26.39	Not Selected	
	Dodoma	Kongwa DC	-	35.77	Not Selected	
		Mpwapwa DC	-	15.77	Not Selected	
		Dodoma CC	-	16.87	Not Selected	
		Kondoa TC	-	3.69	Not Selected	
		Kondoa DC	-	3.27	Not Selected	
		Chemba DC	30,000,000	21.08	Not Selected	
		Bahi DC	-	30.83	Not Selected	
		Chamwino DC	-	16.17	Not Selected	
		Tabora	Tabora MC	-	63.28	Not Selected
			Nzega TC	-	5.14	Not Selected
	Nzega DC		-	27.58	Not Selected	
	Urambo DC		-	175.69	Not Selected	
	Sikonge DC		-	161.96	Not Selected	
	Igunga DC		-	7.83	Selected	
	Uyui DC		43,000,000	113.38	Not Selected	
	Kaliua DC		-	107.9	Not Selected	
	Katavi	Mpanda TC	-	35.64	Not Selected	
		Nsimbo DC	-	59.08	Not Selected	
		Mpanda DC	-	26.94	Not Selected	
		Mlele DC	-	58.89	Not Selected	
		Mpimbwe DC	-	19.76	Not Selected	
		Tanganyika DC	-	25.31	Not Selected	
	Rukwa	Nkasi DC	-	10.93	Not Selected	
		Kalambo DC	-	37.45	Not Selected	
		Sumbawanga DC	-	49.03	Not Selected	
		Sumbawanga MC	-	45.94	Not Selected	
	Highland Areas	Mbeya	Busokelo DC	40,000,000	50.09	Not Selected
Chunya DC			-	188.85	Not Selected	
Mbarali DC			43,000,000	51.12	Not Selected	
Mbeya DC			-	66.23	Not Selected	
Mbeya CC			-	39.33	Not Selected	
Kyela DC			-	46.46	Not Selected	
Rungwe DC			-	97.13	Not Selected	

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status	
	Songwe	Songwe DC	-	46.48	Not Selected	
		Mbozi DC	-	52.9	Not Selected	
		Ileje Dc	-	84.78	Not Selected	
		Momba DC	-	65.56	Not Selected	
		Tunduma TC	-	38.9	Not Selected	
	Iringa	Iringa DC	-	-	-	Not Selected
		Kilolo DC	45,000,000	781.39	Not Selected	
		Iringa MC	-	40.44	Not Selected	
		Mufindi DC	-	1,341.14	Not Selected	
		Mafinga TC	-	94.41	Not Selected	
	Njombe	Njombe DC	55,000,000	450.84	Not Selected	
		Makambako TC	-	242.34	Not Selected	
		Njombe TC	50,000,000	528.88	Not Selected	
		Ludewa DC	55,000,000	418.13	Not Selected	
		Makete DC	45,000,000	303.52	Not Selected	
		Wanging'ombe DC	-	91.25	Not Selected	
	Morogoro	Ifakara TC	-	66.88	Not Selected	
		Gairo DC	40,000,000	32.31	Not Selected	
		Mlimba DC	-	124.86	Not Selected	
		Morogoro DC	-	53.19	Not Selected	
		Kilosa DC	-	89.46	Not Selected	
		Mvomero DC	-	84.98	Not Selected	
		Malinyi DC	-	28.18	Not Selected	
		Ulanga DC	-	81.44	Not Selected	
		Morogoro MC	-	24.58	Not Selected	
	Tanga	Kilindi DC	-	84.73	Not Selected	
		Pangani DC	-	49.96	Not Selected	
		Muheza DC	-	106.11	Not Selected	
		Tanga CC	-	16.56	Not Selected	
		Lushoto DC	-	370.1	Not Selected	
		Bumbuli DC	-	54.59	Not Selected	
		Korogwe TC	-	60.55	Not Selected	
		Korogwe DC	-	65.1	Not Selected	
		Handeni TC	-	16.76	Not Selected	
		Handeni DC	200,000,000	68.12	Selected	
	Mkinga DC	-	47.36	Not Selected		
	Kilimanjaro	Same DC	45,000,000	83.69	Not Selected	

