



OFFICE OF THE CHIEF GOVERNMENT STATISTICIAN ZANZIBAR

2023/24 Government Finance Statistics Report

34.9%

Expenditure as a percent
of GDP at Current Market
Prices in 2023/24

35.0%

Revenue as a percent of GDP at
Current Market Prices in
2023/24

August 2025



OFFICE OF THE CHIEF GOVERNMENT STATISTICIAN ZANZIBAR

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ABBREVIATION

BCG	Budgetary Central Government
EBUs	Extra Budgetary Units
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GFSM	Government Finance Statistics Manual
GOB	Gross operating balanc
IFMIS	Integrated Financial Management Information System
LGAs	Local Government Authoritie
NLB	Net lending/net borrowing
OCGS	Office of Chief Government Statistician
PoFP	President's Office, Finance and Planning
PSIT	Public Sector Institutional Table
R&D	Research and Development
TWG	Technical working group
TZS	Tanzanian Shillings
URT	United Republic of Tanzania
VAT	Value Added Tax

ACKNOWLEDGEMENT

I am pleased to present the 2023/24 Government Finance Statistics Report for Zanzibar. This is the first report that has utilized the five-year (2019/20-2023/24) financial datasets to analyze revenue, expenses, expenditure, as well as assets and liabilities of the Revolutionary Government of Zanzibar.

The report provides a synopsis of financial statistics at different levels of government. This is important for policymakers, investors, researchers, development partners, among other stakeholders in terms of identifying challenges and opportunities regarding the provision of the multiple sectors in Zanzibar. These data, if analyzed alongside the Zanzibar GDP datasets as well as other socio-economic datasets, provide useful policy lessons in terms of instituting measures towards attaining economic growth.

This report was made possible through the GFS Technical Working Group, which involved members from the Office of the Chief Government Statistician, and President's Office, Finance and Planning. The Office appreciates a continued cooperation with the Office of the Accountant General for their support in ensuring the data is obtained in a complete set and timely manner.

In a special way, I wish to thank the Revolutionary Government of Zanzibar for the support to the production of this report. Therefore, the office welcomes constructive comments and idea from stakeholders that aim at enhancing the quality of its future publications.

It's our sincere hope that the statistical information in this publication will be utilised by stakeholders to make informed decisions.


Salum Kassim Ali
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PART ONE

INTRODUCTION

1.1 Overview of Government Finance Statistics

Government Finance Statistics (GFS) refers to fiscal data and is part of macroeconomic statistics that support fiscal policy formulation for all levels of general government and public corporations. Timely and accurate financial statistics are crucial for understanding a country's fiscal health, risks and economic stability.

The Office of Chief Government Statistician Act No.9 of 2007, section 4(1)(a) gives mandate to Office of Chief Government Statistician (OCGS) for collecting, processing, and disseminating the Official Statistics in Zanzibar, therefore, OCGS played its role and collaboration with the President's Office, Finance and Planning (PoFP) in reviewing and reconciling the fiscal data and its sources to provide accurate preliminary data on a timely basis.

1.2 Rationale

Recently, the GFS for the Budgetary Central Government (BCG) has been compiled in accordance with the GFSM 2014 and published as just a section through the Zanzibar Statistical Abstracts on an annual basis. However, fiscal data for other levels of government such as Local Government Authorities (LGAs), Extrabudgetary Units (EBUs) and Social Security Funds (SSF) were compiled but not yet published. For this reason, a separate GFS report that enriches data from all levels of government is highly needed to improve government transparency and accountability.

1.3 Purpose of the GFS

Amongst the main purposes of GFS are :

- ❖ To provide the synopsis on the overall financial performance and position of the various levels of general government
- ❖ Providing the detailed GFS enables policymakers and analysts to study developments and analyze the financial position and operations of a specific level of government.
- ❖ Providing data that can be utilized as source data or with other macroeconomic data to assess specific sector developments in relation to the rest of the economy such as GDP by expenditure approach etc.

PART TWO

METHODOLOGY

2.1 Scope of Coverage

The scope is broadly consistent with international standards, guidelines, and good practices. This report covers all data for BCG from 2019/20 to 2023/24. The reported data were 80 percent of EBUs and all LGAs data from 2022/23 to 2023/24.

A list of public sector institutions, known as the Public Sector Institutional Table (PSIT) for the period 2023/24 for Zanzibar covering all units in the public sector as of June 2024 hereto attached as Appendix 1.

2.2 Data Sources

In order to produce the comprehensive and accurate GFS report that aligns with the GFSM 2014, the availability of accurate and reliable data sources is very crucial. All GFS data obtained on an annual basis and are available within three or six months after the end of reference period. The detailed data sources used for the compilation of GFS are as shown in Table 2.1.

Table 2.1: GFS Data Sources

Description	Data Source	
	BCG&LGAs	EBUs
Revenue Expenses Transaction in Financial and Non-Financial Assets	IFMIS	Trial balances and Financial Statements

2.3 Data Collection Process

During the reference periods, data for BCG, LGAs as well as trial balances for EBUs were collected from Accountant General's Office in excel format while financial statements for some EBUs were collected in a hardcopy format.

2.4 GFS Compilation Process

The Technical Working Group (TWG) reviewed the collected data to make sure all data from entities in the PSIT were complete. The data is then mapped in excel to GFS bridge tables, which are aligned with GFSM 2014. Data generated from the GFS system verified by the TWG to ensure that data is accurate, complete and aligned with the GFSM 2014. The consolidation process done for central government and general government, where all grants between general government levels are eliminated transactions to avoid double counting.

2.5 Treatment of Borderline Case

According to the Constitution of the United Republic of Tanzania (URT), all external loans to Zanzibar are the responsibility of the URT. For this reason, all external debts treated as a grant from the URT to Zanzibar.

PART THREE

ANALYSIS FOR BUDGETARY CENTRAL GOVERNMENT

3.1 Overview of Budgetary Central Government

The Budgetary Central Government (BCG) is a part of the central government that encompasses institutional units whose expenditures are usually covered through the main general budget, while its revenue and expenses are normally regulated and controlled by a ministry responsible for finance. These units have fundamental activities of the execution, legislation, and judiciary powers.

3.2 BCG Revenue

The remarkable achievement in revenue collection by the BCG was realized during the financial year 2023/24, with an increase of 49.5 percent from 2022/23. This increase was likely driven by the BCG receiving more than twice the amount of grants compared to 2022/23 (Table 3.1). This led to a significant contribution of revenue to Zanzibar economic growth of about 35.0 percent of GDP in 2023/24 (Table 3.9).

