

A STRATEGY FOR AGRICULTURAL DEVELOPMENT AND POVERTY ALLEVIATION

Constructing a 1998 Social Accounting Matrix (SAM) for Tanzania

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1.1 Introduction

Poverty alleviation became a key issue in the development agenda not only in Tanzania but also in most other developing countries in the second half of the 1990s. In 1967, Tanzania adopted an egalitarian development strategy based on socialist principles, emphasizing economic growth with equal income distribution. After nearly two decades of government efforts to stimulate economic development and alleviate poverty, problems of lagging income growth persisted. Under the pressure of the donor community, Tanzania adopted economic reforms in the mid 1980s, which sought to transform the country into a market economy. The role of the government in this environment is that of managing the market economy through the use of various macro and microeconomic policy instruments at its disposal. This makes the issue of forecasting and monitoring changes on poverty and income distribution in the economy as the government adopts various policies a crucial matter. A database that assists analysts and policy makers to study the impact of different policies on income distribution and poverty in the country is therefore necessary. The 1998 Tanzanian Social Accounting Matrix (SAM) is constructed with this challenge in mind.

A SAM is a square matrix representing all transactions or current monetary flows in an economy. The generic form of a SAM originates from the work of Pyatt and Thorbecke (1976), who integrated some detailed accounts for factors of production and institutions within a macroeconomic framework, so as to focus on the living standards of different groups in society. The SAM provides a general equilibrium framework incorporating explicitly a mapping of the circular flow of income from production activities to the factorial income distribution, to the income accruing to the different socioeconomic groups and, ultimately, to the expenditure patterns of these groups (Morrisson and Thorbecke 1990: 1082). The receipts (incomes) are listed in rows and the payments (expenditures) in columns. The corresponding row and column totals have to be equal since accounts must balance.

The first task in the construction of the 1998 Tanzanian SAM was to identify the important activities and institutions in the economy with respect to the policy issues under consideration in this period, i.e. poverty alleviation. The aggregation scheme in this database makes it possible to trace the major flows in the economy and to distinguish both positive and negative policy influences on poverty, when utilized in an appropriate

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analytical framework.³ Therefore, we paid particular attention to the construction of the production, factor, and household accounts in a way that policy influences on poverty can be traced.

The second task was to get the required data for the SAM. A methodical look at the existing SAMs for Tanzania points to data availability problems for compiling SAMs for developing countries (Wobst 1998). Central to this problem in the case of Tanzania is the paucity of harmonized data sets in the country. Apart from the data obtained from the national accounts, balance of payment statistics, foreign trade statistics, labor force statistics, and the 1991/92 Household Budget Survey (HBS), some information were obtained from various government reports. Data manipulations had to be undertaken to reconcile data from these various sources, as well as to fit the requirements of our intended SAM. The data manipulations are discussed in the documentation of the SAM accounts below.

1.2 The SAM Framework

Based on a double entry accounting system, a SAM represents the flow of all expenditures and incomes in the economy, by using accounts. It thus contains detailed information on outlays or expenditures and incomes of institutions in the economy. The column entries represent expenditures and the row entries represent incomes in the accounting period, i.e. households, enterprises, and government transactions and the production and distribution structure of all the goods and services domestically produced and imported. In this section we elaborate on the most basic SAM accounts (Figure 2.1).

³ Social Accounting Matrices create the benchmark database for Computable General Equilibrium (CGE) modeling.

Table 1: A Macroeconomic Social Accounting Matrix

		P A Y M E N T S						
		Activities	Commodities	Factors	Hlds & Firms	Government	Savings Investment	Rest of the World
R	Activities		D domestic supply					E exports
E	Commodities				C private consumption	G government consumption	I investment demand	
C	Factors	Y value-added						
E	Hlds & Firms			Y HH income				
I	Government	T_X indirect tax			T_H income tax			
P	Savings Investment				S_H private savings	S_G government savings		S_F foreign savings
T	Rest of the World		M imports					
S								

Note:

Y = Value-added (GDP at factor costs)

T_X = Indirect production tax

D = Domestic supply

M = Imports (c.i.f.)

C = Final private consumption

T_H = Income taxesS_H = Domestic private savings

G = Government consumption

S_G = Government savings

I = Investment demand

E = Exports (f.o.b.)

S_F = Foreign savings

The following macroeconomic accounting balances can be derived from the SAM entries:

- $GDP = X = Y + T_X = D + E$** **activity supply-demand balance**
[GDP at market prices = value-added + production tax = domestic supply + exports]
- $D + M = C + G + I$** **commodity supply-demand balance**
[absorption = total final demand]
- $X + (M - E) = C + G + I$** **activity-commodity balance**
[gross output + trade deficit = total final demand]
- $Y = C + T_H + S_H$** **national income-expenditure balance**
[national income = private consumption + income taxes + private savings]
- $T_X + T_H = G + S_G$** **government balance**
[tax receipts = government consumption + government savings]
- $I = S_H + S_G + S_F$** **saving-investment balance**
[investment demand = total domestic and foreign savings]
- $M = E + S_F$** **current account balance**
[imports = exports + foreign savings]

I Activity accounts

Activity or production accounts represent production of goods and services at their point of origin. In the Macro SAM this account is represented by only one account. In the Micro SAM the account is disaggregated into several activity accounts, depending on the purposes of the SAM and on the information that could be used to make the disaggregation. Activities that make similar, but not necessarily identical goods are grouped together into one account. The activity accounts purchase intermediate inputs from the commodity accounts, pay to the factor accounts for the factors of production used in the production process, and pay indirect taxes to the government account. The total of all these payments is equal to the current year gross output in the economy. These accounts receive income by supplying/delivering the produced goods and services. The gross output produced in the activity accounts is supplied to the commodity accounts.

II. Commodity accounts

The commodity accounts represent the domestic product markets. They are, however, defined separately from activities and hence need not have the same sectoral disaggregation. They include the transport and marketing margins of final sales. Commodity accounts buy goods and services from the domestic producers (activities) and imports from the rest of the world. They also pay indirect taxes, including tariffs levied on imported commodities net of import subsidies, excise duties, and sales taxes. The column sum of commodities equals total absorption in the economy plus exports and they sell these goods and services to all domestic purchasers and the rest of the world. Therefore, their income consists of receipts from sales of intermediate inputs to activities, sales of final consumption goods and services to households and government, sales of investments goods to the savings-investment account, and sales of exports to the rest of the world.

III. Factor accounts

Factor accounts represent payments from producing sectors (activities) to factors of production, including labor, land, and capital, which receive incomes from sales of their services to activities in the form of wages and rents. The factor accounts distribute total value-added to enterprises and households net of factor taxes and factor payments abroad.

IV Institutions accounts

This account represent the various economic actors in the economy, including households, firms, and the government. In the Macro SAM each specific institution is represented by one account. In the Micro SAM each institution account is disaggregated into different accounts depending on the purpose of the SAM and data availability. The households receive factor incomes and various transfers from other households, the government, firms, and from abroad and spend total income on consumption, income tax, and savings (payments to the capital account). Firms receive profits and their

expenditures consist of transfers to households, corporate taxes, and savings. The government account receives tax revenues and current transfers (e.g. aid and loans) from abroad. Expenditures of the government account consist of direct purchases of services provided by the activity accounts, transfers to households and firms, as well as savings (positive savings indicating a government budget surplus, while negative savings indicate a government budget deficit).

