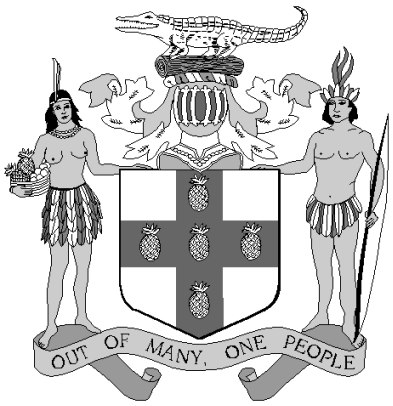


Jamaica
Public Bodies

First Supplementary Estimates of Revenue and Expenditure for the Year Ending March 2027

As presented to the
House of Representatives
November 2026

Ministry of Finance and the Public Service

First Supplementary Estimates

FIRST ESTIMATES OF CHANGES - SELF-FINANCING PUBLIC BODIES 2026/27

			$'000	$'000	$'000
PUBLIC BODY	**Details of Amendments/Comments**	**Items Adjusted**	**Approved Budget**	**Revised Provision**	**Variance**
National Road Operating and Constructing Company	Settlement of Arrears	Transfer from GoJ	1,357,590	1,420,370	**62,780**
Airports Authority of Jamaica	Reduction of Capital Expenditure and Provision of Loan Financing	Transfer from GoJ	13,000,000	5,001,430	**(7,998,570)**
Transport Authority	Operational Support	Transfer from GoJ	-	300,000	**300,000**
Students' Loan Bureau	Reduction of Transfer from Government	Transfer from GoJ	1,250,000	750,000	**(500,000)**
National Water Commission	Operational Support	Transfer from GoJ	-	150,000	**150,000**
Total Change in Transfers to/(from) Public Bodies			**15,607,590**	**7,621,800**	**(7,985,790)**
Airports Authority of Jamaica	Loan - Capital Expenditure	Overall Balance	873,570	(4,106,130)	**(4,979,700)**
Petrojam Limited	Loan - Working Capital Support	Overall Balance	1,460,128	(1,372,172)	**(2,832,300)**
Clarendon Alumina Production Limited	Loan - Working Capital Support	Overall Balance	(98,880)	(10,516,180)	**(10,417,300)**
Students' Loan Bureau	Reduction of Transfer from Government	Overall Balance	(609,290)	(1,109,290)	**(500,000)**
National Housing Trust	Revision of Budget	Overall Balance	(12,387,680)	(9,319,850)	**3,067,830**
Ministry of Mining and Geology (MMG)	Establishment of Ministry of Mining and Geology	Overall Balance	-	(259,990)	**(259,990)**
Ministry of Finance and the Public Service (MoFPS)	Transfer from MoFPS to MMG	Overall Balance	2,717,268	2,816,148	**98,880**
Ministry of Agriculture and Fisheries (MAF)	Transfer from MAF to MMG	Overall Balance	(1,428,366)	(1,267,256)	**161,110**
Total Change in Overall Balance			**(9,473,250)**	**(25,134,720)**	**(15,661,470)**