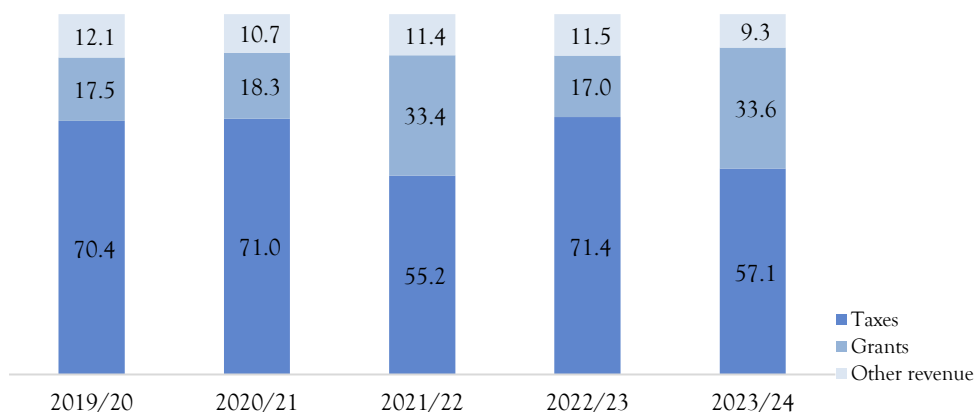
The key drivers of revenue in 2023/24 were collections from tax bases such as direct domestic taxes (income taxes) and indirect taxes (VAT and customs and other import duties) (Figure 3.2). Despite the government's ongoing strategic measures to boost collections of domestic taxes and fees, tax contributions in 2023/24 have decreased from 71.4 to 57.1 percent and 11.5 to 9.3 percent of fees respectively (Figure 3.1).

Table 3.1: BCG Revenue Collections, 2019/20–2023/24

Description	TZS Billion				
	2023/24	2022/23	2021/22	2020/21	2019/20
Revenue	2,104.7	1,407.8	1,322.1	856.9	940.6
Taxes	1,201.9	1,005.7	729.5	608.6	662.0
Taxes on income, profits, and capital gains	291.2	256.1	188.6	160.2	154.4
Payable by individuals	204.1	180.7	133.8	114.9	107.2
Payable by corporations and other enterprises	87.1	75.4	54.8	45.3	47.2
Taxes on goods and services	695.1	543.8	364.4	314.6	387.5
General taxes on goods and services	541.7	421.7	272.7	237.7	292.6
Value-added taxes	373.0	319.7	184.2	118.1	156.0

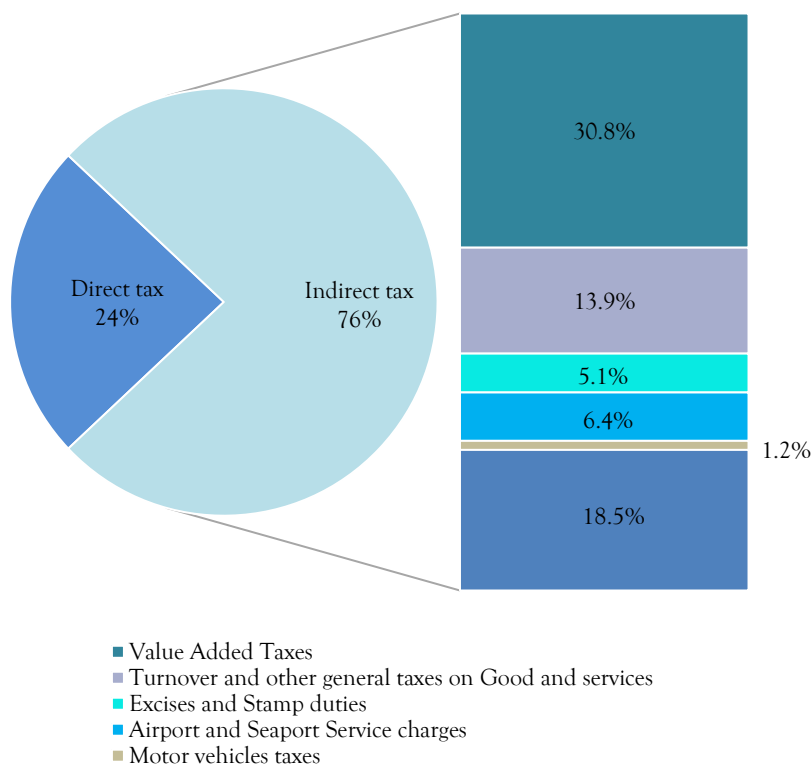
Description	2023/24	2022/23	2021/22	2020/21	2019/20
Turnover & other general taxes on G & S	168.7	101.9	88.5	119.7	136.6
Excises	61.9	47.9	43.6	39.5	37.5
Taxes on specific services	77.1	64.0	38.2	26.9	46.7
Taxes on the use of goods and on permissions to use goods or perform activities	14.4	10.2	9.9	10.4	10.8
Motor vehicle taxes	12.2	7.9	8.6	9.5	9.9
Other	2.3	2.3	1.3	0.9	0.9
Taxes on international trade and transactions (Customs and other import duties)	223.9	211.3	180.0	135.1	122.8
Other taxes	-8.3	-5.5	-3.5	-1.3	-2.7
Grants	708.1	239.9	442.2	156.8	165.0
Current grants from development partners	137.3	59.3	46.6	21.0	37.1
Capital grants from other general government units	570.6	180.6	395.6	135.8	127.9
Other revenue	194.7	162.2	150.5	91.5	113.5
Property income	32.8	32.6	31.0	25.1	54.8
Dividends	5.1	17.7	15.1	15.4	42.6
Rent	27.7	14.9	15.9	9.7	12.2
Sales of goods and services	139.3	118.7	107.1	55.5	52.4
Sales of market establishments	0.1	0.0	0.0	0.0	0.0
Administrative fees	138.6	117.9	106.5	54.5	51.9
Incidental sales by nonmarket establishments	0.6	0.8	0.6	1.1	0.5
Fines, penalties, and forfeits	1.7	1.6	1.0	0.9	0.6
Other current transfers not elsewhere classified	21.0	9.2	11.4	10.0	5.6

Figure 3.1: Percentage Share of Revenue by Type, 2019/20–2023/24



Indirect taxes registered an increase of 21.5 percent, with collections amounting to TZS 910.1 Billion in 2023/24 compared to TZS 749.7 Billion in 2022/23. The main attribution of this achievement was higher collection of Value Added Tax (VAT), which accounted for TZS 373.0 Billion, and customs and other import duties also contributed TZS 223.9 Billion. Additionally, collections in the Infrastructure Fund, Petroleum Levy, Excise taxes and Motor vehicles taxes also recorded contributing much to the 76.0 percent on the achievement of indirect taxes. However, the value of direct domestic taxes increased from TZS 256.0 Billion in 2022/23 to TZS 291.2 Billion (equivalent to 13.8 percent increase) in 2023/24, but its contribution to total revenue collections registered a slight shortfall.

