



MINISTRY OF FINANCE AND THE PUBLIC SERVICE

The Citizens' Guide to the 2026/27



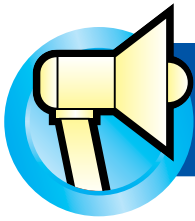
BUDGET

APRIL 2026



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MESSAGE FROM THE MINISTER OF FINANCE AND THE PUBLIC SERVICE



Fayval Williams, MP
Minister of Finance and
the Public Service

The national budget is one of the most important tools a country uses to plan for its future. Each year, the government decides how to collect money (mainly through taxes) and how to spend it on things that affect all of us - like education, healthcare, roads and national security.

As citizens, our country's budget matters. It determines how much funding is available to provide goods and services to meet the needs of our citizens.

Understanding the budget helps us become more informed and responsible citizens. It allows us to ask questions and form opinions. The decisions made today will shape the opportunities we will have tomorrow.

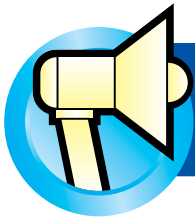
So don't think of the budget as being important only to the **Ministry of Finance and the Public Service**. It's your future, your country and your voice matters. Get informed and stay informed; follow budget discussions and learn how government revenues and expenditure work.

This new budget comes a little over four months after the **Category 5 Hurricane Melissa**, that, at the last tally of the damage and loss, left us with a bill of some **US \$12.2 billion** or **56.7%** of our **2024 GDP**, according to PIOJ's latest estimate.

Notwithstanding the devastating aftermath of **Hurricane Melissa**, the GOJ is advancing its relief, recovery and reconstruction efforts, underpinned by prudent fiscal management while seized with the importance of building resilience as the restoration of livelihoods and economic growth is pursued.

Recovery from the hurricane has commenced in certain sectors - notably tourism and other service-providing industries. The GOJ's strategic implementation of initiatives to strengthen resilience has contributed to favourable ratings from the three international agencies: **Fitch, Moody's and Standard & Poor's**, in their assessments post-Melissa. The achievement underscores one of the benefits of the government's sustained commitment to fiscal responsibility and the strengthening of Jamaica's fiscal and economic resilience.

As we recover from **Hurricane Melissa**, Jamaica is projected to achieve real growth rates of **3.3** and **2.6%** in **FY 2027/2028** and **FY 2028/2029**, respectively. Thereafter, an annual growth rate of **1%** is projected. We must strive to achieve real growth rates of **4 - 7%** or higher each year to increase tax revenues and increase our fiscal space to meet the higher public expenditure needs. Going forward, our education and health infrastructure will need special focus to drive economic and social development as we continue to pursue making Jamaica **the place of choice to live, work, raise families and do business**.



MESSAGE FROM THE FINANCIAL SECRETARY



Darlene Morrison
Financial Secretary

The country having sustained a direct hit from the **Category 5 Hurricane Melissa** in **October 2025**, the Government has adjusted the fiscal programme over the medium term to incorporate required reconstruction and enhanced resilience activities to restore and improve the infrastructure as well as the social and economic environment of the country. Fiscal operations 2026/27 therefore includes allocations to continue addressing the requirements that have arisen as a result of the impact of **Hurricane Melissa** as well as allocations to address the operational needs of the Government and continuation of the planned pre-hurricane capital programmes.

The Government's ability to continue its previously planned medium-term programme alongside a programme of reconstruction to facilitate full recovery from **Hurricane Melissa** is rooted in the enhanced fiscal rules and the Disaster Risk Financing Policy within which the Government has been required to operate. Ensuring sustainability of the

fiscal operations does, however, require that where necessary adjustments should be made to align Government's operations with the current environment and the realities of what is needed given the evolving global landscape to continue the pursuit of Jamaica's growth and development. As such the 2026/27 budget also includes adjustments on the revenue side aimed at increasing revenue flows.