V. *The rest of the world (ROW) accounts*

This account depicts transactions between the domestic economy and the rest of the world. The economy receives income from the rest of the world as payment for exports and through capital payments from abroad. The national economy pays to the rest of the world for imported goods and services and capital payments such as interest and principal on financial commitments.

1.3 The 1998 Tanzania Macro SAM

The first step in construction of a SAM is to create an aggregated macroeconomic (Macro) SAM, which serves as a pool of control totals for the disaggregated Micro SAM. In the next section we present the 1998 Tanzania Macro SAM and discuss how it was constructed.

The highly aggregated Macro SAM for Tanzania consists of eight accounts, namely the activities, commodities, and factor (combining labor and capital) accounts; the accounts of the domestic institutions, divided into households, firms, and the government; as well as the savings-investment account and the rest of the world account.

The Macro SAM in Table 2.1 represents Tanzania's economic features in 1998. The Tanzania Macro SAM for the year 1998 contains 25 non-zero entries and is "anchored" to the 1998 macroeconomic data from the National Accounts, as well as data from the Tanzania Revenue Authority (TRA), including the income tax and customs department.

References:

Bank of Tanzania, Economic and Operations Report, (Various Issues)

United Republic of Tanzania, National Accounts, (Various Issues), National Bureau of Statistics.

United Republic of Tanzania, Tanzanian Revenue Authority Data Base.

Table 2.1: 1998 Tanzania Macro SAM in million TShs

	MacA	MacC	MacF	MacE	MacH	MacG	MacD	MacS	MacM	MacI	MacW	Totals
MacA		5,196,431									0	5,196,431
MacC					4,908,231	433,786				1,044,957	748,973	7,135,947
MacF	5,125,311											5,125,311
MacE			4,652,099									4,652,099
MacH			410,025	4,544,000							123,418	5,077,443
MacG		1,911					168,831	347,225	96,175			614,142
MacD			10,793	108,100	49,938							168,831
MacS	71,120	276,105										347,225
MacM		96,175										96,175
MacI					119,273	180,356					745,328	1,044,957
MacW		1,565,325	52,394									1,617,719
Totals	5,196,431	7,135,947	5,125,311	4,652,099	5,077,443	614,142	168,831	347,225	96,175	1,044,957	1,617,719	

MacA = aggregate activity account
 MacC = aggregate commodity account
 MacF = aggregate factor account
 MacE = enterprise account
 MacH = aggregate household account
 MacG = government account
 MacD = tax collection account for domestic direct taxes
 MacS = tax collection account for domestic indirect taxes
 MacM = tax collection account for import duty
 MacI = savings-investment account
 MacW = rest of the world account

1. Total supply (MacA, MacC):

5,196,431 million TShs—Total domestic supply including domestically marketed production, as well as exports.

2. Final consumption (MacC, MacH):

4,908,231 million TShs—Final consumption is estimated as total household consumption including own-household consumption of produced goods and services, which will be separated within the Micro SAM construction process described later. The data are obtained from the 1998 National Accounts.

3. Government recurrent expenditures (MacC, MacG):

433,786 million TShs—Government consumption of goods and services. Data for this cell are obtained from the 1998 National Accounts.

4. Gross capital formation (MacC, MacI):

1,044,957 million TShs—Net private investment, including change in stocks. Data are obtained from the 1998 National Accounts and from the Bank of Tanzania publications.

5. Export of goods and services (MacC, MacW):

748,973 million TShs—Total export of goods and services at c.i.f. prices as reported in the 1998 National Accounts.

6. Value-added (MacF, MacA):

5,125,311 million TShs—GDP at factor costs (f.c.), i.e. the sum of primary factors earnings, namely compensation of employees (value-added labor) and operating surplus (value-added capital). Data are obtained from the 1998 National Accounts.

7. Factor income distributed to enterprises (MacE, MacF):

4,652,099 million TShs—Factor income distributed to enterprises is the non-labor value-added of GDP at f.c., i.e. operating surplus. Data are obtained from the 1998 National Accounts.

8. Factor income distributed to households (MacH, MacF):

410,025 million TShs—Factor income directly distributed to households is the labor value-added of GDP at f.c., i.e. compensation of employees. Data are obtained from the 1998 National Accounts.

9. Distributed capital earnings (MacH, MacE):

4,544,000 million TShs—Operating surplus distributed to households is calculated as total enterprise income minus corporate taxes

10. Transfers from abroad (MacH, MacW):

123,418 million TShs—Transfers from the rest of the world to households are computed as a residual in order to balance the household account of the Macro SAM.

11. Export duty (MacG, MacC):

1,911 million TShs—Total collection of export duties as obtained from the 1998 Foreign Trade Statistics.

12. Total domestic direct taxes (MacG, MacD):

168,831 million TShs—This is the sum of individual income and corporate taxes, as well as factor taxes paid to the government.

13. Total indirect taxes (MacG, MacS):

347,225 million TShs—Total collection of value-added tax, sales tax, and excise duty on domestic produce and imports paid to the government.

14. Import duty (MacG, MacM):

96,175 million TShs—Total import duties collections as of 1998 Foreign Trade Statistics paid to the government account.

15. Domestic taxes on factors (MacD, MacF):

10,793 million TShs—Total factor taxes (payroll levy) obtained from the tax revenue reports of the Income Tax Department of the TRA.

16. Corporate taxes (MacD, MacE):

108,100 million TShs—Total corporate taxes paid by enterprises. Data obtained from the tax revenue reports of the Income Tax Department of the TRA.

17. Household income tax (MacD, MacH):

49,938 million TShs—Total individual income taxes as obtained from the tax revenue reports of the Income Tax Department of the TRA.

18. Indirect taxes on production (MacS, MacA):

71,120 TShs—Total indirect tax on domestic production (Business Licenses, Departure Charges, Motor Vehicle Taxes, Road Toll, Stamp Duty, and Non-tax Revenues) as obtained from the tax revenue reports of the Sales Tax and Inland Revenue Department of the TRA.

19. Indirect tax on goods and services (MacS, MacC):

276,105 TShs—This is the sum of indirect taxes (excise and sales tax) on domestic commodities and on imports obtained from the tax revenue reports of the Sales Tax and Inland Revenue Department of the TRA and the 1998 Foreign Trade Statistics, respectively.

20. Import tariffs on commodities (MacM, MacC):

96,175 million TShs—Same as in (MacG,MacM) above.

21. Household savings (MacI, MacH):

119,273 million TShs—Total domestic savings as of 1998 National Accounts net of government savings. The HBS data will be used for splitting this up among the different household groups in the Micro SAM.

22. Government savings (MacI, MacG):

180,356 million TShs—This is government surplus computed as a residual in order to balance the government account and controlled through data obtained from the National Accounts and from the Bank of Tanzania publications.

23. Net capital inflow (MacI, MacW):

745,328 million TShs—Net capital inflow from the rest of the world, balancing the ROW account and including the current external balance of -612,070 million TShs as reported in the 1998 National Accounts by the National Bureau of Statistics.

24. Imports (MacW, MacC):

1,565,325 million TShs—Total imports of goods and services. Data obtained from the 1998 Foreign Trade Statistics.

25. Factor payment abroad (MacW, MacF):

52,394 million TShs—Factor income paid to the rest of the world as obtained from National Accounts information provided by the National Bureau of Statistics.