Total Public Bodies

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	Statement 'A' Flow of Funds	Approved 2026/27	Adjustments	1st Supplementary 2026/27
1	Current Revenue	618,702.39	2,252.26	620,954.65
2	Current Expenses	(525,179.52)	1,274.92	(523,904.60)
3	Current Balance	93,522.88	3,527.18	97,050.06
4	Adjustments	36,377.06	- 22,391.56	13,985.50
	Change in Accounts	-	-	-
	Receivable/Payable	18,532.66	- 19,070.47	(537.81)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	17,522.22	54.78	17,577.00
	Other Non-Cash Items	322.17	- 3,375.87	(3,053.70)
	Prior Year Adjustment	-	-	
5	Operating Balance	129,899.93	- 18,864.38	111,035.56
6	Capital Account	(79,728.77)	11,188.70	(68,540.07)
	Revenue	28,214.99	3,164.45	31,379.44
	Expenditure	(105,183.40)	8,024.25	(97,159.15)
	Investment	(385.96)	-	(385.96)
	Change in Inventory	(2,374.40)	-	(2,374.40)
7	Transfers from Government	30,174.11	- 7,985.79	22,188.32
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	30,174.11	- 7,985.79	22,188.32
8	Transfers to Government	(60,501.48)	-	(60,501.48)
	Dividend	(11,449.58)	-	(11,449.58)
	Loan Repayments	-	-	-
	Corporate Taxes	(8.29)	-	(8.29)
	Other	(49,043.61)	-	(49,043.61)
9	**OVERALL BALANCE (5+6+7+8)**	**19,843.79**	**- 15,661.47**	**4,182.32**
10	**FINANCING (10a+11+15)**	**(19,843.79)**	**15,661.47**	**(4,182.32)**
10a	Total	73.98	18,229.30	18,303.28
	Capital Revenue	5,191.37	-	5,191.37
	Loans	-	18,229.30	18,229.30
	Equity	1,000.00	-	1,000.00
	On-Lending	-	-	-
	Loan Repayments	(6,117.39)	-	(6,117.39)
11	Total Foreign (12+13+14)	15,560.41	-	15,560.41
12	Government Guaranteed Loans	(1,630.68)	-	(1,630.68)
	Disbursement	1,593.00	-	1,593.00
	Amortization	(3,223.68)	-	(3,223.68)
13	Direct Loans	17,191.09	-	17,191.09
	Long Term:	(335.39)	-	(335.39)
	Disbursement	262.00	-	262.00
	Amortisation	(597.39)	-	(597.39)
	Short Term:	17,526.48	-	17,526.48
	Change in Trade Credits	17,526.48	-	17,526.48
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(35,478.19)	- 2,567.83	(38,046.02)
16	Banking System	(8,113.52)	3,276.08	(4,837.44)
	Loans (Change)	6,655.96	-	6,655.96
	Overdraft (Change)	-	-	-
	Deposits (Change)	(14,769.48)	3,276.08	(11,493.40)
17	Non-Banks (Change)	-	-	-
18	Other (Change)	(27,364.66)	- 5,843.91	(33,208.57)