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status
		Mwanga DC	40,000,000	52.16	Not Selected
		Rombo DC	-	46.84	Not Selected
		Moshi DC	-	47.19	Not Selected
		Moshi MC	-	24.52	Not Selected
		Hai DC	-	73.33	Not Selected
		Siha DC	-	69.48	Not Selected
	Arusha	Arusha CC	-	21.5	Not Selected
		Arusha DC	-	73.44	Not Selected
		Meru DC	-	59.49	Not Selected
		Longido DC	-	5.71	Selected
		Monduli DC	-	88.13	Not Selected
		Karatu DC	-	60.83	Not Selected
		Ngorongoro DC	-	22.04	Not Selected
		Coast	Mtwara	Newala DC	-
Newala TC	42,000,000			3.97	Not Selected
Tandahimba DC	20,000,000			15.06	Not Selected
Masasi DC	50,000,000			24.13	Not Selected
Masasi TC	-			15.75	Not Selected
Nanyamba DC	55,000,000			11.38	Not Selected
Mtwara DC	50,000,000			49.99	Not Selected
Nanyamba TC	-			24.9	Not Selected
Mtwara MC	-			4.79	Not Selected
Pwani	Bagamoyo DC		-	37.36	Not Selected
	Chalinze DC		-	52.71	Not Selected
	Kibaha DC		40,000,000	69.88	Not Selected
	Kibaha TC		-	30.71	Not Selected
	Kibiti DC		-	84.21	Not Selected
	Kisarawe DC		-	77.1	Not Selected
	Mafia DC		-	15.57	Not Selected
	Mkuranga DC		-	95.63	Not Selected
	Rufiji DC		45,000,000	86.81	Not Selected
	Lindi		Mtama DC	50,000,000	32.14
Nachingwea DC			50,000,000	14.85	Not Selected
Liwale DC			40,000,000	29.66	Not Selected
Lindi DC			55,000,000	50.95	Not Selected
Kilwa DC			192,000,000	16.12	Selected
Ruangwa DC			792,000,000	58.83	Not Selected
	Ilala MC		-	25.3	Not Selected

Forestry Zone	Regions	Districts	Amount Received from TaFF for Tree Planting (TZS)	Percentage of Target Achievement in the Tree Planting	Selection Status
	Dar es Salaam	Kinondoni MC	-	11.14	Not Selected
		Temeke MC	-	38.15	Not Selected
		Kigamboni MC	-	57.59	Not Selected
		Ubungu MC	-	11.11	Not Selected

Source: Auditors' Analysis of the Tree Planting Statistics by LGAs and Funds Disbursed by TaFF to Support Reforestation Activities in the LGAs, 2025



Appendix 4: List of Documents Reviewed and the Reason for Review

This section presents the documents reviewed during the audit execution to assess the management of reforestation activities and identify their underlying root causes.

Category of the documents	Title of the documents reviewed	Reasons for reviewing
Strategies, budgets and plans from MNRT, TFS, PMO-RALG, and LGA falling in the year 2021/22 - 2024/25	<ul style="list-style-type: none"> • Annual Operational Plans • Inspection plans • Monitoring plans • Budgets set aside for the Implementation of reforestation activities (2021/22-2024/25) 	<p>To assess the:</p> <ul style="list-style-type: none"> • Effectiveness of MNRT, TFS, PMO-RALG, and LGA in the preparation of strategies and plans for the Implementation of reforestation. • Adequacy of the inspections and monitoring plans. • Budget and priorities for the Implementation of reforestation activities. • Trends of budget/revenue and expenditures, as well as the efficiency, equity, and reliability of the sources of funds towards the implementation of reforestation activities.
Performance Report, internal audit report and monitoring reports from MNRT, TFS, PMO-RALG, and LGA	<ul style="list-style-type: none"> • Performance/Progress Reports (2021/22-2024/25) • Internal Audit Reports (2021/22-2024/25) • Monitoring and Evaluation reports (2021/22-2024/25) 	<ul style="list-style-type: none"> • To assess the extent to which the audited entities reach their targets based on strategic and annual plans. • To assess the effectiveness of MNRT, TFS, PMO-RALG, and LGA in the implementation of plans for the reforestation activities • To assess the challenges facing the implementation of reforestation activities. • To assess the coordination between entities in the implementation of reforestation activities.

Category of the documents	Title of the documents reviewed	Reasons for reviewing
Contracts and Memoranda of Understanding	<ul style="list-style-type: none"> Contract documents for the implementation of reforestation activities between MNRT (TaFF) and PMO-RALG 	<ul style="list-style-type: none"> To assess the extent of implementation of reforestation according to agreed conditions.

Source: Auditors' Analysis on Reviewed Documents, 2025



Appendix 5: List of Officials Interviewed and Reasons for the Interviews

This section lists the officials interviewed by the audit team to assess the management of the reforestation activities.