1.4 The 1998 Tanzania Micro SAM Accounts

The 1998 Tanzania Micro SAM is a 110 by 110 matrix with 42 activity accounts, 45 commodity accounts, five factor accounts, two enterprise accounts, 12 household accounts, two government accounts, one savings-investments account, and one rest of the world (ROW) account.

We used the 1992 Input-Output Table as a benchmark for the disaggregation of the 1998 gross output into their different activities and commodities respectively. The 1992 Input-Output disaggregation does not correspond with the disaggregation of households' consumption items provided in the 1991/92 HBS. A mapping of goods and services in the 1992 Input-Output Table to household consumption of goods and services provided in the 1991/92 HBS had to be made.

We therefore disaggregate the HBS expenditure items and the Input-Output items into 42 categories in order to match household consumption (including own-produced goods) and expenditures with the source of those goods and services. We did that by combining similar household consumption items into one group. Furthermore, we categorized the households into twelve groups based on the following three criteria: (a) their geographical location, i.e. rural and urban, (b) their main economic activity of the household, i.e. farm or non-farm, and (c) their position with respect to Tanzania's poverty line levels, i.e. the Food Poverty Line and the Basic Needs Poverty Line.

Since we do not have the desired factor categories in the HBS (labor, land, and capital) for the value-added distribution from factors to households, we could not *per se* determine whether somebody's income related back to returns to labor, land, and/or capital. Therefore, we had to obtain (a) information on the households' total income from all sources distinguished in the HBS and (b) additional information on the occupation status, as well as labor and capital endowment of the 12 household groups, which could be land holding or cropping size to determine value-added land or assets like farming equipment to determine value-added capital. We also computed the household income for our 12 categories based on different income sources provided in the HBS.

I. Activity and commodity accounts

The Micro SAM distinguishes two strata of goods accounts: (a) activities, which represent production sectors that generate gross output and (b) commodities, which represent the markets that cover all transactions of domestic sales. The final commodities are compositions of domestic activity output and imports, including the transport and marketing margins of final sales. The disaggregation of activity and commodity accounts was done in such a way that all activities that make similar, but not necessarily identical commodities are grouped together into one account. 42 activity and 45 commodity accounts were created (refer to Micro SAM in Appendix II). The three additional commodity accounts represent three types of marketing margins, namely domestic, import, and export marketing margins. The aggregation of activity and commodity accounts was based on the sectors found in the 1992 Input-Output Table of Tanzania.

Activity account

The 42 activity accounts purchase intermediate inputs from the commodity accounts worth 4,362.1 billion TShs. They pay a total of 5,125.3 billion TShs to the 5 factor accounts as wages and rents for the factors used in the production process (agricultural and non-agricultural labor and capital, as well as land), representing GDP at factor costs. The activity accounts also pay 71.1 billion TShs as indirect taxes to the respective tax collection account. The total of all these payments is 9,647.6 billion TShs, which is total gross output in the economy in 1998.

The gross output produced in the activity account is supplied to the 45 commodity accounts (8,726.7 billion TShs) and 920.9 billion TShs worth of goods is supplied to the 12 household accounts. The latter constitutes households' consumption of own-produced goods.

Commodity accounts

The commodity accounts pay a total of 8,726.7 billion TShs to the activity accounts for the purchased goods and service and spends 397.8 billion TShs on the three trading margins accounts. They also pay 374.2 billion TShs in indirect taxes to the government account, of which 73.8%, 25.7%, and 0.5% are excise and sales taxes, import duties, and export taxes respectively. Furthermore, the commodity accounts pay 1,565.3 billion TShs to the ROW account for imported goods and services. The commodity accounts earn their income by marketing all these goods and services in the economy as intermediate inputs to the activities (4,451.2 billion TShs), final consumption to the households (3,987.4 billion TShs), the government (433.8 billion TShs), and the savings-investment account (1,045.0 billion TShs). They also receive payments from the ROW account for exporting goods and services worth 749.0 billion TShs.

II. Factor accounts

Factor accounts are disaggregated into five types of factors of production segmented by agricultural and non-agricultural, namely agricultural and non-agricultural labor, agricultural and non-agricultural capital, and the factor land, which is only employed in agriculture. The aggregate distribution of total GDP at factor costs across the five factor types in the 1998 Micro SAM is shown in Table 2.2.

Table 2.2: Distribution of value-added aggregates in billion TShs

	Agriculture	Non-agriculture	Total
Agricultural labor	909.5		909.5
Non-agricultural labor		945.0	945.0
Land	529.8		529.8
Agricultural capital	794.7		794.7
Non-agricultural capital		1,946.3	1,946.3
Total GDP f.c.	2,234.0	2,891.3	5,125.3

Source: 1998 Micro SAM

III. Institutions

We distinguish three kinds of domestic institutions in the 1998 Micro SAM, namely households, enterprises, and the government, as well as one non-domestic institution (the rest of the world). In an earlier SAM of Tanzania for the base year 1992, Wobst (1998) further disaggregates households into four representative categories, distinguishing farmers *versus* non-farmers and rural *versus* urban households. Households in the 1998 SAM are disaggregated into 12 households groups instead of only four, considering different poverty levels for each household category.

Household accounts

The breakdown of households in our 1998 SAM, has taken the different poverty levels among households into considerations, which required the pre-determination of poverty lines. We adopted the two sets of poverty lines provided by the National Bureau of Statistics (Tanzania) and Oxford Policy Management Ltd. (United Kingdom) in their joint work, i.e. the Food Poverty Line and the Basic Needs Poverty Line.⁴ The Food Poverty Line reflects the cost of a basic food basket, while the Basic Needs Poverty Line also provides for other non-food expenditure. These poverty lines are given in Table 2.3 below.

Table 2.3: Poverty lines in TShs per adult for 28 days in December 1994 prices

	Dar es Salaam	Other Urban	Rural	Mainland Tanzania
Food Poverty Line	5,711	5,940	5,075	5,113
Basic Needs Poverty Line	8,325	8,659	7,398	7,453

Source: National Bureau of Statistics (2000, p.29)

⁴ Up to the year 2000, Tanzania did not have an official poverty line. The government commissioned the National Bureau of Statistics (Tanzania) and Oxford Policy Management Ltd. (United Kingdom) to produce poverty lines for Tanzania to be used for poverty analysis in the country.

Household disaggregation in our database involved three criteria:

1. Distinction of urban and rural households
2. Distinction of urban and rural households into agriculture and non-agriculture households respectively
3. Further distinction of the four groups obtained by three different levels of poverty as follows:
 - a. Households above Basic Needs Poverty Line
 - b. Households between Basic Needs Poverty Line and Food Poverty Line
 - c. Households below Food Poverty Line

Hence, twelve household groups were obtained (see Appendix I).

Information from different data sources with different sectoral disaggregation, e.g. the 1992 Input-Output Table and the 1991/1992 Household Budget Survey, were used to compute total and household-specific consumption shares. 1998 National Accounts information was used to control for total private consumption, while the relative sectoral shares obtained from the 1992 Input-Output Table were used to control for sectoral private consumption. Individual household expenditure shares for the 12 different household categories were extracted from the 1991/92 HBS raw data and reconciled with the information from the 1998 National Accounts and the 1992 Input-Output Table.