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	3,170.25	3,170.25	-
2	Current Expenses	(2,971.42)	(2,971.42)	-
3	Current Balance	198.83	198.83	-
4	Adjustments	466.83	404.05	(62.78)
	Change in Accounts		-	-
	Receivable/Payable	9.68	(53.10)	(62.78)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	89.41	89.41	-
	Other Non-Cash Items	367.74	367.74	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	665.66	602.88	(62.78)
6	Capital Account	(2,114.41)	(2,114.41)	-
	Revenue	-	-	-
	Expenditure	(2,114.41)	(2,114.41)	-
	Investment	-	-	-
	Change in Inventory	-	-	-
7	Transfers from Government	1,357.59	1,420.37	62.78
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	1,357.59	1,420.37	62.78
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**(91.16)**	**(91.16)**	**-**
10	**FINANCING (10a+11+15)**	**91.16**	**91.16**	**-**
10a	Total	-	-	-
	Capital Revenue	-	-	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	-	-	-
12	Government Guaranteed Loans	-	-	-
	Disbursement	-	-	-
	Amortization	-	-	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:		-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	91.16	91.16	-
16	Banking System	(20.02)	(20.02)	-
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	(20.02)	(20.02)	-
17	Non-Banks (Change)	-	-	-
18	Other (Change)	111.18	111.18	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	14,077.65	14,077.65	-
2	Current Expenses	(17,733.03)	(17,733.03)	-
3	Current Balance	(3,655.38)	(3,655.38)	-
4	Adjustments	1,059.90	1,059.90	-
	Change in Accounts	-	-	-
	Receivable/Payable	(119.32)	(119.32)	-
	Items not requiring outlay of cash:	-	-	-
	Depreciation	1,397.47	1,397.47	-
	Other Non-Cash Items	(218.25)	(218.25)	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	(2,595.48)	(2,595.48)	-
6	Capital Account	(9,530.95)	(6,512.08)	3,018.87
	Revenue	-	-	-
	Expenditure	(9,530.95)	(6,512.08)	3,018.87
	Investment	-	-	-
	Change in Inventory	-	-	-
7	Transfers from Government	13,000.00	5,001.43	(7,998.57)
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	13,000.00	5,001.43	(7,998.57)
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**873.57**	**(4,106.13)**	**(4,979.70)**
10	**FINANCING (10a+11+15)**	**(873.57)**	**4,106.13**	**4,979.70**
10a	Total	(280.91)	4,698.79	4,979.70
	Capital Revenue	-	-	-
	Loans	-	4,979.70	4,979.70
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	(280.91)	(280.91)	-
11	Total Foreign (12+13+14)	(221.32)	(221.32)	-
12	Government Guaranteed Loans	(221.32)	(221.32)	-
	Disbursement	-	-	-
	Amortization	(221.32)	(221.32)	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(371.34)	(371.34)	-
16	Banking System	74.56	74.56	-
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	74.56	74.56	-
17	Non-Banks (Change)	-	-	-
18	Other (Change)	(445.90)	(445.90)	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	220,817.83	220,817.83	-
2	Current Expenses	(175,498.16)	(175,498.16)	-
3	Current Balance	45,319.67	45,319.67	-
4	Adjustments	6,163.85	3,331.55	(2,832.30)
	Change in Accounts	-	-	-
	Receivable/Payable	5,072.54	2,240.24	(2,832.30)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	1,054.72	1,054.72	-
	Other Non-Cash Items	36.59	36.59	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	51,483.52	48,651.22	(2,832.30)
6	Capital Account	(3,116.37)	(3,116.37)	-
	Revenue	-	-	-
	Expenditure	(2,472.00)	(2,472.00)	-
	Investment	-	-	-
	Change in Inventory	(644.37)	(644.37)	-
7	Transfers from Government	-	-	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	-	-	-
8	Transfers to Government	(46,907.02)	(46,907.02)	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	(46,907.02)	(46,907.02)	-
9	**OVERALL BALANCE (5+6+7+8)**	**1,460.13**	**(1,372.17)**	**- 2,832.30**
10	**FINANCING (10a+11+15)**	**(1,460.13)**	**1,372.17**	**2,832.30**
10a	Total	(1,568.90)	1,263.40	2,832.30
	Capital Revenue	-	-	-
	Loans	-	2,832.30	2,832.30
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	(1,568.90)	(1,568.90)	-
11	Total Foreign (12+13+14)	17,526.48	17,526.48	-
12	Government Guaranteed Loans	-	-	-
	Disbursement	-	-	-
	Amortization	-	-	-
13	Direct Loans	17,526.48	17,526.48	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	17,526.48	17,526.48	-
	Change in Trade Credits	17,526.48	17,526.48	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(17,417.71)	(17,417.71)	-
16	Banking System	(17,417.71)	(17,417.71)	-
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	(17,417.71)	(17,417.71)	-
17	Non-Banks (Change)	-	-	-
18	Other (Change)	-	-	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	1,871.12	1,871.12	-
2	Current Expenses	(2,761.88)	(2,761.88)	-
3	Current Balance	(890.76)	(890.76)	-
4	Adjustments	942.26	642.26	(300.00)
	Change in Accounts	-	-	-
	Receivable/Payable	718.26	418.26	(300.00)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	102.40	102.40	-
	Other Non-Cash Items	121.60	121.60	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	51.50	(248.50)	(300.00)
6	Capital Account	(306.11)	(306.11)	-
	Revenue	-	-	-
	Expenditure	(276.96)	(276.96)	-
	Investment	-	-	-
	Change in Inventory	(29.15)	(29.15)	-
7	Transfers from Government	-	300.00	300.00
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	-	300.00	300.00
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**(254.61)**	**(254.61)**	**-**
10	**FINANCING (10a+11+15)**	**254.61**	**254.61**	**-**
10a	Total	-	-	-
	Capital Revenue	-	-	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	-	-	-
12	Government Guaranteed Loans	-	-	-
	Disbursement	-	-	-
	Amortization	-	-	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	254.61	254.61	-
16	Banking System	254.61	254.61	-
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	254.61	254.61	-
17	Non-Banks (Change)	-	-	-
18	Other (Change)	-	-	-