Entity	Department/ Division/ Section	Officials interviewed	Reason/Responsibility
PMO- RALG	<ul style="list-style-type: none"> Economic and Production 	<ul style="list-style-type: none"> Director-Sector Coordination Assistant Director/ Official- Social Services 	<ul style="list-style-type: none"> To assess the implementation of reforestation activities at the Ministry level.
	<ul style="list-style-type: none"> Directorate of Policy and Planning 	<ul style="list-style-type: none"> Director of Policy and Planning Director of Monitoring and Evaluation 	<ul style="list-style-type: none"> To assess the planning, monitoring and evaluation of reforestation activities.
MNRT	<ul style="list-style-type: none"> Forest and Beekeeping Division (FBD) 	<ul style="list-style-type: none"> Director of Forest and Beekeeping Division (FBD) Assistant Director, Forestry and Development Section Forest and Beekeeping Division (FBD) Officers 	<ul style="list-style-type: none"> To assess the restoration, protection, and management of reforestation in protected areas. To assess the level of implementation of the national reforestation action.
	<ul style="list-style-type: none"> Directorate of Policy and Planning 	<ul style="list-style-type: none"> Director of policy and planning 	<ul style="list-style-type: none"> To assess the planning, monitoring and evaluation of reforestation activities.

Entity	Department/ Division/ Section	Officials interviewed	Reason/Responsibility
		<ul style="list-style-type: none"> Director of Monitoring and Evaluation 	
TFS	<ul style="list-style-type: none"> Directorate of Resources Management (DRM) 	<ul style="list-style-type: none"> Director of Forest Resource Management Manager of Forest Resource Management Manager of Forest Surveillance Unity District Forest Conservators 	<ul style="list-style-type: none"> To assess TFS roles in the management of national forests. To evaluate how TFS maintains resources in a stable ecosystem and conserves biological diversity. To assess the extent of implementation of reforestation plans.
	<ul style="list-style-type: none"> Directorate of Tree Seed Production; 	<ul style="list-style-type: none"> Director of Tree Seed Production Manager of Tree Seed Production 	<ul style="list-style-type: none"> To assess the production, certification, and distribution of quality tree seeds and seedlings.
LGAs	<ul style="list-style-type: none"> Department of Natural resources and environmental conservation 	<ul style="list-style-type: none"> Head, Natural Resources and Environmental Conservation Section; District Forest Officers at the LGA NGOs Coordination Officer, if available. 	<ul style="list-style-type: none"> To assess the implementation of reforestation activities

Source: Auditors' Analysis ON Officials Involved in the Implementation of Reforestation Activities, 2025

Appendix 6: Resource for the Implementation of the Reforestation Activities

(a) Financial Arrangement at MNRT - Division of Forestry and Bee Keeping

The Ministry of Natural Resources and Tourism (MNRT), through its Division of Forestry and Beekeeping, receives financial resources to support forest management initiatives, including reforestation activities. These resources are allocated to support the planning, implementation, and monitoring of reforestation efforts across the country. An overview of the allocated funds for these purposes is presented in **Table 6A.1**.

Table 6A.1: Allocation of Funds in the Division of Forestry and Beekeeping

Financial Year	Approved Budget (TZS billion)	Amount Released (TZS billion)	Budgeted Against the Amount Released (%)
2021/22	2.279	2.217	97.30
2022/23	2.205	2.012	91.24
2023/24	2.187	1.964	89.80
2024/25	3.438	1.843	53.60

Source: Auditors' Analysis of the MTEF and Progress Reports at MNRT, 2025

Table 6A.1 shows an increasing trend in budget allocation for the Forest and Beekeeping Division of MNRT. The allocated funds increased gradually from TZS 2.279 billion in 2021/22 to TZS 3.438 billion in 2024/25. However, the disbursement rate gradually decreases from 97.3% in 2021/22 to 53.60% in 2024/25.

The Audit Team further analysed the planned and actual expenditures allocated to the Tanzania Forestry Research Institute (TAFORI) and the Tanzania Forest Services (TFS) for forest management activities, including reforestation. A detailed summary of these financial allocations is presented in **Table 6A.2**.

Table 6A.2: Budget Allocations to the TFS

Financial Year	Approved Budget (TZS billion)	Actual Released (TZS billion)	Budget against the Amount Released (%)
2021/22	28.3	27.8	98
2022/23	34.7	32.5	94
2023/24	35.8	34.1	95
2024/25	31.4	30.0	95

Source: Auditors' Analysis of the MTEF and Progress Reports at TFS, 2025

Table 6A.2 shows an increasing trend in budget allocation under TFS to facilitate forest management. The allocated funds increased from TZS 28.3 billion in 2021/22 to TZS 35.8 billion in 2023/24, which then decreases to TZS 31.4 billion in 2024/25.

(b) Human Resources at MNRT- Division of Forestry and Bee Keeping

Over the four years from 2021/22 to 2024/25, the Ministry of Natural Resources and Tourism (MNRT) allocated personnel to support forest management efforts, including implementing reforestation activities to enhance coordination, supervision, and technical support in forest-related interventions. A detailed breakdown of the deployed staff by location is provided in **Table 6A.3**.