Figure 3.1: Direct versus Indirect Taxes, 2023/24



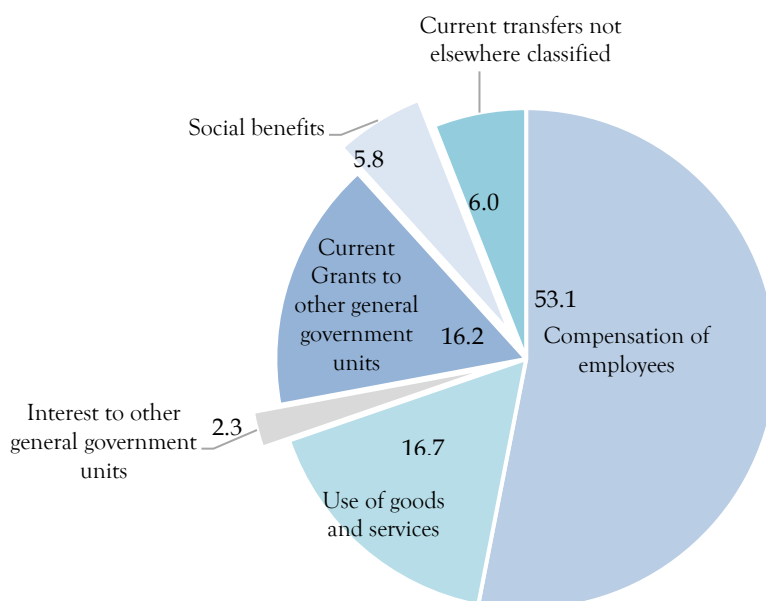
3.3 BCG Expenses

Table 3.2 shows the financial analysis of BCG expenses by economic classification for the period 2019/20 to 2023/24. In 2023/24, BCG expenses reached TZS 1,232.1 Billion, which was 20.7 percent higher than TZS 1,021.1 Billion in 2022/23. This increase of expenses resulted from an increase of government rate of payment to old age pensions from TZS 20,000 to 50,000. Another attribute for the increase of overall expenses is the cost of goods and services which increased by 54.0 percent for the implementation of BCG activities.

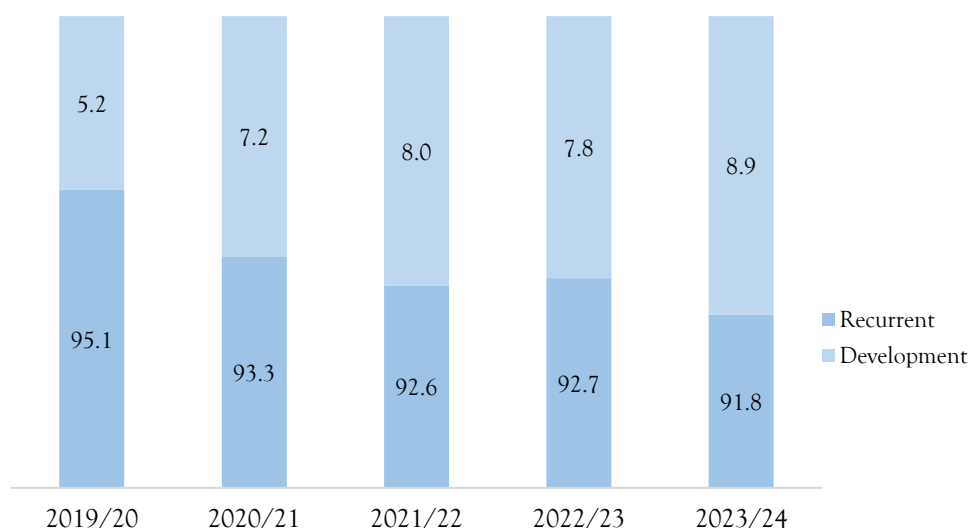
Generally, Table 3.2 reveals that all expenses categories were increased compared to the previous year except for current transfers not elsewhere classified, which was seen to decrease by 6.5 percent during the review period. Despite the high increase in social benefits expenses, its share in total expenses has averaged 5.0 percent across the past five years, with 5.8 percent recorded in 2023/24 (Figure 3.3). However, compensation of employees continued to allocate more funds across all periods (Table 3.2). The trend of funds used as development expenses are shown to be improving gradually from 7.8 percent in 2022/23 to 8.9 percent in 2023/24 (Table 3.3 & Figure 3.4).

Table 3.2: Expenses by Economic Classification, 2019/20–2023/24

	TZS Billion				
Description	2023/24	2022/23	2021/22	2020/21	2019/20
Total Expenses	1,232.1	1,021.1	765.8	749.3	739.1
Compensation of employees	653.8	583.7	408.3	320.1	301.0
Wages and salaries	587.1	541.5	381.6	302.2	285.2
Actual employers' social contributions	66.8	42.2	26.7	17.9	15.8
Use of goods and services	205.3	133.3	110.8	109.0	128.1
Interest to other general government units	28.8	23.3	19.4	12.9	9.1
Current grants to other general government units	199.8	157.4	116.1	174.3	186.1
Social benefits	70.9	44.8	43.7	39.9	39.2
Social security benefits	4.8	4.2	4.3	4.2	4.1
Social assistance benefits	19.0	7.3	0.5	-	-
Employment-related social benefits	47.1	33.4	39.0	35.8	35.1
Current transfers not elsewhere classified	73.5	78.6	67.5	93.1	75.6

Figure 3.3: Percentage Distribution of Expenses by Economic Classification, 2023/24**Table 3.3:** Summary of Expenses by Types, 2019/20–2023/24

		TZS Billion				
Type of Expenses		2023/24	2022/23	2021/22	2020/21	2019/20
Recurrent Expenses	Compensation of employees	644.6	570.4	407.8	319.6	300.4
	Use of goods and services	138.1	86.9	71.1	60.6	93.0
	Interest to other general government units	28.8	23.3	19.4	12.9	9.1
	Current grants to other general government units	178.9	157.4	116.1	174.3	186.1
	Social benefits	70.2	44.8	43.1	38.9	38.5
	Current transfers not elsewhere classified	70.5	64.2	51.3	92.8	75.6
Development Expenses	Compensation of employees	9.3	13.3	0.5	0.5	0.6
	Interest to other general government units	67.1	46.4	39.7	48.4	35.0
	Current grants to other general government units	20.9	-	-	-	-
	Social security benefits	0.7	-	0.6	1.0	0.7
	Current transfers not elsewhere classified	2.9	14.4	16.3	0.3	-

Figure 3.4: Percentage Distribution of Expenses by Types, 2019/20–2023/24

3.4 Transaction in Assets and Liabilities of BCG

Table 3.4 shows the BCG financing of assets and liabilities from 2019/20 to 2023/24. Acquisition of non-financial assets is increased by more than 100 percent, from TZS billion 371.9 in 2022/23 to TZS 871.8 billion in 2023/24. This evidences the continued government efforts on completing the procurement procedures for various projects that paved the way for government investing more in non-financial assets related to economic issues, including the improvement and construction of new infrastructure such as roads, office buildings, etc. A large portion of this investment made by using development funds (Figure 3.5).

Since the government invested in large projects that often require huge amounts of financing, this has led the government to increase the incurrence of domestic liabilities to be able to achieve the desired goals (Table 3.4 & 3.5).