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Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1 Current Revenue	32,023.94	32,023.94	-
2 Current Expenses	(39,583.31)	(39,583.31)	-
3 Current Balance	(7,559.38)	(7,559.38)	-
4 Adjustments	11,079.50	662.20	(10,417.30)
Change in Accounts	-	-	-
Receivable/Payable	5,664.18	(4,753.12)	(10,417.30)
Items not requiring outlay of cash:	-	-	-
Depreciation	2,246.22	2,246.22	-
Other Non-Cash Items	3,169.10	3,169.10	-
Prior Year Adjustment	-	-	-
5 Operating Balance	3,520.13	(6,897.17)	(10,417.30)
6 Capital Account	(3,619.01)	(3,619.01)	-
Revenue	-	-	-
Expenditure	(3,619.01)	(3,619.01)	-
Investment	-	-	-
Change in Inventory	-	-	-
7 Transfers from Government	-	-	-
Loans	-	-	-
Equity	-	-	-
On-Lending	-	-	-
Other	-	-	-
8 Transfers to Government	-	-	-
Dividend	-	-	-
Loan Repayments	-	-	-
Corporate Taxes	-	-	-
Other	-	-	-
9 OVERALL BALANCE (5+6+7+8)	**(98.88)**	**(10,516.18)**	**(10,417.30)**
10 FINANCING (10a+11+15)	**98.88**	**10,516.18**	**10,417.30**
10a Total	-	10,417.30	10,417.30
Capital Revenue	-	-	-
Loans	-	10,417.30	10,417.30
Equity	-	-	-
On-Lending	-	-	-
Loan Repayments	-	-	-
11 Total Foreign (12+13+14)	-	-	-
12 Government Guaranteed Loans	-	-	-
Disbursement	-	-	-
Amortization	-	-	-
13 Direct Loans	-	-	-
Long Term:	-	-	-
Disbursement	-	-	-
Amortisation	-	-	-
Short Term:	-	-	-
Change in Trade Credits	-	-	-
14 Change in Deposits Abroad	-	-	-
15 Total Domestic (16+17+18)	98.88	98.88	-
16 Banking System	98.88	98.88	-
Loans (Change)	-	-	-
Overdraft (Change)	-	-	-
Deposits (Change)	98.88	98.88	-
17 Non-Banks (Change)	-	-	-
18 Other (Change)	-	-	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	3,970.64	3,970.64	-
2	Current Expenses	(4,687.07)	(4,687.07)	-
3	Current Balance	(716.43)	(716.43)	-
4	Adjustments	(1,067.86)	(1,067.86)	-
	Change in Accounts	-	-	-
	Receivable/Payable	(2,220.82)	(2,220.82)	-
	Items not requiring outlay of cash:	-	-	-
	Depreciation	154.59	154.59	-
	Other Non-Cash Items	998.37	998.37	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	(1,784.29)	(1,784.29)	-
6	Capital Account	(75.00)	(75.00)	-
	Revenue	-	-	-
	Expenditure	(75.00)	(75.00)	-
	Investment	-	-	-
	Change in Inventory	-	-	-
7	Transfers from Government	1,250.00	750.00	(500.00)
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	1,250.00	750.00	(500.00)
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**(609.29)**	**(1,109.29)**	**(500.00)**
10	**FINANCING (10a+11+15)**	**609.29**	**1,109.29**	**500.00**
10a	Total	1,000.00	1,000.00	-
	Capital Revenue	-	-	-
	Loans	-	-	-
	Equity	1,000.00	1,000.00	-
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	(305.37)	(305.37)	-
12	Government Guaranteed Loans	(305.37)	(305.37)	-
	Disbursement	-	-	-
	Amortization	(305.37)	(305.37)	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(85.34)	414.66	500.00
16	Banking System	1,626.75	2,126.75	500.00
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	1,626.75	2,126.75	500.00
17	Non-Banks (Change)	-	-	-
18	Other (Change)	(1,712.09)	(1,712.09)	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	50,082.52	50,082.52	-
2	Current Expenses	(50,636.65)	(50,786.65)	(150.00)
3	Current Balance	(554.13)	(704.13)	(150.00)
4	Adjustments	7,384.66	7,384.66	-
	Change in Accounts	-	-	-
	Receivable/Payable	941.88	941.88	-
	Items not requiring outlay of cash:	-		-
	Depreciation	4,273.05	4,273.05	-
	Other Non-Cash Items	2,169.73	2,169.73	-
	Prior Year Adjustment	-	-	-
5	Operating Balance	6,830.53	6,680.53	(150.00)
6	Capital Account	(3,569.03)	(3,569.03)	-
	Revenue	-	-	-
	Expenditure	(3,569.03)	(3,569.03)	-
	Investment	-		-
	Change in Inventory	-	-	-
7	Transfers from Government	-	150.00	150.00
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	-	150.00	150.00
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**3,261.50**	**3,261.50**	**-**
10	**FINANCING (10a+11+15)**	**(3,261.50)**	**(3,261.50)**	**-**
10a	Total	(500.00)	(500.00)	-
	Capital Revenue	-	-	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	(500.00)	(500.00)	-
11	Total Foreign (12+13+14)	(1,733.94)	(1,733.94)	-
12	Government Guaranteed Loans	(1,733.94)	(1,733.94)	-
	Disbursement	-	-	-
	Amortization	(1,733.94)	(1,733.94)	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(1,027.56)	(1,027.56)	-
16	Banking System	(1,684.80)	(1,684.80)	-
	Loans (Change)	(786.42)	(786.42)	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	(898.38)	(898.38)	-
17	Non-Banks (Change)	-	-	-
18	Other (Change)	657.24	657.24	-