The 2026/27 Central Government and Public Bodies budgets have been formulated to deliver on the reconstruction programme while maintaining pre-**Hurricane Melissa** plans and the **Citizens' Guide to the 2026/27 Budget** provides an easy-to-understand view of the programmed Central Government activities that are expected to deliver on the targeted outcomes.

It is hoped that the **Citizens' Guide to the 2026/27 Budget** will among other things stimulate discussion around the possibilities for continuing enhancement of the economic and social development of the country within the evolving global environment.



PART I: NOTABLE HIGHLIGHTS - FISCAL YEAR 2025/2026

For the second consecutive Fiscal Year, the Jamaican economy has been affected by a catastrophic weather event. The passage of the category 5 hurricane, **Melissa** in **October 2025** resulted in significant loss and damage totalling **US \$12.2 billion**.

In response, the government provided **\$67.0 billion** for **Hurricane Melissa** spending. This includes:

- **\$24.1 billion** in loan to **Jamaica Public Service Company** to accelerate electricity restoration
- **\$10.0 billion** for the **Restoration of Owner or Occupant Family Shelter (ROOFS)** programme
- **\$4.6 billion** to **NSWMA** for pre and post hurricane cleanup; support to municipal corporations and **ODPEM** post disaster relief.
- **\$3.0 billion** for relief and recovery in the agriculture and fisheries sector.

The foreign currency reserves, also called the **Net International Reserves (NIR)**, at **March 31, 2026**, was at **US\$6.9 billion** - the highest level ever.

As of 2025, the government has awarded a total of **eighty-nine (89)** scholarships to public sector workers. The scholarships are to contribute to improved workforce capability and succession readiness in the public sector.

The **National Identification and Registration Authority** was operationalised in **2025/26**; over **2.2 million** civil records were digitized.

SUMMARY OF ECONOMIC PERFORMANCE

	Unit	FY 2025/26 (Provisional)	FY 2026/27 (Projection)
Real GDP Growth Rate	%	-4.5	-0.5
Inflation (Annual Point to Point)	%	10.0	5.1
Foreign Currency Reserves (Net International Reserves)	US\$ millions	6,906.1	5,157.5
Gross Reserves (Goods and Services Imports)	Weeks	43.1	22.1
Central Government Primary Balance	% GDP	1.3	0.5
Central Government Fiscal Balance	% GDP	-3.8	-4.9
Public Debt Stock	% GDP	68.9	65.7

Source: MOFPS

(Slight Variation Due to Rounding of Numbers)