Table 3.4: Summary of Transaction of Assets and Liabilities, 2019/20–2023/24

	TZS Billion				
Description	2023/24	2022/23	2021/22	2020/21	2019/20
Net Transactions in Assets and Liabilities	241.7	490.7	226.3	28.7	165.1
Investment in Nonfinancial Assets	871.8	371.9	295.8	63.4	185.7
Buildings and Structures	801.4	348.0	213.5	53.9	166.0
Machinery and Equipment	70.1	23.2	82.3	9.5	19.7
Other fixed assets	-	-	-	0.0	-
Intangible non-produced assets	0.3	0.7	0.0	0.0	0.0
Net acquisition of financial assets	3.2	133.2	49.0	0.1	2.4
Currency and deposits	1.2	131.7	17.8	0.1	0.4
Equity and Investment Fund Shares	2.1	1.6	31.2	0.0	2.0
Net Incurrence of Liabilities	633.3	14.4	118.6	34.9	22.9
Debt Securities	130.0	0.0	140.0	40.8	28.5
Loans	504.1	15.0	-13.6	-5.9	-2.0
Financial Derivatives and Employee Stock Options	0.0	-0.5	-1.5	0.0	-2.8
Other Accounts Payable	-0.8	-0.1	-6.3	0.0	-0.7

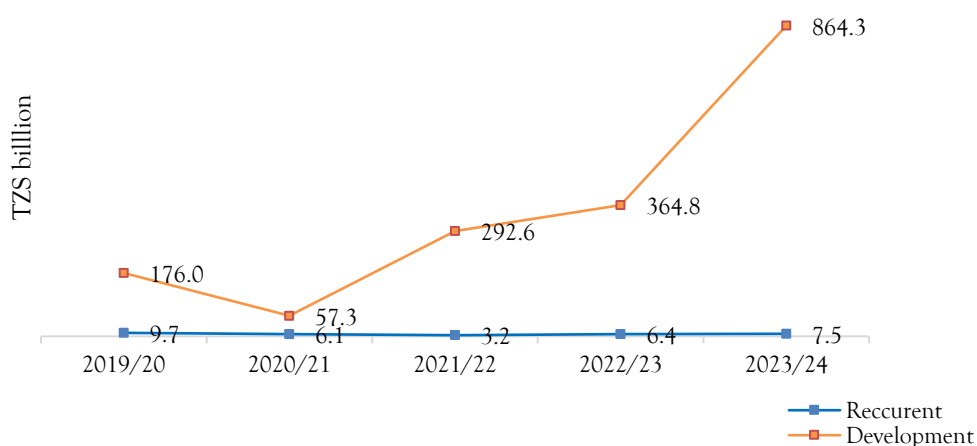
Figure 3.5: Gross Investment in Non-Financial Assets by Type of Expenditure, 2019/20–2023/24

Table 3.5: Statement of Government Operations, 2019/20–2023/24

	TZS Billion				
Description	2023/24	2022/23	2021/22	2020/21	2019/20
Revenue	2,104.7	1,407.8	1,322.1	856.9	940.6
Taxes	1,201.9	1,005.7	729.5	608.6	662.0
Grants	708.1	239.9	442.2	156.8	165.0
Other Revenue	194.9	162.2	150.5	91.5	113.5
Expense	1,232.1	1,021.1	765.8	749.3	739.2
Compensation of employees	653.8	583.7	408.3	320.1	301.0
Use of goods and services	205.3	133.3	110.8	109.0	128.1
Interest	28.8	23.3	19.4	12.9	9.1
Grants	199.8	157.4	116.1	174.3	186.1
Social Benefits	70.9	44.8	43.7	39.9	39.2
Other expenses	73.5	78.6	67.5	93.1	75.6
Gross operating balance	872.6	386.7	556.3	107.6	201.4
Net operating balance	872.6	386.7	556.3	107.6	201.4
Transactions in Non-Financial Assets					
Net/gross investment in nonfinancial assets	871.8	371.9	295.8	63.4	185.7
Fixed Assets	871.5	371.2	295.8	63.4	185.7
Expenditure	2,103.9	1,393.0	1,061.6	812.7	924.8
Net lending / Net borrowing	0.8	14.8	260.5	44.2	15.7
Transaction in Financial Assets and Liabilities					
Net acquisition of financial assets	3.2	133.2	49.0	0.1	2.4
Net incurrence of liabilities	633.3	14.4	118.6	34.9	23.0

3.5 BCG Expenditure

Table 3.6 shows a breakdown of expenditure categorized by functions of government from 2020/21 to 2023/24. The total expenditure including net acquisition of non-financial assets is increased by 51.0 percent from TZS 1,393.0 Billion in 2022/23 to TZS 2,103.9 Billion in 2023/24. In comparison, across all five years, the current expenditure recorded was higher compared to development expenditure (Figure 3.6). Data in Table 3.6 shows the government invested higher funds to implementing economic affairs for the recent three years consecutively. This evidenced the government's effort to boost economic growth by constructing and improving roads and office buildings.

Table 3.6: Expenditure by Functional Classification, 2019/20–2023/24

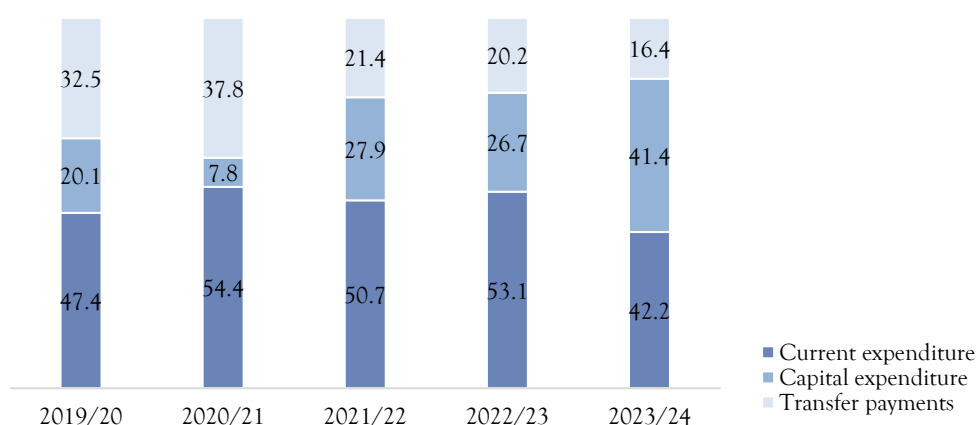
TZS Billion

Description	2023/24	2022/23	2021/22	2020/21	2019/20
Expenditure	2,103.9	1,393.0	1,061.6	812.7	924.8
General public services	451.7	293.9	289.7	374.3	357.4
Executive and legislative organs, financial and fiscal affairs, external affairs	9.6	7.0	6.5	8.2	29.4
Foreign economic aid	0.6	0.1	0.2	0.5	0.1
General services	345.9	217.3	228.4	269.6	240.9
R & D General public services	6.6	0.5	2.1	0.7	0.3
General public services not elsewhere classified	0.0	1.3	0.2	0.1	0.7
Public debt transactions	28.8	23.3	19.4	12.9	9.1
Transfers of general character between levels of government	60.1	44.4	32.9	82.3	76.9
Public order and safety	31.8	53.8	18.2	11.4	20.0
Police services	19.2	39.0	6.7	5.6	7.5
Fire protection services	4.0	5.0	4.5	2.0	5.3
Law courts	8.5	7.9	5.7	3.8	5.6
Prisons	0.0	1.6	1.0	0.0	1.5
R & D Public order and safety	0.0	0.0	0.0	0.0	0.0
Public order and safety not elsewhere classified	0.1	0.3	0.3	0.0	0.0
Economic affairs	1,118.7	697.9	514.4	270.8	329.6
General economic, commercial, and labor affairs	667.5	578.8	382.5	253.1	259.0
Agriculture, forestry, fishing, and hunting	3.4	20.3	64.2	2.2	5.8
Fuel and energy	16.3	0.2	9.0	0.6	0.6
Mining, manufacturing, and construction	20.2	1.3	31.0	0.9	3.7
Transport	397.4	81.1	19.9	6.2	57.7
Communication	5.7	9.0	2.4	5.5	0.7
Other industries	0.1	0.8	1.1	2.2	0.6
R & D Economic affairs	8.0	6.5	4.5	0.1	1.5
Economic affairs not elsewhere classified	0.0	0.0	0.0	0.0	0.0
Environmental protection	0.4	4.4	0.7	3.0	6.7
Waste water management	0.0	4.2	0.0	0.0	0.0
Protection of biodiversity and landscape	0.0	0.0	0.0	0.1	0.2
R & D Environmental protection	0.0	0.0	0.0	0.0	0.0
Environmental protection not elsewhere classified	0.4	0.2	0.7	3.0	6.5
Housing and community amenities	71.9	99.5	9.1	20.6	42.9