Households pay 18.1% of their income (920.9 billion TShs) to the activity accounts representing the monetary value of households' consumption of own-produced goods, while they pay 78.5% of their income to the commodity accounts representing market purchases of consumer goods and services. They also pay 49.9 billion TShs income taxes to the government (only 1.0% of their income) and save the residual, which is represented by payments from the households to the saving-investment account. In sum, household consumption expenditure, income tax payment, and household savings add to total household expenditures in the economy of 5,077.4 billion TShs.

Households earn their income from providing factors of production, i.e. agricultural and non-agricultural labor and capital (including land), to activities within the economy, and also receive 123.4 billion TShs in transfers from the rest of the world. The amount of factor income earned by each household category depends on their respective factor endowment that was estimated from 1991/92 HBS information. The distributional shares for the transfers from the rest of the world to households were also derived from the 1991/92 HBS data set. Total individual income taxes and total household savings are also distributed across the 12 household categories based on relative shares obtained from the same household survey. Finally, a scheme of inter-household transfers is established to balance the individual household accounts applying information from the 1991/92 HBS.

Enterprises accounts

The agricultural and non-agricultural enterprise accounts transfer a total sum of 794.7 and 1,775.1 billion TShs, respectively, to the 12 household accounts representing operating surplus the enterprise accounts in turn receive from the agricultural and non-agricultural capital factor accounts. Most of the transfers from the agricultural enterprises are received by agricultural households (both urban and rural), while most of the transfers by the non-agricultural enterprises are received by the urban non-agricultural household above the Basic Needs Poverty Line (Table 2.4). Only the non-agricultural enterprises pay corporate taxes amounting 108.1 billion TShs to the government account.

Table 2.4: Agricultural and non-agricultural value-added payments to households (% of total)

Household	Total income (rel. hhld size)	Agriculture income		Non-agriculture income	
		Labor	Land & capital	Labor	Capital
Urban ag below	2.2	0.1	0.5	0.0	0.0
Urban ag within	1.5	5.3	0.5	0.0	0.0
Urban ag above	9.5	4.9	20.2	0.0	0.0
Urban non-ag below	0.9	0.0	0.0	2.2	2.3
Urban non-ag within	1.1	0.0	0.0	6.5	0.8
Urban non-ag above	31.2	2.1	0.0	59.5	92.7
Rural ag below	9.8	27.3	32.9	0.0	0.0
Rural ag within	14.5	14.2	6.4	0.0	0.0
Rural ag above	23.8	44.2	39.6	0.0	0.0
Rural non-ag below	0.1	0.8	0.0	0.0	0.0
Rural non-ag within	0.1	0.0	0.0	0.9	0.0
Rural non-ag above	5.3	1.0	0.0	30.9	4.1
Total	100.0	100.0	100.0	100.0	100.0

Note: Refer to Appendix I for an explanation of the household categories.

Source: 1998 Micro SAM

Government account

The recurrent government account pays 433.8 billion TShs to the commodity accounts for purchasing goods and services that are required to run the government administrative activities. In the 1998 Micro SAM the government runs a budget surplus of 180.4 billion TShs, which is represented by a payment to the savings-investment account.

The government receives its revenues from the tax collection accounts that accumulate (a) direct income taxes, (b) indirect productions, excise, and sales taxes, (c) import duties, and (d) export duties. 56.5% of total government revenue are generated through indirect production, sales, and excise taxes (see Table 2.5).

Table 2.5: Government revenue by source

	Income tax	Production, sales, and excise tax	Import duty	Export duty	Total
Billion TShs	168.8	347.2	96.2	1.9	614.1
Percentage	27.5	56.5	15.7	0.3	100.0

Source: 1998 Micro SAM

The tax collection accounts pay to the government recurrent account in the proportions indicated in Table 2.5. The income tax account receives a total of 168.8 billion TShs, of which 6.4% are factor taxes paid by the non-agricultural capital account, 64.0% are corporate taxes paid by the non-agricultural enterprises, and 29.6% are individual income taxes paid by the 12 household accounts. The production, sales, and excise tax account receives a total of 347.2 billion TShs, of which 20.5% are production taxes paid by the activity accounts and 79.5% are sales and excise taxes paid by the commodity accounts. The import duty and export duty accounts receive 96.2 and 1.9 billion TShs respectively from the commodity accounts.

Rest of the world (ROW) account

The ROW account pays 749.0 billion TShs to the commodity accounts for exports of goods and services, transfers 123.4 billion TShs to households, and contributes 745.3 billion TShs to the savings-investment account. Information on sectoral exports are obtained from the 1998 Foreign Trade Statistics prepared by the Customs Department under the TRA. For our purposes the 97-sector disaggregation of the Foreign Trade Statistics had to be aggregated in order to obtain the 79-sector Input-Output Table disaggregation and finally the 42-sector disaggregation of the 1998 Micro SAM. The ROW account receives 1,565.3 billion TShs from the commodity accounts as payments for imported goods and services. Information on sectoral details has also been obtained from the 1998 Foreign Trade Statistics. Furthermore, the ROW account receives 52.4 billion TShs from the non-agricultural capital factor account as in the Macro SAM.

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Appendix 1**Table A1.1: Household disaggregation in 1998 Micro SAM**

HHUAB	Urban Agricultural Households Below Food Poverty Line
HHUAW	Urban Agricultural Households within Food Poverty Line and Basic Needs Poverty Line
HHUAA	Urban Agricultural Households above Basic Needs Poverty Line
HHUNB	Urban Non-Agricultural Households below Food Poverty Line
HHUNW	Urban Non-Agricultural Households within Food Poverty Line and Basic Needs Poverty Line
HHUNA	Urban Non-Agricultural Households above Basic Needs Poverty Line
HHRAB	Rural Agricultural Households Below Food Poverty Line
HHRAW	Rural Agricultural Households within Food Poverty Line and Basic Needs Poverty Line
HHRAA	Rural Agricultural Households above Basic Needs Poverty Line
HHRNB	Rural Non-Agricultural Households below Food Poverty Line
HHRNW	Rural Non-Agricultural Households within Food Poverty Line and Basic Needs Poverty Line
HHRNA	Rural Non-Agricultural Households above Basic Needs Poverty Line