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Table 6A.3: Staffing Levels in the MNRT (Division of Forestry)

Staff Category	Required Staff (a)	Existing Staff (b)	Staff Needs (c)=a-b
Assistant Director	1	1	0
Principal Forest I	3	3	0
Principal Forest II	1	1	0
Forest Officer I	3	1	2
Forest Officer II	6	1	5
Total	14	7	7

Source: Auditors' Analysis of the Staffing Level at MNRT, 2025

Table 6A.3 shows that staffing levels in the MNRT Division of Forestry reveal both strengths and gaps in human resource capacity. The positions of Assistant Director, Principal Forest Officer I, and Principal Forest Officer II are fully staffed, with the existing staff numbers matching the required numbers. However, there is a shortage of Forest Officer I category staff,

with only 1 of the 3 required positions available, leaving a gap of 2 positions, while Forest Officer II category staff, with only 1 of the 6 required positions available, leaves a gap of 5 positions.

Furthermore, **Table 6A.4** shows the staffing level at TFS for facilitating forest management, including reforestation.

Table 6A.4: Staffing Levels in the TFS

Directorate	Required Staff (a)	Existing Staff (b)	Staff Needs (c)=a-b
Forest Resource Management Directorate	3,397	1,883	1,514
Directorate of Tree Seed Production	124	94	30
Total	3,521	1,977	1,544

Source: Auditors' Analysis of the Staffing Level at TFS, 2025

Table 6A.4 shows staffing levels in the TFS for the Forest Resource Management Directorate and the Directorate of Tree Seed Production, Division of Forestry, which are the directorates responsible for facilitating forest management, including reforestation activities. The staffing level indicates both strengths and gaps in human resource capacity. The Resource Management Directorate had 1,883 staff, while the required number was 3,397 staff. On the other hand, the tree seed production directorate had 94 staff, while the required staff were 124, indicating a total shortage of 1,544 staff under TFS.

(c) Allocations of funds at PMO-RALG (Regional Administration Division)

The Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) receives financial resources from the Central Government through the Regional Administration Division to support regional administration functions, including the implementation of reforestation activities. Details of these allocations are presented in **Table 6A.5**.

Table 6A.5: Allocation of Funds in the Regional Administration Division in Billions TZS (2021/22-2024/25)

Financial Year	Approved Budget (TZS billion)	Amount Released (TZS billion)	Actual Expenditure (TZS billion)	Against the Amount Released (%)
2021/22	0.594	0.529	0.529	89.00
2022/23	1.27	1.085	1.08	85.72
2023/24	1.096	0.326	0.326	29.71
2024/45	1.475	0.920	0.920	62.37

Source: Auditors' Analysis of the MTEF and the Progress Reports at PMO-RALG, 2025

Table 6A.5 shows that fund allocation in the Regional Administration Division from 2021/22 to 2024/25 experienced a downward trend in both disbursement and budget execution. Although the approved budgets generally increased over the years, the actual funds released and spent decreased, with the execution rate from 89% in 2021/22 to 29.71% in 2023/24, which then then increased to 62.37% in 2024/25. Furthermore, a review of action plans and implementation reports from 2021/22 to 2024/25 revealed that no specific budget allocations were made for reforestation activities.

(d) Allocated Human Resources at PMO-RALG

To effectively carry out its mandated functions, PMO-RALG, through the Regional Administration Division, requires an optimal mix of qualified staff to facilitate the implementation of its responsibilities, including support for reforestation activities. **Table 6A.6** presents the staffing levels within the Regional Administration Division for the financial years 2021/22 to 2024/25.

Table 6A.6: Human Resources at PMO-RALG for Managing the Reforestation Activities - Regional Administration Division

Staff Category	Required Staff (a)	Existing Staff (b)	Staff Needs (c)=a-b
Forest Officer at Ministry Level	2	2	0
Forest Officers from LGAs	472	472	0
Total	474	474	0

Source: Auditors' Analysis of the Staffing Level at PMO-RALG, 2025

Table 6A.6 indicates that the human resource capacity at PMO-RALG for implementing forest-related activities within the Regional Administration Division is adequately staffed. The table further shows that PMO-RALG had 472 forest officers at the LGA level to support the implementation of reforestation activities across the respective LGAs.





National Audit Office of Tanzania (NAOT)
4 Mahakama Road, Tambukareli
P.O.Box 950,41104 Dodoma
Tel: +255 (026) 2161200
Fax: +255 (026) 2321255
Email:ocag@nao.go.tz