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	Statement 'A' Flow of Funds	Approved 2026/27	1st Supplementary 2026/27	Difference
1	Current Revenue	54,601.98	56,854.24	2,252.26
2	Current Expenses	(40,594.07)	(39,169.15)	1,424.92
3	Current Balance	14,007.91	17,685.09	3,677.18
4	Adjustments	11,559.34	2,780.16	(8,779.18)
	Change in Accounts	-	-	-
	Receivable/Payable	2,817.80	(2,640.29)	(5,458.09)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	244.94	299.72	54.78
	Other Non-Cash Items	8,496.60	5,120.73	(3,375.87)
	Prior Year Adjustment	-	-	-
5	Operating Balance	25,567.25	20,465.25	(5,102.00)
6	Capital Account	(27,933.56)	(19,763.73)	8,169.83
	Revenue	26,766.39	29,930.84	3,164.45
	Expenditure	(54,699.95)	(49,694.57)	5,005.38
	Investment	-	-	-
	Change in Inventory	-	-	-
7	Transfers from Government	1,378.63	1,378.63	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	1,378.63	1,378.63	-
8	Transfers to Government	(11,400.00)	(11,400.00)	-
	Dividend	(11,400.00)	(11,400.00)	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**(12,387.68)**	**(9,319.85)**	**3,067.83**
10	**FINANCING (10a+11+15)**	**12,387.68**	**9,319.85**	**(3,067.83)**
10a	Total	-	-	-
	Capital Revenue	-	-	-
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	-	-	-
12	Government Guaranteed Loans	-	-	-
	Disbursement	-	-	-
	Amortization	-	-	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	12,387.68	9,319.85	(3,067.83)
16	Banking System	(306.31)	2,469.77	2,776.08
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	(306.31)	2,469.77	2,776.08
17	Non-Banks (Change)	-	-	-
18	Other (Change)	12,693.99	6,850.08	(5,843.91)