Description	2023/24	2022/23	2021/22	2020/21	2019/20
Housing development	0.0	0.5	0.8	1.3	4.2
Community development	51.4	17.1	3.5	1.3	4.3
Water supply	20.3	81.5	4.1	16.4	23.3
Street lighting	0.0	0.0	0.0	0.0	11.2
Housing and community amenities not elsewhere classified	0.2	0.4	0.7	1.5	0.0
Health	89.1	90.0	74.8	38.5	57.6
Medical products, appliances, and equipment	35.4	17.6	0.1	8.8	17.8
Outpatient services	0.0	0.0	0.0	0.0	0.0
Hospital services	3.5	10.2	10.5	0.3	2.0
Public health services	2.1	8.7	0.7	5.0	3.8
R & D Health	0.0	0.7	0.4	2.0	1.0
Health not elsewhere classified	48.0	52.8	63.0	22.4	32.9
Recreation, culture and religion	55.8	27.0	10.3	10.9	12.0
Recreational and sporting services	42.3	17.2	0.8	3.3	5.1
Cultural services	2.9	1.2	2.4	1.0	1.1
Broadcasting and publishing services	7.6	6.0	5.3	0.9	2.0
Religious and other community services	3.0	2.6	1.8	5.7	3.7
R & D Recreation, culture, and religion	0.0	0.1	0.0	0.0	0.1
Education	185.0	62.8	78.6	24.4	42.4
Pre-primary and primary education	7.3	39.3	10.5	1.1	4.3
Secondary education	2.1	0.5	1.0	4.9	0.0
Postsecondary nontertiary education	0.0	0.5	0.0	0.0	0.0
Tertiary education	0.0	0.0	0.0	0.0	0.0
Education not definable by level	7.5	6.1	4.4	8.9	12.5
Subsidiary services to education	3.8	1.3	1.9	1.1	1.3
R & D Education	0.1	0.0	0.0	0.0	0.0
Education not elsewhere classified	164.3	15.2	60.7	8.4	24.2
Social protection	99.4	63.6	65.8	58.9	56.2
Sickness and disability	0.2	0.0	0.1	0.3	0.1
Old age	0.5	0.4	0.1	3.3	0.2
Survivors	95.3	52.9	63.8	55.1	53.9
Family and children	0.3	0.6	0.0	0.0	0.0
Social exclusion not elsewhere classified	2.6	2.3	1.7	0.2	1.4
R & D Social protection	0.0	0.0	0.0	0.0	0.0
Social protection not elsewhere classified	0.5	7.5	0.1	0.1	0.6

Table 3.7: Summary Percentage Share of Government Expenditure by Functions, 2019/20–2023/24

Description	2023/24	2022/23	2021/22	2020/21	2019/20
General public services	21.5	21.1	27.3	46.1	38.6
Public order and safety	1.5	3.9	1.7	1.4	2.2
Economic affairs	53.2	50.1	48.4	33.3	35.6
Environmental protection	0.0	0.3	0.1	0.4	0.7
Housing and community amenities	3.4	7.1	0.9	2.5	4.6
Health	4.2	6.5	7.0	4.7	6.2
Recreation, culture and religion	2.7	1.9	1.0	1.3	1.3
Education	8.8	4.5	7.4	3.0	4.6
Social protection	4.7	4.6	6.2	7.3	6.1

Figure 3.6: Distribution of Expenditure by Types, 2019/20–2023/24

Of all expenditure during 2023/24, 41.4 percent invested in non-financial assets and 29.6 percent for compensation of employees (Table 3.8). Among the areas that BCG has invested, the largest percentage of funds for acquisition of non-financial assets includes Housing and community amenities; Education; Environmental protection; and Recreation, culture and religion.

More than 66.0 percent of funds allocated for health expenditure used to purchase goods and services for improving health affairs. While 96.6 percent of the funds allocated for social protection were used to social benefits target groups including the elderly. More detailed information about the percentage of expenditure is available in Table 3.8.

Table 3.8: Cross-Classification of Percentage distribution of Expenditure by Functional and Economic Classifications, 2023/24

Description	Compensation of employees	Use of goods and services	Interest	Grants	Social benefits	Other expense	Net Investment in non-financial assets
Expenditure	29.6	9.7	1.4	9.5	4.8	3.6	41.4
General public services	10.8	16.4	6.4	20.9	1.2	16.0	28.4
Public order and safety	29.7	6.2	-	58.2	-	-	5.9
Economic affairs	49.9	2.3	-	5.5	0.0	0.0	42.3
Environmental protection	8.6	16.4	-	-	-	0.4	74.7
Housing and community amenities	0.2	0.7	-	0.5	0.0	0.1	98.5
Health	3.1	66.5	-	0.8	0.0	0.0	29.6
Recreation, culture and religion	0.9	1.9	-	15.0	0.0	3.7	78.3
Education	1.5	21.6	-	8.6	0.2	0.8	67.2
Social protection	0.3	0.8	-	0.1	96.6	0.0	2.1

3.6 Fiscal Indicators Analysis of Budgetary Central Government

Table 3.9 presents details of the summary of key fiscal indicators related to GFS from 2019/20 to 2023/24.

Table 3.9: Fiscal Indicators Analysis, 2019/20–2023/24

Indicator	2023/24	2022/23	2021/22	2020/21	2019/20
Gross operating balance (GOB) (TZS Billion)	872.6	386.7	556.3	107.6	201.4
Gross operating balance as a % of Revenue	41.5	27.5	42.1	12.6	21.4
Budget Deficit (including grants) as % of GDP	0.0	0.0	0.0	0.0	0.0
Budget Deficit (excluding grants) as % of GDP	-0.1	-0.0	-0.1	-0.0	-0.0
Net lending/net borrowing (NLB)	0.8	14.8	260.5	44.2	15.7
Net lending/Borrowing as % of Revenue	0.0	0.0	0.0	0.0	0.0
Net lending/Borrowing as % of Total Expenditure	0.0	0.0	0.0	0.0	0.0