Appendix 2

Table A 2.1: 1998 Tanzania SAM in billion of TShs

	ACOTTO	ASISAL	ATEAGR	ACOFFE	ATOBAC	ACASHE	AMAIZE	AWHEAT	APADDY	ASORGH	ACEREA	ABEANS
Cotton	ACOTTO											
Sisal fibre	ASISAL											
Tea	ATEAGR											
Coffee	ACOFFE											
Tobacco	ATOBAC											
Cashew nuts	ACASHE											
Maize	AMAIZE											
Wheat	AWHEAT											
Paddy	APADDY											
Sorghum and millets	ASORGH											
Other cereal	ACEREA											
Beans	ABEANS											
Cassava	ACASSA											
Other roots and tubers	AROOT											
Oil seeds and coconuts	AOILSE											
Other fruit and vegetable	AOFRVE											
Other crops	AOCROP											
Poultry and other animal farming	ALIVES											
Fishing and fish farms	AFISHI											
Hunting and forestry	AHUFOR											
Mining and quarrying	AMININ											
Meat and dairy products	AMEATD											
Other processed food	APFOOD											
Grain milling	AGRAIN											
Beverages and tobacco	ABEVER											
Textiles	ACLOTH											
Wood products	AWOODP											
Basic and industrial chemicals	ACHEMI											
Fertilizers and pesticide	AFERTI											
Petroleum refineries	APETRO											
Rubber and plastic products	ARUPLA											
Glass products, cement and clay	AGLASS											
Iron, steel and non-ferrous metals	AMETAL											
Machinery equipment	AEQUIP											
Electricity and water	AUTILI											
Construction	ACONST											
Retail and wholesale trade	ATRADE											
Hotels restaurants and tourism	AHOTEL											
Transportation	ATRANS											
Real estate and financial services	AESTAT											
Public administration	AADMIN											
Other private services	APRIVS											
Cotton	CCOTTO	3,680										
Sisal fibre	CSISAL		2,861									
Tea	CTEAGR			1,991								
Coffee	CCOFFE				2,699							
Tobacco	CTOBAC					5,793						
Cashew nuts	CCASHE						1,020					
Maize	CMAIZE							45,001				
Wheat	CWHEAT								1,449			
Paddy	CPADDY									73,632		
Sorghum and millets	CSORGH										1,545	
Other cereal	CCEREA											2,646
Beans	CBEANS											17,516
Cassava	CCASSA											
Other roots and tubers	CROOTS											
Oil seeds and coconuts	COILSE											
Other fruit and vegetable	COFRVE											
Other crops	COCROP											
Poultry and other animal farming	CLIVES				4,491							
Fishing and fish farms	CFISHI											
Hunting and forestry	CHUFOR											
Mining and quarrying	CMININ											
Meat and dairy products	CMEATD											
Other processed food	CPFOOD											
Grain milling	CGRAIN											
Beverages and tobacco	CBEVER											
Textiles	CCLOTH	6,122	0,157									
Wood products	CWOODP	0,281		0,020		1,443	0,635	48,589	2,000	19,482	11,294	0,313
Basic and industrial chemicals	CCHEMI	4,001		0,121	0,241	0,338	0,016	0,466	0,040	0,820	0,109	0,008
Fertilizers and pesticide	CFERTI	6,901		3,010	1,864	2,845	3,084	8,730	1,103	0,497	0,687	1,246
Petroleum refineries	CPETRO		0,747	0,651	2,274	2,715			1,373	1,587		0,956
Rubber and plastic products	CRUPLA			0,096		0,374						0,056
Glass products, cement and clay	CGLASS											
Iron, steel and non-ferrous metals	CMETAL	2,814		0,109	1,809	0,938	0,205	3,009	0,197	7,249	4,024	0,237
Machinery equipment	CEQUIP	0,080	1,694		0,008			0,020	0,024	0,068		0,008
Electricity and water	CUTILI	0,048	3,129	1,897	0,470	0,117	0,032	0,153	0,117	0,121	0,040	0,032
Construction	CCONST	0,141		0,080	0,181	0,201	0,024	0,402	0,020	0,301	0,060	0,012
Transaction costs for exports	CTDTP-E											
Transaction costs for domestic sales of output	CTDTP-D											
Transaction costs for imports	CTDTP-M											
Retail and wholesale trade	CTRADE	14,049	0,771	2,413	3,860	4,999	0,604	34,035	1,554	9,076	3,741	1,637
Hotels restaurants and tourism	CHOTEL											
Transportation	CTRANS	3,566	0,420	0,724	1,134	6,051	0,334	9,556	0,535	7,977	3,436	0,104
Real estate and financial services	CESTAT	0,100	0,040	0,012	0,060	0,161	0,060	0,301	0,040	0,100	0,060	0,040
Public administration	CADMIN											
Other private services	CPRIVS	0,121		0,008				0,161	0,080	0,060	0,040	0,056
Agriculture labor	LABAG	12,974	3,054	4,352	13,478	12,191	12,477	181,000	6,539	83,741	27,724	9,677
Nonagriculture labor	LABOR											
Land	LAND	7,417	1,727	2,513	7,699	6,934	7,192	106,350	3,850	49,680	16,211	5,588
Agriculture capital	CAPITAG	11,121	2,590	3,769	11,546	10,398	10,787	159,550	5,774	74,519	24,313	8,380
Nonagriculture capital	CAPITAL											
Agriculture enterprises	ENTRA											
Nonagriculture enterprises	ENTR											
Urban ag below food poverty line (FPL)	HHUAB											
Urban ag within FPL and BPL	HHUAW											
Urban ag above basic needs poverty line (BPL)	HHUAA											
Urban nonag below FPL	HHUNB											
Urban nonag within FPL and BPL	HHUNW											
Urban nonag above BPL	HHUNA											
Rural ag below FPL	HHRAB											
Rural ag within FPL and BPL	HHRAW											
Rural ag above BPL	HHRAA											
Rural nonag below FPL	HHRNB											
Rural nonag within FPL and BPL	HHRNW											
Rural nonag above BPL	HHRNA											
Government	GOV											
Direct taxes	DIRTAX											
Producer tax and sales tax	INDTAX	0,708	0,200	0,139	0,319	0,373	0,154	2,254	0,106	1,628	0,392	0,153
Import taxes	IMPTAX											0,400
Export taxes	EXPTAX											
Savings-investment	S-I											
Rest of the World	ROW											
Total	TOTAL	74,123	17,390	21,904	52,134	56,150	36,725	602,856	24,882	333,012	93,878	31,933