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Statement 'A' Flow of Funds	Approved 2026/27	CAP 2026/27	CAP Adjustment	JBI 2026/27	JBM 2026/27	MMG 2026/27
1 Current Revenue	-	32,023.94		497.15	669.66	33,190.75
2 Current Expenses	-	(39,583.31)		(503.92)	(789.94)	(40,877.17)
3 Current Balance	-	(7,559.38)	-	(6.77)	(120.28)	(7,686.43)
4 Adjustments	-	11,079.50	(10,417.30)	137.62	233.71	1,033.53
Change in Accounts	-	-			-	-
Receivable/Payable	-	5,664.18	(10,417.30)	111.78	298.01	(4,343.33)
Items not requiring outlay of cash:	-	-				-
Depreciation	-	2,246.22		16.16	31.60	2,293.98
Other Non-Cash Items	-	3,169.10		9.68	(95.90)	3,082.88
Prior Year Adjustment	-	-			-	-
5 Operating Balance	-	3,520.13	(10,417.30)	130.85	113.43	(6,652.89)
6 Capital Account	-	(3,619.01)	-	(153.22)	(252.17)	(4,024.40)
Revenue	-	-			-	-
Expenditure	-	(3,619.01)		(153.22)	(249.10)	(4,021.33)
Investment	-	-			-	-
Change in Inventory	-	-			(3.07)	(3.07)
7 Transfers from Government	-	-	-		-	-
Loans	-	-			-	-
Equity	-	-			-	-
On-Lending	-	-			-	-
Other	-	-			-	-
8 Transfers to Government	-	-	-		-	-
Dividend	-	-			-	-
Loan Repayments	-	-			-	-
Corporate Taxes	-	-			-	-
Other	-	-			-	-
9 OVERALL BALANCE (5+6+7+8)	**-**	**(98.88)**	**(10,417.30)**	**(22.37)**	**(138.74)**	**(10,677.29)**
10 FINANCING (10a+11+15)	**-**	**98.88**	**10,417.30**	**22.37**	**138.74**	**10,677.29**
10a Total	-	-	10,417.30	-	-	10,417.30
Capital Revenue	-	-			-	-
Loans	-	-	10,417.30		-	10,417.30
Equity	-	-			-	-
On-Lending	-	-			-	-
Loan Repayments	-	-			-	-
11 Total Foreign (12+13+14)	-	-			-	-
12 Government Guaranteed Loans	-	-			-	-
Disbursement	-	-			-	-
Amortization	-	-			-	-
13 Direct Loans	-	-			-	-
Long Term:	-	-			-	-
Disbursement	-	-			-	-
Amortisation	-	-			-	-
Short Term:	-	-			-	-
Change in Trade Credits	-	-			-	-
14 Change in Deposits Abroad	-	-			-	-
15 Total Domestic (16+17+18)	-	98.88	-	22.37	138.74	259.99
16 Banking System	-	98.88	-	29.03	26.83	154.74
Loans (Change)	-	-			-	-
Overdraft (Change)	-	-			-	-
Deposits (Change)	-	98.88		29.03	26.83	154.74
17 Non-Banks (Change)	-	-			-	-
18 Other (Change)	-	-		(6.66)	111.91	105.25

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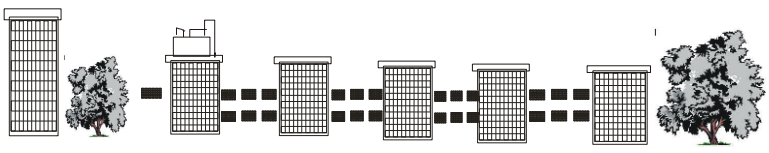
	Statement 'A' Flow of Funds	Approved 2026/27	Transfer to MMG 2026/27	MAF 2026/27
1	Current Revenue	2,756.82	1,166.81	1,590.01
2	Current Expenses	(3,133.27)	(1,293.86)	(1,839.41)
3	Current Balance	(376.45)	(127.05)	(249.40)
4	Adjustments	(194.47)	371.33	(565.80)
	Change in Accounts	-	-	-
	Receivable/Payable	136.05	409.79	(273.74)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	96.94	47.76	49.18
	Other Non-Cash Items	(427.46)	(86.22)	(341.24)
	Prior Year Adjustment	-	-	-
5	Operating Balance	(570.92)	244.28	(815.20)
6	Capital Account	(1,067.45)	(405.39)	(662.06)
	Revenue	-	-	-
	Expenditure	(1,064.38)	(402.32)	(662.06)
	Investment	-	-	-
	Change in Inventory	(3.07)	(3.07)	-
7	Transfers from Government	210.00	-	210.00
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	210.00	-	210.00
8	Transfers to Government	-	-	-
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	-	-	-
9	**OVERALL BALANCE (5+6+7+8)**	**(1,428.37)**	**(161.11)**	**(1,267.26)**
10	**FINANCING (10a+11+15)**	**1,428.37**	**161.11**	**1,267.26**
10a	Total	1,057.55	-	1,057.55
	Capital Revenue	1,057.55	-	1,057.55
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	-	-	-
12	Government Guaranteed Loans	-	-	-
	Disbursement	-	-	-
	Amortization	-	-	-
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	370.82	161.11	209.71
16	Banking System	115.57	55.86	59.71
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	115.57	55.86	59.71
17	Non-Banks (Change)	-	-	-
18	Other (Change)	255.25	105.25	150.00