PART II: THE BUDGET PROCESS

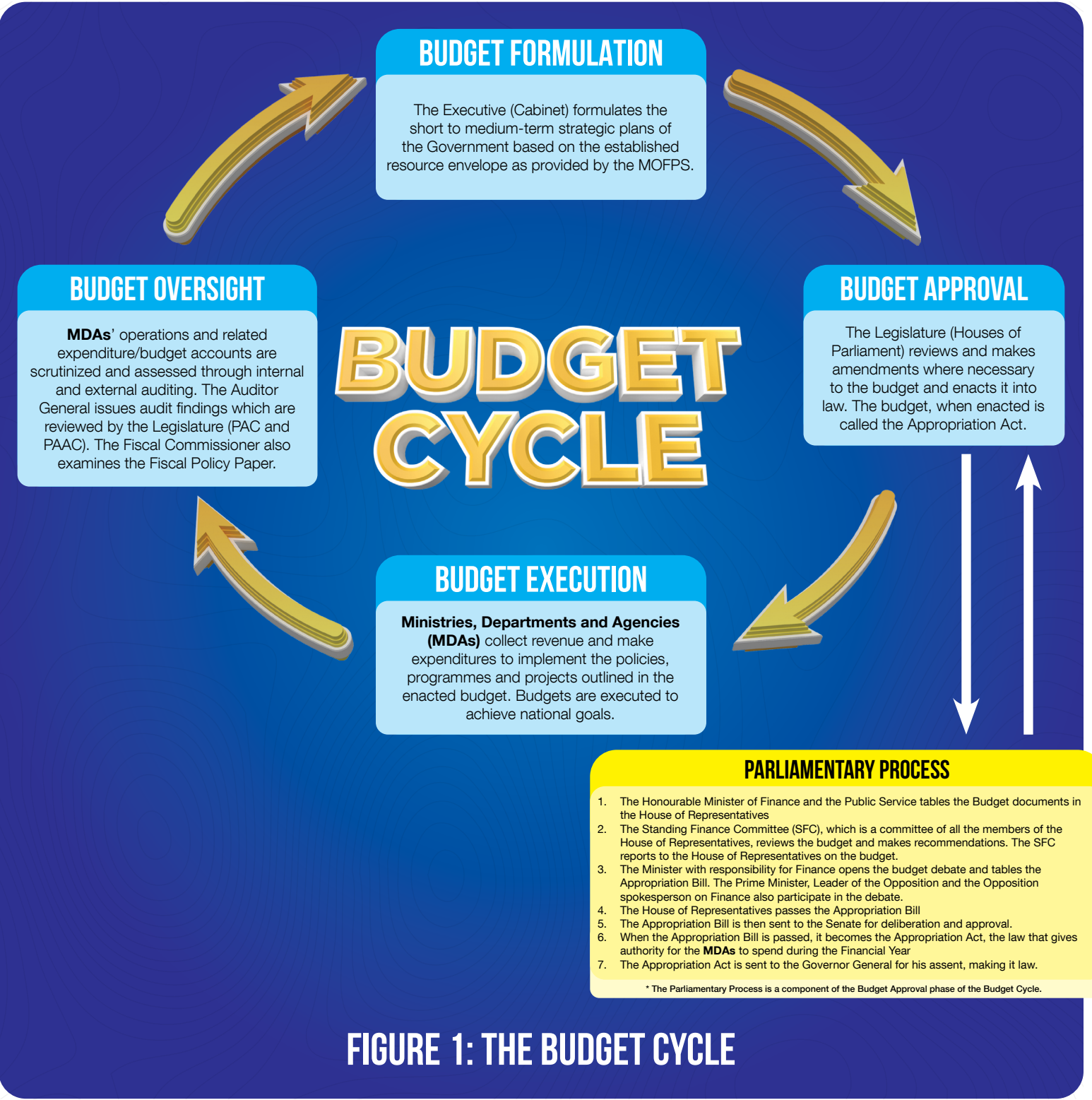


FIGURE 1: THE BUDGET CYCLE

APPROVAL OF PUBLIC INVESTMENT PROJECTS FOR IMPLEMENTATION

The GOJ Public Investment Management System (PIMS) - governs the preparation, approval and management of **Public Investment Projects (PIPs)** within the Public Sector. A Public Investment project is non-recurrent expenditure aimed at creating new assets or substantially improving existing assets and is carried out as an integrated set of activities with specific cost and budget over a defined period of time.

Before public investment projects can be implemented they must first be approved. The approval process involves:

- Screening of project concepts to ensure that the objectives and deliverables are in line with national development objectives and government's policy priorities; and
- Reviewing the subsequent project proposals for technical, economic, and environmental feasibility;

These functions are carried out by the **Public Investment Management Committee (PIMC)**, a committee appointed by Cabinet, chaired by the Minister of Finance and comprised of Cabinet Ministers and Senior Technocrats in the Public Sector.

Projects found to be feasible and are in line with national development objectives and current policy priorities, are endorsed by the PIMC to seek approval from the Cabinet to proceed to implementation and secure funding in the budget of the implementing **MDAs**.

All projects are required by law to go through this approval process, with the exception of those that are proposed by Self-Financed Public Bodies that are designated by the Auditor General as operating commercially.