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	ACASSA	ARROOTS	AOILSE	AOFRVE	AOCROP	ALIVES	AFISHI	AHUFOR	AMININ	AMEATD	APFOOD	AGRAIN	ABEVER	ACLOTH	AWOODP
ACOTTO															
ASISAL															
ATEAGR															
ACOFFE															
ATOBCAC															
ACASHE															
AMAIZE															
AWHEAT															
APADDY															
ASORGH															
ACEREA															
ABEANS															
ACASSA															
ARROOTS															
AOILSE															
AOFRVE															
AOCROP															
ALIVES															
AFISHI															
AHUFOR															
AMININ															
AMEATD															
APFOOD															
AGRAIN															
ABEVER															
ACLOTH															
AWOODP															
ACHEMI															
AFERTI															
APETRO															
ARUPLA															
AGLASS															
AMETAL															
AEQUIP															
AUTILI															
ACONST															
ATRADE															
AHOTEL															
ATRANS															
AESTAT															
AADMIN															
APRIVS															
CCOTTO															78,839
CSISAL															1,042
CTEAGR											2,910				
CCOFFE											2,072				
CTOBAC															
CCASHE											0,588			12,665	
CMAIZE						20,240					1,874	97,638		0,319	
CWHEAT											0,614	14,348		4,979	
CPADDY												101,570		0,898	
CSORGH															
CCEREA							1,915								0,258
CBEANS							1,203				0,220				1,576
CCASSA	3,218								0,078						
CROOTS		5,433										12,821			
COILSE			5,673									0,085			
COFRVE				46,731								5,810			
COCROP												54,162		5,640	
CLIVES					0,711			0,134				0,051			
CFISHI				0,804	0,201	0,667				40,701		0,273		0,166	
CHUFOR							0,594					0,696			
CMININ							5,749	10,354	0,166	0,323	0,152		2,164	0,087	15,280
CMEATD							0,609		1,222	0,341	0,200		0,002		
CPFOOD						11,806				0,034	0,386				0,181
CGRAIN									0,108		4,795			11,144	
CBEVER											24,286			15,811	
CCLOTH	0,012	0,012	0,671	0,414		0,406	13,701		0,111		0,055	0,123	1,485	22,867	0,051
CWOODP	0,004	0,016	0,088	0,245	0,028	0,221			0,095	0,005	1,067	0,394	4,457	0,570	12,194
CHEMI				0,221	0,040	0,173			4,431	0,024	0,020		5,214	9,577	5,661
CFERTI	0,088	0,659	0,253	3,206	0,305		5,597		0,897			0,022			
CPETRO				5,698					0,161	0,514	0,032	1,135	0,002	0,981	1,263
CRUPLA									0,021	0,115	0,203	0,887	0,012	0,853	0,174
CGLASS										0,284	0,044			0,616	
CMETAL	0,004	0,044	0,382	3,076	2,630	0,723	0,557	0,436		0,331	0,070			0,102	0,010
CEQUIP		0,004	0,020				2,052		0,807	2,924					0,082
CUTILI	0,048	0,052	0,145	2,207	0,068	0,647	0,071	0,178	2,991	0,137	2,271	4,492	1,986	6,121	4,813
CCONST			0,020			0,522		0,082	0,345	0,022	0,998	5,825	0,925	0,994	1,106
CTDTP-E															
CTDTP-D															
CTDTP-M															
CTRADE	0,354	0,623	1,489	9,803	0,784	6,183	3,691	2,904	1,168	10,563	4,666	2,790	6,563	4,002	4,383
CHOTEL								0,223							
CTRANS	0,024	0,028	0,498	7,229	0,406	3,447	0,025	3,006	1,149	0,072	2,078	0,457	3,517	1,041	1,155
CESTAT			0,048	0,088	0,020	0,113	0,074	0,165	0,530	0,079	1,063	0,087	0,611	0,486	0,561
CADMIN						0,016		0,110							
CPRIVS			0,064	0,153	0,012			2,912	1,094	0,350	1,196	0,466	0,918	1,307	0,877
LASAG	37,899	33,552	33,559	172,368	17,875	75,424	50,519	67,817							
LABOR									1,185	4,771	7,623	15,600	7,068	17,250	7,930
LAND	22,141	19,456	19,699	100,127	10,409	43,370	29,652	38,893							
CAPITAG	33,209	29,182	29,546	150,209	15,611	65,052	44,474	58,336							
CAPITAL									69,308	66,090	46,918	5,995	31,282	18,327	27,607
ENTRA															
ENTR															
HHUAB															
HHUAW															
HHUAA															
HHUNB															
HHUNW															
HHUNA															
HHRAB															
HHRAW															
HHRAA															
HHRNB															
HHRNW															
HHRNA															
GOV															
DIRTAX	0,146	0,136	0,139	4,140	0,095	0,803	0,589	0,816	0,307	0,723	0,743	3,291	1,089	1,349	0,763
INDTAX															
IMPTAX															
EXPTAX															
S-I															
ROW															
TOTAL	97,149	89,198	92,294	506,719	49,197	233,927	157,955	187,509	86,338	127,394	170,950	290,148	122,591	165,654	82,872

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	ACHEMI	AFERTI	APETRO	ARUPLA	AGLASS	AMETAL	AEQUIP	AUTILI	ACONST	ATRADE	AHOTEL	ATRANS	AESTAT	AADMIN	APRIVS
ACOTTO															
ASISAL															
ATEAGR															
ACOFFE															
ATOBAC															
ACASHE															
AMAIZE															
AWHEAT															
APADDY															
ASORGH															
ACEREA															
ABEANS															
ACASSA															
AROOT															
AOLSE															
AOFRVE															
AOCROP															
ALIVES															
AFISHI															
AHUFOR															
AMININ															
AMEATD															
APFOOD															
AGRAIN															
ABEVER															
ACLOTH															
AWOODP															
ACHEMI															
AFERTI															
APETRO															
ARUPLA															
AGLASS															
AMETAL															
AEQUIP															
AUTILI															
ACONST															
ATRADE															
AHOTEL															
ATRANS															
AESTAT															
AADMIN															
APRIVS															
CCOTTO				0,003											
CSISAL															
CTEAGR											0,002				
CCOFFE											0,267				
CTOBAC															
CCASHE												0,074			
CMAIZE														0,145	
CWHEAT														0,464	
CPADDY											0,362			1,181	
CSORGH															
CCEREA															0,747
CBEANS											1,395				3,296
CCASSA															
CROOTS											2,412				1,887
COILSE											0,033				1,095
COFRVE											6,561				2,212
COCROP											2,012				0,193
CLIVES											4,947				3,850
CFISHI				0,003							33,052				0,377
CHUFOR				0,354							0,325				3,800
CMININ	1,756	2,962	4,510	3,097	3,351	1,043		16,837	48,605				21,689		0,132
CMEATD															1,181
CPFOOD											33,607				8,769
CGRAIN											29,010				5,488
CBEVER											7,772				5,488
CCLOTH											4,232				0,851
CWOODP	0,418	0,009	0,165	0,058	0,179	1,507	0,158	0,158	28,640	1,819	0,613	0,004	0,322	4,653	11,198
CHEMI	21,833	0,306	0,621	0,065	1,381	0,613	0,172	1,606	3,831	4,129	0,013	0,002	0,015	46,570	16,325
CFERTI				0,009	2,100	0,073	0,500	3,831	4,129	0,013	0,002	0,015		46,570	6,295
CPETRO	0,287	0,005	1,056	0,186	5,530	0,428	0,275	20,344	8,392	3,936	2,604	12,601	1,940	4,727	38,727
CRUPLA	0,070	0,009	0,017	9,982	0,026	1,768	3,405	0,248	2,936	1,863	1,049	11,488	5,678	14,232	3,948
CGLASS	0,114			0,017	1,421		3,779	0,127	47,972		0,600			2,054	0,033
CMETAL	0,406			0,303		29,098	13,853	0,114	89,620		2,905	2,009		1,622	0,446
CEQUIP							18,650	3,965	24,313	2,655	5,347	15,375	12,328	46,890	8,158
CUTILI	0,538	0,240	0,265	2,972	9,258	4,744	0,654	8,190	2,541	4,529	4,296	2,634	6,160	13,257	9,842
CCONST	0,469		0,080	0,329	0,686	1,193	0,705	2,325	27,362	1,762	0,874	1,921	25,367	10,577	2,396
CTDTP-E															
CTDTP-D															
CTDTP-M															
CTRADE	1,153	0,225	0,621	1,206	2,555	5,332	3,189	8,420	21,454	7,919	10,460	10,870	15,864	55,313	23,153
CHOTEL	0,668	0,014	0,685	0,732	0,923	0,999	1,176	1,104	7,928	8,554	3,122	23,726	24,805	110,097	18,665
CTRANS	0,169	0,007	0,126	0,222	0,189	0,340	0,263	3,632	3,990	10,300	7,027	10,802	680,290	19,183	22,271
CESTAT								0,279	1,696	3,659	0,594	5,119	9,657	396,469	3,180
CADMIN								2,098	3,192	18,543	2,161	13,031	25,563	20,014	26,068
CPRIVS	0,309	0,015	0,170	0,409	0,275	0,471	0,430	2,098	3,192	18,543	2,161	13,031	25,563	20,014	26,068
LABAG	3,795	0,960	2,152	1,880	2,806	4,465	2,787	14,689	181,814	29,572	12,204	22,642	49,762	484,367	69,630
LABOR															
LAND															
CAPITAG															
CAPITAL	0,882	0,400	5,727	6,919	9,790	15,544	29,148	63,976	114,511	532,556	47,751	223,551	397,045	54,290	178,723
ENTRA															
ENTR															
HHUAB															
HHUAW															
HHUAA															
HHUNB															
HHUNW															
HHUNA															
HHRAB															
HHRAW															
HHRAA															
HHRNB															
HHRNW															
HHRNA															
GOV															
DIRTAX															
INDTAX	0,423	0,011	0,203	0,285	0,402	0,788	0,562	0,866	7,593	4,555	2,646	5,050	5,649	13,012	7,122
IMPTAX															
EXPTAX															
S-TAX															
ROW															
TOTAL	33,292	5,164	16,398	29,038	40,872	68,406	79,548	142,970	666,021	695,757	235,686	387,414	1,307,747	1,514,092	465,402