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	Statement 'A' Flow of Funds	Approved 2026/27	Transfer to MMG 2026/27	MFPS 2026/27
1	Current Revenue	47,945.10	32,023.94	15,921.16
2	Current Expenses	(51,926.95)	(39,583.31)	(12,343.64)
3	Current Balance	(3,981.86)	(7,559.38)	3,577.52
4	Adjustments	10,874.77	11,079.50	(204.74)
	Change in Accounts	-	-	-
	Receivable/Payable	3,663.59	5,664.18	(2,000.59)
	Items not requiring outlay of cash:	-	-	-
	Depreciation	2,942.16	2,246.22	695.94
	Other Non-Cash Items	4,269.02	3,169.10	1,099.92
	Prior Year Adjustment	-	-	-
5	Operating Balance	6,892.91	3,520.13	3,372.78
6	Capital Account	(5,418.62)	(3,619.01)	(1,799.62)
	Revenue	-	-	-
	Expenditure	(5,419.07)	(3,619.01)	(1,800.07)
	Investment	-	-	-
	Change in Inventory	0.45	-	0.45
7	Transfers from Government	1,640.00	-	1,640.00
	Loans	-	-	-
	Equity	-	-	-
	On-Lending	-	-	-
	Other	1,640.00	-	1,640.00
8	Transfers to Government	(397.02)	-	(397.02)
	Dividend	-	-	-
	Loan Repayments	-	-	-
	Corporate Taxes	-	-	-
	Other	(397.02)	-	(397.02)
9	**OVERALL BALANCE (5+6+7+8)**	**2,717.27**	**(98.88)**	**2,816.15**
10	**FINANCING (10a+11+15)**	**(2,717.27)**	**98.88**	**(2,816.15)**
10a	Total	1,320.00	-	1,320.00
	Capital Revenue	320.00	-	320.00
	Loans	-	-	-
	Equity	1,000.00	-	1,000.00
	On-Lending	-	-	-
	Loan Repayments	-	-	-
11	Total Foreign (12+13+14)	(305.37)	-	(305.37)
12	Government Guaranteed Loans	(305.37)	-	(305.37)
	Disbursement	-	-	-
	Amortization	(305.37)	-	(305.37)
13	Direct Loans	-	-	-
	Long Term:	-	-	-
	Disbursement	-	-	-
	Amortisation	-	-	-
	Short Term:	-	-	-
	Change in Trade Credits	-	-	-
14	Change in Deposits Abroad	-	-	-
15	Total Domestic (16+17+18)	(3,731.90)	98.88	(3,830.78)
16	Banking System	1,220.01	98.88	1,121.13
	Loans (Change)	-	-	-
	Overdraft (Change)	-	-	-
	Deposits (Change)	1,220.01	98.88	1,121.13
17	Non-Banks (Change)	-	-	-
18	Other (Change)	(4,951.90)	-	(4,951.90)

Notes

Notes



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http://www.mof.gov.jm
Printed by Jamaica Printing Services (1922) Ltd., (Government Printers), Duke St., Kingston, Jamaica