Indicator	2023/24	2022/23	2021/22	2020/21	2019/20
Primary cash balance (TZS Billion)	29.6	38.1	279.9	57.1	24.8
Ratio of Assets to Liabilities	1.4	35.1	2.9	1.8	8.2
Tax burden (TZS Billion)	1,201.9	1,005.7	729.5	608.6	662.0
Direct taxes (TZS Billion)	291.2	256.1	188.6	160.2	154.4
Indirect taxes (TZS Billion)	910.7	749.7	540.9	448.4	507.6
Government final consumption expenditure (TZS Billion)	793.3	676.8	479.5	466.6	452.3
Gross fixed capital formation (TZS Billion)	871.5	371.2	295.8	63.4	185.7
Social spending (TZS Billion)	445.4	184.7	260.7	315.9	103.9
Total expenditure (TZS Billion)	2,103.9	1,393.0	1,061.6	812.7	924.5
Transfer payments excluding grants (TZS Billion)	144.4	123.4	111.3	133.01	114.8
Domestic financing (TZS Billion)	-630.1	118.8	-69.5	-34.7	-20.6
External Grants and Loans as % of Acquisition of Non financial assets (net)	15.8	15.9	15.7	33.1	20.0
Revenue as % of GDP at Current Market Prices	35.0	25.6	27.4	19.7	22.8
Revenue, excluding grants to GDP	23.2	21.2	18.2	16.1	18.8
Tax revenue as % of GDP	20.0	18.3	15.1	14.0	16.1
Grants to GDP	11.8	4.4	9.2	3.6	4.0
Total Government Expenditure as % of GDP at Current Market Prices	34.9	25.3	22.0	18.7	22.5
Development Expenditure* as % of Government Expenditure	74.3	63.4	73.0	72.2	46.9
Capital Expenditure as % of Government Expenditure	41.4	26.7	27.9	7.8	20.1
Per Capita Social services Expenditure** (TZS)	218,724.6	97,729.5	137,972.2	183,940.7	62,175.4
Per Capita Economic services Expenditure** (TZS)	549,322.9	369,327.2	63,142.5	157,638.0	197,152.8
GDP at current price (TZS Billion)	6,020.4	5,509.4	4,827.1	4,355.3	4,116.7

Note: * Development expenditure is total expenditure (excludes loans and advances) on social and economic services.

**Population projection data used

PART FOUR

ANALYSIS FOR EXTRA BUDGETARY UNITS AND LOCAL GOVERNMENT AUTHORITIES

4.1 Overview of Extra Budgetary Units and Local Government Authorities

The Extra Budgetary Units (EBUs) are the central government entities with individual budgets not fully covered by the main general budget. These entities operate under the authority or control of a BCG while have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Such entities may be established to carry out specific government functions, such as road construction, or the non-market production of health or education services, therefore, they vary in numbers in each financial year.

Local Government Authorities (LGAs) are the central government entities whose fiscal, legislative, and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. They are also treated as a separate level of government and to some extent, act as agent of central government. They are able to raise and spend some funds on their own initiative and responsibility; however, they are often heavily dependent on grants (transfers) from higher levels of government.

4.2 Revenue Collections

About 84.7 percent of the overall revenue collected by the EBUs increased in 2023/24 compared to 2022/23 (Table 4.1). This achievement was highly contributed by the collections from other sources of revenue that includes sales of goods and services, fines and transfer received.

Table 4.1 also shows the slight improvement in LGAs' revenue collection during the implementation period of 2023/24, whereby they have been able to collect only 0.9 percent more compared to previous year's collections. Since LGAs relied heavily on collections from the sales of goods and services, the slight increase in revenue collections was likely due to the lack of effective revenue collection methods during the construction of markets. Additionally, the improvement and construction of roads, which resulted in the closure of

some shops, may have contributed to this slight improvement in revenue collection.

Table 4.1: Revenue Collections for EBU's and LGAs, 2022/23–2023/24

Description	TZS Million			
	EBUs		LGAs	
	2023/24	2022/23	2023/24	2022/23
Revenue	343,475.3	185,973.5	32,656.3	32,378.9
Taxes	1,580.1	966.6	561.1	110.6
Taxes on goods and services	1,580.1	966.6	561.1	110.6
Taxes on financial and capital transactions	1,562.8	956.2	-	-
Other taxes on use of goods and on permission to use goods or perform activities	17.3	10.4	561.1	110.6
Grants	150,390.7	123,247.5	-	-
Current grants from international organizations	12.4	22.0	-	-
Grants from other general government units	150,378.2	123,225.5	18,074.5	16,930.5
Current	150,311.0	123,218.0	18,074.5	16,927.9
Capital	67.2	7.5	0.0	2.6
Other revenue	191,504.5	61,759.4	14,020.7	15,337.8
Property income	3,227.6	60.6	1,368.9	1,216.8
Interest	3,143.9	56.9	-	-
Rent	83.7	3.7	1,368.9	1,216.8
Sales of goods and services	144,661.0	47,621.3	12,237.8	13,594.5
Sales of market establishments	3,835.9	957.0	-	-
Administrative fees	93,279.9	38,282.7	9,606.8	11,343.7
Incidental sales by nonmarket establishments	47,545.3	8,381.6	2,630.9	2,250.8
Fines, penalties, and forfeits	1,828.3	506.3	407.3	238.9
Other current transfers not elsewhere classified	41,787.6	13,571.2	6.7	287.6

4.3 Expenses

In terms of operating expenses of EBU's for the year 2023/24 is increased by 56.2 percent from 2022/23. This is due to increase in cost of compensation of employees that reached to TZS. 124,295.0 million in 2023/24 from TZS 57,818.30 million in 2022/23. The details of expenses shown in Table 4.2.

Operating costs for LGAs declined by 5 percent in 2023/24 compared to the previous year. The decrease might be the result of the closure of some shops during the construction of markets and roads.

Table 4.2: EBUs and LGAs Expenses, 2022/23–2023/24

Description	TZS Million			
	EBUs		LGAs	
	2023/24	2022/23	2023/24	2022/23
Expense	255,192.5	163,370.3	27,669.6	29,054.1
Compensation of employees	124,295.0	57,818.3	20,053.6	20,155.5
Wages and salaries	112,066.7	53,069.9	17,879.2	18,559.0
Employers' social contributions	12,228.3	4,748.4	2,174.5	1,596.6
Use of goods and services	86,036.7	47,127.7	6,133.5	6,977.1
Consumption of fixed capital	3,386.9	37.8	-	-
Interest	53.2	401.2	-	-
To residents other than general government	53.2	126.2	-	-
To other general government units	0.0	275.0	-	-
Current grants to other general government units	16,615.6	12,137.2	-	-
Social benefits	3,133.1	1,440.2	1,477.3	1,911.2
Social security benefits	626.3	410.0	-	-
Social assistance benefits	2,345.5	936.7	1,414.4	1,828.2
Employment-related social benefits	161.3	93.5	62.9	83.0
Other expense (Current transfers not elsewhere classified)	21,671.9	44,407.9	5.2	10.3

4.4 Transaction in Assets and Liabilities

Acquisition of non-financial assets for EBUs in 2023/24 increased by 97.4 percent as shown in Table 4.3 & 4.4. This was mainly driven by increased investment in infrastructure, such as buying new equipment, improvement and construction of roads and buildings. These significant achievements evidencing the government's commitment to strengthening service delivery and promoting long-term economic growth.