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	CCOTTO	CSISAL	CTEAGR	CCOFFE	CTOBAC	CCASHE	CMAIZE	CWHEAT	CPADDY	CSORGH	CCEREA	CBEANS	CCASSA	CROOTS	COILSE
ACOTTO	74,123														
ASISAL		17,390													
ATEAGR			21,904												
ACOFFE				52,134											
ATOBAC					56,150										
ACASHE						36,725									
AMAIZE							498,138								
AWHEAT								23,406							
APADDY									230,419						
ASORGH										68,847					
ACEREA											10,097				
ABEANS												90,714			
ACASSA													46,643		
AROOTS														37,583	
AOILSE															58,736
AOFRVE															
AOCROP															
ALIVES															
AFISHI															
AHUFOR															
AMININ															
AMEATD															
APFOOD															
AGRAIN															
ABEVER															
ACLOTH															
AWOODP															
ACHEMI															
AFERTI															
APETRO															
ARUPLA															
AGLASS															
AMETAL															
AEQUIP															
AUTILI															
ACONST															
ATRADE															
AHOTEL															
ATRANS															
AESTAT															
AADMIN															
APRIVS															
CCOTTO															
CSISAL															
CTEAGR															
CCOFFE															
CTOBAC															
CCASHE															
CMAIZE															
CWHEAT															
CPADDY															
CSORGH															
CCEREA															
CBEANS															
CCASSA															
CROOTS															
COILSE															
COFRVE															
COCROP															
CLIVES															
CFISHI															
CHUFOR															
CMININ															
CMEATD															
CPFOOD															
CGRAIN															
CBEVER															
CCLOTH															
CWOODP															
CCHEMI															
CFERTI															
CPETRO															
CRUPLA															
CGLASS															
CMETAL															
CEQUIP															
CUTILI															
CCONST															
CTDTP-E		4,717	5,710	16,857	8,919	10,716	0,059	0,052		0,012	0,024	0,585	0,711	0,035	1,464
CTDTP-D	2,115				0,558		14,029	0,665	6,543	1,966	0,286	2,521	1,250	1,071	1,511
CTDTP-M	1,065	0,032	0,016	0,033	0,290	0,002	4,249	0,216	1,639	0,496	0,404	0,388		0,060	
CTRADE															
CHOTEL															
CTRANS															
CESTAT															
CADMIN															
CPRIVS															
LABAG															
LABOR															
LAND															
CAPITAG															
CAPITAL															
ENTRA															
ENTR															
HHUAB															
HHUAW															
HHUAA															
HHUNB															
HHUNW															
HHUNA															
HHRAB															
HHRAW															
HHRAA															
HHRNB															
HHRNW															
HHRNA															
GOV															
DIRTAX	2,266		0,025	0,040	0,031		0,752	0,045	0,495	0,134	0,041	0,331	0,067	0,573	63,107
IMPTAX	1,085	0,003	0,019	0,040	0,016		2,222	0,112	0,850	0,257	0,210	0,201		0,031	
EXPTAX		0,063	0,231	0,671	0,430	0,142									
S-I															
ROW	5,052	0,152	0,077	0,158	1,392	0,008	20,104	1,033	7,772	2,369	1,922	1,855		0,288	0,002
TOTAL	85,707	22,357	27,982	69,933	67,786	47,592	539,555	25,530	247,718	74,081	12,985	96,595	48,671	39,642	124,820

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	COFRVE	COCROP	CLIVES	CFISHI	CHUFOR	CMININ	CMEATD	CPFOOD	CGRAIN	CBEVER	CCLOTH	CWOODP	CCHEMI	CFERTI	CPETRO
ACOTTO															
ASISAL															
ATEAGR															
ACOFFE															
ATOBAC															
ACASHE															
AMAIZE															
AWHEAT															
APADDY															
ASORGH															
ACEREA															
ABEANS															
ACASSA															
AROOTS															
AOILSE															
AOFRVE	382,304														
AOCROP		38,133													
ALIVES			163,471												
AFISHI				152,690											
AHUFOR					117,457										
AMININ						86,338									
AMEATD							120,420								
APFOOD								158,894							
AGRAIN									167,679						
ABEVER										79,990					
ACLOTH											165,654				
AWOODP												82,872			
ACHEMI													33,292		
AFERTI														5,164	
APETRO															16,398
ARUPLA															
AGLASS															
AMETAL															
AEQUIP															
AUTILI															
ACONST															
ATRADE															
AHOTEL															
ATRANS															
AESTAT															
AADMIN															
APRIVS															
CCOTTO															
CSISAL															
CTEAGR															
CCOFFE															
CTOBAC															
CCASHE															
CMAIZE															
CWHEAT															
CPADDY															
CSORGH															
CCEREA															
CBEANS															
CCASSA															
CROOTS															
COILSE															
COFRVE															
COCROP															
CLIVES															
CFISHI															
CHUFOR															
CMININ															
CMEATD															
CPFOOD															
CGRAIN															
CBEVER															
CCLOTH															
CWOODP															
CCHEMI															
CFERTI															
CPETRO															
CRUPLA															
CGLASS															
CMETAL															
CEQUIP															
CUTILI															
CCONST															
CTDTP-E	4,988	0,506	0,195	11,910	1,396	0,694	1,056	4,336	0,048	0,135	11,655	1,013	0,584	0,011	0,021
CTDTP-D	10,216	1,032	4,631	2,973	3,187	2,385	3,318	4,054	4,766	2,274	3,385	2,267	0,896	0,147	0,465
CTDTP-M	0,943	0,216	0,065	0,022	0,033	0,953	0,614	19,676	3,850	2,633	11,698	7,294	17,757	1,942	17,557
CTRADE															
CHOTEL															
CTRANS															
CESTAT															
CADMIN															
CPRIVS															
LABAG															
LABOR															
LAND															
CAPITAG															
CAPITAL															
ENTRA															
ENTR															
HHUAB															
HHUAW															
HHUAA															
HHUNB															
HHUNW															
HHUNA															
HHRAB															
HHRAW															
HHRAA															
HHRNB															
HHRNW															
HHRNA															
GOV															
DIRTAX															
INDTAX	0,121	0,071	0,254	0,227	0,166	0,721	0,728	17,300	0,729	97,461	12,791	4,760	7,443	0,005	18,040
IMPTAX	0,078	0,112	0,027	0,017	0,008	0,587	0,530	18,420	2,003	2,218	11,904	3,439	5,695	0,006	4,208
EXPTAX	0,083										0,284				
S-1															
ROW	4,471	1,032	0,313	0,103	0,159	4,541	2,935	93,836	18,305	12,494	55,752	34,764	84,705	9,252	83,752
TOTAL	403,204	41,102	168,956	167,942	122,407	96,219	129,601	316,516	197,380	197,204	273,123	136,408	150,372	16,526	140,442