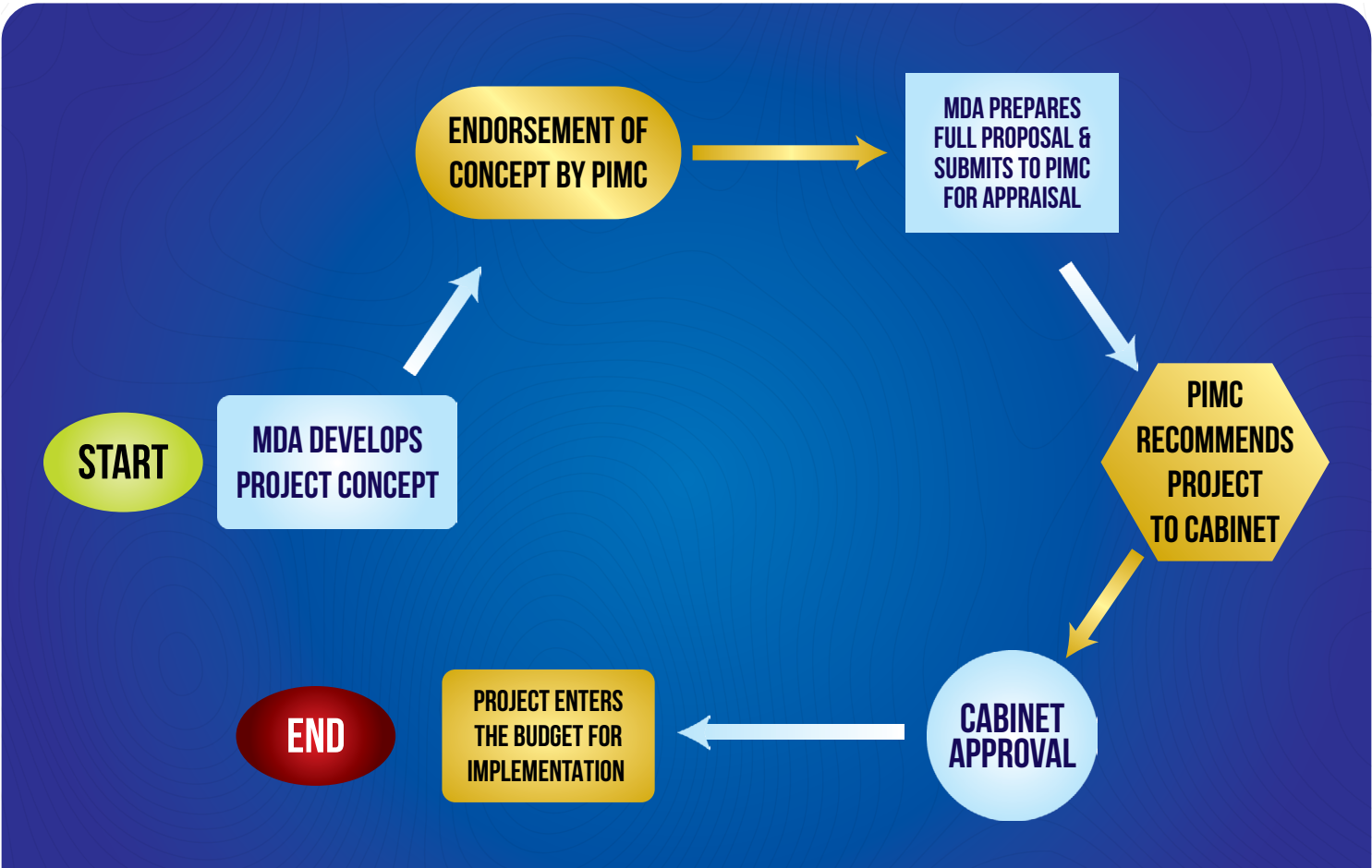


FIGURE 2: APPROVAL PROCESS FOR PUBLIC INVESTMENT PROJECTS



PART III: WHAT GOES INTO THE PREPARATION OF THE BUDGET?

In planning the **National Budget**, the current and past performances of the main macroeconomic indicators determine the fiscal policy direction for the new budget year and the projections made over the medium term.