In 2023/24, acquisition of non-financial assets for LGAs declined by 26.2 percent compared to 2022/23 (Table 4.3 & 4.4). This decline is probably linked to the completion or suspension of major development projects managed by LGAs during this year, that resulting reduction in improvement and acquisition of buildings, equipment, and infrastructure compared to previous year.

Table 4.3: Summary of Transaction of Assets and Liabilities for EBUs and LGAs, 2022/23–2023/24

Description	TZS Million			
	EBUs		LGAs	
	2023/24	2022/23	2023/24	2022/23
Net Transactions in Assets and Liabilities	76,125.2	36,643.5	3,233.2	4,204.4
Investment in Nonfinancial Assets	55,385.5	28,059.1	3,233.2	4,379.0
Fixed assets	54,034.5	26,107.7	2,706.6	3,914.0
Buildings and structures	25,945.2	21,798.1	2,472.4	3,321.3
Machinery and equipment	28,089.3	4,301.4	234.2	592.7
Other fixed assets	0.0	8.2	-	-
Inventories	1,260.5	1,639.6	-	-
Non-produced assets	90.4	311.7	526.6	464.9
Land	-	-	526.6	464.9
Mineral and energy resources	46.7	0.0	-	-
Intangible non-produced assets	43.8	311.7	-	-
Net acquisition of financial assets	24,278.8	9,502.8	-	-
Currency and deposits	17,692.8	7,011.7	-	-
Loans	1,247.7	10.6	-	-
Other accounts receivable	5,338.3	2,480.5	-	-
Net incurrence of liabilities	3,539.1	918.4	-	-174.6
Loans	4,000.0	688.1	-	-
Other accounts payable	-460.9	230.4	-	-174.6

Table 4.4: Statement of Government Operations for EBUs and LGAs, 2022/23–2023/24

Description	TZS Million			
	EBUs		LGAs	
	2023/24	2022/23	2023/24	2022/23
Revenue	343,475.3	185,973.5	32,656.3	32,378.9
Taxes	1,580.1	966.6	561.1	110.6
Grants	150,390.7	123,247.5	18,074.5	16,930.5
Other revenue	191,504.5	61,759.4	14,020.7	15,337.8
Expense	255,192.5	163,370.3	27,669.6	29,054.1
Compensation of employees	124,295.0	57,818.3	20,053.6	20,155.5
Use of goods and services	86,036.7	47,127.7	6,133.5	6,977.1
Consumption of fixed capital	3,386.9	37.8	-	-
Interest	53.2	401.2	-	-
Grants	16,615.6	12,137.2	-	-
Social benefits	3,133.1	1,440.2	1,477.3	1,911.2
Other expense	21,671.9	44,407.9	5.2	10.3
Gross operating balance	91,669.6	22,641.0	4,986.7	3,324.9
Net operating balance	88,282.8	22,603.2	4,986.7	3,324.9
Transactions in Nonfinancial Assets				
Net/gross investment in nonfinancial assets	55,385.5	28,059.1	3,233.2	4,379.0

Description	EBUs		LGAs	
	2023/24	2022/23	2023/24	2022/23
Fixed assets	54,034.5	26,107.8	2,706.6	3,914.0
Inventories	1,260.5	1,639.6	-	-
Non-produced assets	90.4	311.7	526.6	465.0
Expenditure	310,578.0	191,429.4	30,902.8	33,433.1
Net lending (+) / Net borrowing (-)	32,897.3	-5,455.8	1,753.5	-1,054.1
Transactions in Financial Assets and Liabilities				
Net acquisition of financial assets	24,278.8	9,502.8	-	-
Net incurrence of liabilities	3,539.1	918.4	-	-174.6

4.5 EBU and LGAs Expenditure

During the year 2023/24, about TZS 310,495.5 million was spent by EBU for government activities, which is 62.2 percent higher compared to 2022/23. Table 4.5 shows the government's effort on promoting economic growth by investing most of the resources (39.2 percent) of 2023/24 on issues related to economic affairs. Moreover, the government allocated 23.8 percent of total resources of EBU for education and 15.1 percent for housing and community amenities.

Table 4.5: Expenditure by Functional Classifications for EBU, 2022/23–2023/24

Description	TZS Million	
	2023/24	2022/23
Expenditure	310,495.5	191,429.4
General public services	28,196.2	24,221.0
Executive and legislative organs, financial and fiscal affairs, external affairs	24,563.0	16,192.6
General services	1,048.7	1,012.3
General public services not elsewhere classified	2,584.6	7,016.1
Public order and safety	16,352.3	11,955.0
Police services	5,077.8	2,617.3
Law courts	11,274.5	9,337.7
Economic affairs	121,853.4	67,741.2
General economic, commercial, and labor affairs	43,796.3	36,577.0
Agriculture, forestry, fishing, and hunting	2,667.3	7,922.4
Fuel and energy	21,608.5	1,661.6
Mining, manufacturing, and construction	5,633.7	1,152.7
Transport	22,863.5	16,640.6
Communication	17,364.1	3,787.0
Other industries	7,920.0	-
Housing and community amenities	46,893.1	12,202.9
Housing development	1,291.6	929.9
Water supply	45,601.5	11,272.9

Description	2023/24	2022/23
Health	7,461.3	9,684.0
Public health services	7,220.9	9,362.2
R & D Health	240.4	321.8
Recreation, culture and religion	14,261.4	22,415.9
Recreational and sporting services	312.0	424.4
Cultural services	3,461.9	2,618.6
Broadcasting and publishing services	7,747.7	15,684.9
Religious and other community services	1,846.1	2,943.4
Recreation, culture, and religion not elsewhere classified	893.7	744.5
Education	73,902.6	41,967.0
Tertiary education	73,383.2	35,644.6
Education not elsewhere classified	519.4	6,322.5
Social protection	1,575.1	1,242.3
Social exclusion not elsewhere classified	1,575.1	1,242.3

The total expenditure for LGAs during the year 2023/24 reached TZS 30,920.30 million, showing a decrease of 8 percent compared to the expenditure of 2022/23 (TZS 33,464.07 million). Despite the overall expenditure being decreased in 2023/24, the percentage allocated for general public services was 76.7 percent of the total expenditure, which is higher compared to 74.9 percent in 2022/23. This might be due to the government increasing the basic salary for all employees. The allocated fund to cover economic affairs decreased from 25.0 percent in 2022/23 to 23.2 percent in 2023/24. The decrease may be attributed to the closure of some shops during the construction of markets and roads, which resulted in a reduction of certain cleaning staff and equipment. Moreover, a lesser amount of funds, which is less than one percent was allocated for environmental protection issues for both financial years.