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	CRUPLA	CGLASS	CMETAL	CEQUIP	CUTILI	CCONST	CTDTP-E	CTDTP-D	CTDTP-M	CTRADE	CHOTEL	CTRANS	CESTAT	CADMIN	CPRIVS
ACOTTO															
ASISAL															
ATEAGR															
ACOFFE															
ATOBAC															
ACASHE															
AMAIZE															
AWHEAT															
APADDY															
ASORGH															
ACEREA															
ABEANS															
ACASSA															
AROOTS															
AOILSE															
AOFRVE															
AOCROP															
ALIVES															
AFISHI															
AHUFOR															
AMININ															
AMEATD															
APFOOD															
AGRAIN															
ABEVER															
ACLOTH															
AWOODP															
ACHEMI															
AFERTI															
APETRO															
ARUPLA	29,038														
AGLASS		40,872													
AMETAL			68,406												
AEQUIP				79,548											
AUTILI					142,970										
ACONST						666,021									
ATRADE										695,757					
AHOTEL											235,686				
ATRANS												387,414			
AESTAT													1,307,747		
AADMIN														1,514,092	
APRIVS															465,402
CCOTTO															
CSISAL															
CTEAGR															
CCOFFE															
CTOBAC															
CCASHE															
CMAIZE															
CPWHEAT															
CPADDY															
CSORGH															
CCEREA															
CBEANS															
CCASSA															
CROOTS															
COILSE															
COFRVE															
COCROP															
CLIVES															
CFISHI															
CHUFOR															
CMININ															
CMEATD															
CPFOOD															
CGRAIN															
CBEVER															
CCLOTH															
CWOODP															
CCHEMI															
CFERTI															
CPETRO															
CRUPLA															
CGLASS															
CMETAL															
CEQUIP															
CUTILI															
CCONST															
CTDTP-E	0,290	0,705	3,688	1,463											
CTDTP-D	0,794	1,102	1,544	2,176											
CTDTP-M	13,285	2,110	19,607	89,920											
CTRADE							94,556	84,129	219,066						
CHOTEL															
CTRANS															
CESTAT															
CADMIN															
CPRIVS															
LABAG															
LABOR															
LAND															
CAPITAG															
CAPITAL															
ENTRA															
ENTR															
HHUAB															
HHUAW															
HHUAA															
HHUNB															
HHUNW															
HHUNA															
HHRAB															
HHRAW															
HHRAA															
HHRNB															
HHRNW															
HHRNA															
GOV															
DIRTAX	8,543	2,115	8,416	28,310											
INDTAX	7,694	1,987	8,189	24,008											
IMPTAX			0,007												
EXPTAX															
S-1															
ROW	63,362	10,045	93,527	429,481	17,314	149,424				9,014	52,815	48,085	73,721	144,764	25,175
TOTAL	123,006	58,936	203,384	654,905	160,284	815,445	94,556	84,129	219,066	704,771	288,501	435,499	1,381,468	1,658,856	490,577

Table A 2.1: 1998 Tanzania SAM in billion of TShs (cont.)

	GOV	DIRTAX	INDTAX	IMPTAX	EXPTAX	S-1	ROW	TOTAL
ACOTTO								74,123
ASISAL								17,390
ATEAGR								21,904
ACOFFE								52,134
ATOBAC								56,150
ACASHE								36,725
AMAIZE								602,856
AWHEAT								24,882
APADDY								333,012
ASORGH								93,878
ACEREA								31,933
ABEANS								154,895
ACASSA								97,149
AROOFS								89,198
AOILSE								92,294
AOFRVE								506,719
AOCROP								49,197
ALIVES								233,927
AFISHI								157,955
AHUFOR								187,509
AMININ								86,338
AMEATD								127,394
APFOOD								170,950
AGRAIN								290,148
ABEVER								122,591
ACLOTH								165,654
AWOODP								82,872
ACHEMI								33,292
AFERTI								5,164
APETRO								16,398
ARUPLA								29,038
AGLASS								40,872
AMETAL								68,406
AEQUP								79,548
AUTILI								142,970
ACONST								666,021
ATRADE								695,757
AHOTEL								235,686
ATRANS								387,414
AESTAT								1,307,747
AADMIN								1,514,092
APRIVS								465,402
CCOTTO						3,184		85,707
CSISAL						0,032	18,422	22,357
CTEAGR						0,016	23,063	27,982
CCOFFE						0,033	64,862	69,933
CTOBAC						0,290	49,038	67,786
CCASHE						0,002	45,589	47,592
CMAIZE						4,291	0,301	539,555
CWHEAT						0,394	0,507	25,530
CPADDY						1,639		247,718
CSORGH						0,496	0,060	74,081
CCEREA						0,464	0,124	12,985
CBEANS						0,388	4,200	96,595
CCASSA							4,917	48,671
CROOTS						0,060	0,180	39,642
COILSE						-0,002	10,340	124,820
COFRVE						2,191	34,264	403,204
COCROP						0,671	3,629	41,102
CLIVES						8,275	0,994	168,956
CFISHI						0,022	71,304	167,942
CHUFOR						0,033	9,021	122,407
CMININ						1,487	5,313	96,219
CMEATD						0,163	7,510	129,601
CPFOOD						30,246	29,460	316,516
CGRAIN						-0,003	0,244	197,380
CBEVER						7,117	0,688	197,204
CCLOTH						17,630	65,945	273,123
CWOODP						18,571	3,111	136,408
CCHEMI						18,930	8,940	150,372
CFERTI						-20,731	0,054	16,526
CPETRO						12,431	0,109	140,442
CRUPLA						34,284	1,953	123,006
CGLASS						0,991	0,884	58,936
CMETAL						26,397	7,296	203,384
CEQUIP						452,567	8,525	654,905
CUTILI						-0,064	2,386	160,284
CCONST						382,318		815,445
CTDTP-E								94,556
CTDTP-D								84,129
CTDTP-M								219,066
CTRADE								704,771
CHOTEL						0,236	90,041	288,501
CTRANS						40,080	59,374	435,499
CESTAT						0,021	0,292	1,381,468
CADMIN	433,786						0,653	1,658,856
CPRIVS						-0,195	115,375	490,577
LABAG								909,456
LABOR								944,954
LAND								529,825
CAPITAG								794,736
CAPITAL								1,948,340
ENTRA								794,736
ENTR								1,883,154
HHUAB							2,226	155,795
HHUAW							2,198	110,213
HHUAA							8,593	679,278
HHUNB							0,278	61,516
HHUNW							1,874	77,828
HHUNA							8,302	2,235,689
HHRAB							20,280	704,073
HHRAW							22,017	1,042,094
HHRAA							54,169	1,703,550
HHRNB							1,065	8,506
HHRNW							0,094	9,636
HHRNA							2,323	377,270
GOV		168,831	347,225	96,175	1,911			614,142
DIRTAX								168,831
INDTAX								347,225
IMPTAX								96,175
EXPTAX								1,911
S-1	180,356						745,328	1,044,957
ROW								1,617,719
TOTAL	614,142	168,831	347,225	96,175	1,911	1,044,957	1,617,719	