THE KEY MACROECONOMIC INDICATORS FOR FISCAL YEAR 2026/27

Economic Growth Rate

The economy's growth rate is measured by the change in **Gross Domestic Product (GDP)** which is the total annual value of the goods and services produced in the country. For **Fiscal Year 2026/27** real **GDP** is projected to contract by **0.5%**.

Employment and Job Creation

The **October 2025 Labour Force Survey** conducted by the **Statistical Institute of Jamaica (STATIN)** indicated the following:

- The total labour force consisted of **1,462,000** persons representing a participation rate of **67.8%**; that is the percentage of people who are either working or looking for work.
- Males constituted **53%** of the labour force, or **777,200** individuals, while females accounted for **47%**, or **684,800** individuals
- The total number of employed persons was **1,413,200**.
- Total number of unemployed individuals of **48,800**, representing an unemployment rate of **3.3%** as at **October 2025**.



Inflation Rate

Annual inflation at **February 2026** was **3.9%**, marginally below the lower limit of the BOJ's target band of **4% - 6%**. The annual inflation at February was unchanged relative to the prior month, as the **January 2026** outturn was also **3.9%**.

“For Fiscal Year 2026/27 real GDP is projected to contract by 0.5%.”



Exchange Rate

The most common exchange rate utilised in Jamaica is the cost of one **United States Dollar (USD)** in **Jamaica Dollars (J\$)**. The exchange rate at end - **March 2026** was **US\$1 = J\$158.58**.



Fiscal Policy for Fiscal Year 2026/27

Fiscal policy provides the overall framework within which the government must operate.

Jamaica's fiscal policy is largely governed by fiscal rules that facilitate management of the level of expenditure that can be undertaken by the government to provide citizens with public goods and services within the context of available revenue, while ensuring fiscal responsibility and debt sustainability.

The fiscal policy framework for **fiscal year 2026/27** seeks to ensure achievement of the medium-term **Debt to GDP target**. The framework facilitates non-debt expenditure of approximately **\$1.06 trillion** and debt of **\$378.5 billion**.

“The framework facilitates non-debt expenditure of approximately \$1.06 trillion and debt of \$378.5 billion.”





PART IV: HOW BIG IS THE NATIONAL BUDGET?

The **Central Government Budget** is made up of estimates of **EXPENDITURE** and **REVENUE**. Both estimates are tabled in the House of Representatives at the same time, by the Minister with responsibility for finance.

THE EXPENDITURE BUDGET

For the **fiscal year 2026/27**, the government plans to spend **\$1.4 trillion**. This includes:

- **Non-Debt Recurrent Expenditures** of approximately of **\$983.5 billion**
- **Debt Servicing** costs of **\$378.5 billion**
- **Capital Expenditures** of **\$79.7 billion**

THE REVENUE ESTIMATES 2026/27

REVENUE represents the sum of non-borrowed resources that the Government receives during the financial year from various sources such as **Taxation, Duties, Fees** and **Grants**. These resources are used to finance the operations of government.

For the **fiscal year 2026/27**, total Revenue and Grants is projected at **\$1.1 trillion**.

Where total revenue does not cover the cost of total expenditure and payments, the government has the option to borrow loans to meet principal repayments and other below-the-line expenditure.

“Where total revenue does not cover the cost of total expenditure and payments, the government has the option to borrow loans to meet principal repayments and other below-the-line expenditure.”



DEBT MANAGEMENT AND THE BUDGET - HOW IT ALL FITS TOGETHER

Debt management ensures that any borrowing is done responsibly at the lowest cost possible and with prudent levels of risk.