Annex. I: Public Sector Institutional Table as June 2024**1. Budgetary Central Government (BCG)**

- 1 President's Office & Chairman of Revolutionary Council
- 2 President Office Revolutionary Council
- 3 The Second Vice President's Office
- 4 House of Representatives
- 5 Zanzibar Electoral Commission
- 6 Commission for National Coordination and Drugs Control
- 7 Zanzibar AIDS Commission
- 8 President's Office Regional Admn. Local Govt & Special Department
- 9 Economic Brigade
- 10 Office of Director of Public Prosecution
- 11 Zanzibar Training Center for Offenders
- 12 Anti-Smuggling Unit
- 13 Fire and Rescue Force
- 14 People's Voluntia Unit
- 15 Urban West Region
- 16 South Region Unguja
- 17 North Region Unguja
- 18 South Region Pemba
- 19 North Region Pemba
- 20 Zanzibar Civil Status Registration Agency (ZCSRA)
- 21 President Office- Constitution, Law, Public Service, and Good Governance
- 22 President Office Finance and Planning
- 23 Consolidated Fund Services
- 24 Zanzibar Planning Commission
- 25 High Court Zanzibar
- 26 Attorney General's Chamber
- 27 Law Review Commission
- 28 Office of the Controller and Auditor General
- 29 Zanzibar Anti-Corruption & Economic Crimes Authority
- 30 Public Service Commission
- 31 Civil Service Commission
- 32 Ministry of Health
- 33 Mnazi Mmoja Hospital
- 34 Ministry of Information, Tourism and Heritage
- 35 Commission for Tourism
- 36 Ministry of Education and Vocational Training
- 37 Ministry of Agriculture, Irrigation Natural Resources & Livestock
- 38 Ministry of land and Housing Development
- 39 Ministry of Construction, Communication & Transport

- 40 Ministry of Community Development, Gender, Elders & Children
- 41 Ministry of Trade and Industrial Development.
- 42 Ministry of Youth, Culture, Arts and Sports
- 43 President Office Economic and Investment (Labour)
- 44 Presidential Delivery Bureau (PDB)
- 45 Zanzibar Institute of Archives and Records
- 46 The first Vice President's Office
- 47 Department of Accountant General
- 48 Office of the Chief Government Statistician
- 49 Internal Auditor General
- 50 The Waqf and Trust Commission Zanzibar
- 51 E-Government Zanzibar
- 52 Grand Muft Office
- 53 Ministry of Blue Economy and Fisheries
- 54 Ministry of Tourism and Antiquities
- 55 Ministry of Water, Energy and Minerals
- 56 Land Commission Zanzibar
- 57 President Office Economic and Investment (Investment)

2. Extra Budgetary Units (EBUs) -Subvention Institutions

- 1 Zanzibar Government Printing Press Agency (ZAGPA)
- 2 Zanzibar Revenue Authority (ZRA)
- 3 Zanzibar Investment Promotion Authority [ZIPA]
- 4 Zanzibar Institute of Accountant, Auditors and Tax Consultants (ZIAAT)
- 5 Institute of Public Administration (IPA)
- 6 Zanzibar Food and Drugs Agency (ZFDA)
- Government Agency for Automobile Workshop Service in Zanzibar
- 7 (GAAWS)
- 8 Zanzibar Journalism and Mass Media College (ZJMMC)
- 9 Zanzibar Examination Council
- 10 Zanzibar Higher Education Loan Board (ZHELB)
- 11 State University of Zanzibar (Benjamin,Health, ZIToD and ZIFA) (SUZA)
- 12 Karume Institute of Science and Technology (KIST)
- 13 Government Agency for Tractors and Farm Machineries Services
- 14 Kizimbani Institute of Agriculture (KIA)
- 15 Zanzibar Agriculture Research Institute (ZARI)
- 16 Zanzibar Water Authority (ZAWA)
- 17 Zanzibar Petroleum Regulatory Authority (ZPRA)
- 18 Zanzibar Utility Regulatory Authority (ZURA)
- 19 Zanzibar Maritime Authority (ZMA)
- 20 Stone Town Conservation and Development Authority
- 21 Zanzibar Bureau of Standard (ZBS)
- 22 Zanzibar Property and Business Registration Agency (ZPBRA)

- 23 Zanzibar Micro, Small and Medium Industrial Development Authority (SMIDA)
- 24 Zanzibar Public Procurement and Disposal Authority (ZPPDA)
- 25 Corporation of Government Newspaper (CGN)
- 26 Zanzibar Contractors Registration Board
- 27 Zanzibar Library Services Board
- 28 Chief Government Chemist Laboratory Agency
- 29 Zanzibar Broadcasting Commission (ZBC)
- 30 Law School of Zanzibar
- 31 Zanzibar Arts and Censorship Council
- 32 Office of the Chief Inspector of Education
- 33 Zanzibar Multiplex Company
- 34 Zanzibar Muslim College
- 35 Zanzibar Housing Corporation (ZHC)
- 36 Business Property and Registration Agent
- 37 JKU Security Guard
- 38 Zanzibar Institute of Education
- 39 Condominium Board of Zanzibar
- 40 Zanzibar Work Commission
- 41 Zanzibar National Council for Persons with Disabilities
- 42 Zanzibar Disaster Management Commission
- 43 Zanzibar Immigration Department
- 44 Service Commission of Special Departments
- 45 Zanzibar Kadhi's Courts
- 46 Zanzibar Law Resource Centre
- 47 Zanzibar Health Research Institute (ZAHRI)
- 48 Department of Sport Zanzibar
- 49 Zanzibar Broadcasting Corporation
- 50 Zanzibar Arts and Music Council
- 51 Zanzibar Youth Council
- 52 Zanzibar Education Registry Office
- 53 Zanzibar Training Authority
- 54 Zanzibar Fisheries and Marine Resources Research Institute (ZAFIRI)
- 55 Zanzibar Fishing Company
- 56 Zanzibar Land Commission
- 57 Office of Chief Government Valuer in Zanzibar (OCGV)
- 58 Zanzibar Buildings Agency (ZBA)
- 59 Zanzibar Central Car Garage Agency (Karakana)
- 60 Construction and maintenance agency in Zanzibar
- 61 Zanzibar Fair Competition Commission
- 62 Zanzibar National Business Council (ZanBC)
- 63 Zanzibar Fair Competition Tribunal, (ZFCT)

- 64 The Office of Copyright Society of Zanzibar (COSOZA)
Zanzibar Information Communication Technology Infrastructure Agency
- 65 (ZICTIA)
- 66 Zanzibar Livestock Research Institute (ZALIRI)
- 67 Zanzibar Water Authority (ZAWA)
- 68 Registrar of Education
- 69 Zanzibar Seaweed Company
- 70 Zanzibar Economic Empowerment Agency (ZEEA)
Zanzibar Architects, Engineers, and Quantity Surveyors Registration Board
- 71 (ZAEQRB)

3. Local Government Authorities (LGAs)

- 1 Zanzibar City Council
- 2 West A Municipal Council
- 3 West B Municipal Council
- 4 Central District Council
- 5 South District Council
- 6 North A District Council
- 7 North B District Council
- 8 Mkoani Town Council
- 9 Chake Chake Town Council
- 10 Wete Town Council
- 11 Micheweni District Council
- 12 Urban Municipal Council

4. Social Security Fund (SSFs)

- 1 Zanzibar Social Security Fund (ZSSF)
- 2 Zanzibar Health Services Fund (ZHSF)

5. Public Corporations

5.1 Public Financial Corporations

- 1 People's Bank of Zanzibar
- 2 Zanzibar Insurance Corporation

5.2 Public Nonfinancial Corporations

- 1 Zanzibar Shipping Corporation
- 2 Zanzibar State Trading Corporation
- 3 Zanzibar Electricity Corporation
- 4 Zanzibar Port Corporation
- 5 Zanzibar Airports Authority
- 6 Zanzibar Construction Company Ltd

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