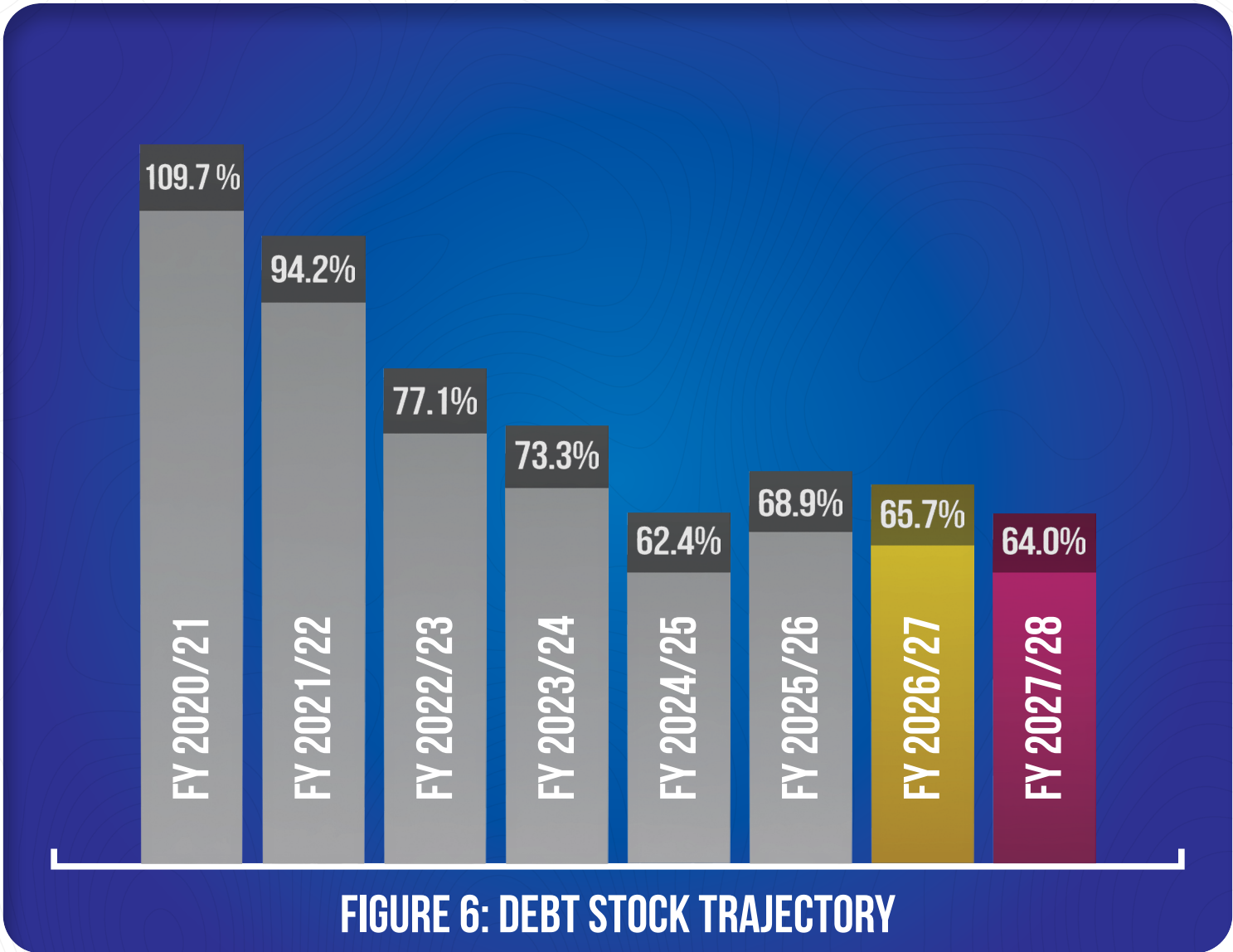


HOW BIG IS THE PUBLIC DEBT?

At end - **December 2025**, the stock of outstanding Public Debt was approximately **\$2.2 Trillion**.

The **Debt - to - GDP ratio** is projected to be **68.9%** at the end of **Fiscal Year 2025/26**.

The ratio shows how much a country owes compared to the size of its economy. If the ratio rises, more of the budget goes towards debt servicing. That leaves less money for schools, hospitals, security and social projects.



Source: MOFPS

(Slight Variation Due to Rounding of Numbers)



PART V: WHERE DOES THE MONEY COME FROM TO FUND THE BUDGET?

In the **fiscal year 2026/2027**, the Government will use a mixture of revenue, grants, loans and prior year cash balances to finance the Central Government Expenditure Estimates of **\$1.4 trillion**.

Of this sum

- **\$1.1 trillion** is projected to come from revenue and grants; and
- **\$247.1 billion** will be raised from loans; and
- **\$103.9 million** will be utilised from prior year cash balances

REVENUE

Revenue and Grants represent **81%** of the total resources that the government expects to receive during the **fiscal year 2026/2027**. This will finance **75%** of the total Central Government Expenditure of **\$1.4 trillion**.

Total Revenue is comprised of:

- **Taxation revenue** (such as GCT and Customs Duties);
- **Non-tax revenue** (miscellaneous receipts collected by various ministries, departments and agencies); and
- **Capital revenue** such as receipts from the sale of assets and extraordinary receipts.

Taxation Revenue is projected at **\$979.4 billion** and provides the largest source of funds to the Government for the **fiscal year 2026/2027**.

Income Tax of **\$339.5 billion**, **General Consumption Tax (GCT)** of **\$318.2 billion** and **Special Consumption Tax (SCT)** of **\$112.6 billion** together account for **\$770.3 billion** of total Taxation Revenue.

REVENUE - FISCAL YEAR 2026/27	
	J\$ Billions
Taxation Revenue	979.4
Non-Tax Revenue	97.3
Grants	5.3
Bauxite Levy	1.5
TOTAL	1,083.5

Source: MOFPS

(Slight Variation Due to Rounding of Numbers)

PROJECTED TAXATION REVENUE FLOWS - FISCAL YEAR 2026/27

Sources	Estimates J\$ Billions
Income Tax	339.5
General Consumption Tax	318.2
Special Consumption Tax	112.6
Customs	75.4
Education Tax	55.8
Travel Tax	29.7
Stamp Duties	12.1
Betting, Gaming and Lotteries-Duties, Fees Levies	10.0
Environmental Levy	10.4
Motor Vehicle Licences (Motor Vehicle Act)	5.3
Guest Accommodation Room Tax	2.9
Telephone Call Tax	2.4
Contractors Levy	2.8
Other	2.3
TOTAL	979.4

Source: MOFPS

(Slight Variation Due to Rounding of Numbers)

LOANS

In **Fiscal Year 2026/2027**, projected loan funds of **\$247.1 billion** are the second major source of resources expected during the year and represent approximately **18%** of the total resources expected over the year.

PRIOR YEAR CASH BALANCE

Cash balances of **\$103.9 billion** from prior financial years will be utilized to fund the **2026/27 Expenditure Budget**.



PART VI: WHERE DOES THE MONEY GO?

The **\$1.4 trillion** that the Government proposes to spend during the **fiscal year 2026/2027**, is allocated across three broad areas:

- **Non-Debt Recurrent Expenditure - \$983.5 billion;**
- **Debt Servicing - \$378.5 billion;**
- **Capital Expenditure - \$79.7 billion;**

NON DEBT RECURRENT EXPENDITURE

This area of expenditure excludes debt servicing and spending on capital projects and is made up of:

- Compensation of Employees of \$555.2 billion** which covers the cost of gross wages and salaries including new rates of pay for several groups. The allocation also includes a contingency of approximately **\$42.8 billion** provided under the **Ministry of Finance and Public Service** for further distribution across **MDAs**, through a Supplementary Budget, once definitive calculations of the requirements in respect of the **Fiscal Year 2026/2027** by each **MDA** are identified.
- Recurrent Programmes - \$428.2 billion**, which covers the non-wage recurring spending by Ministries, Departments and Agencies.

Some key areas to which resources are allocated in the 2026/27 Budget are listed below:

OFFICE OF THE CABINET

- **National Reconstruction and Resilience Authority (NaRRA) - \$2 billion** to support the establishment and operations of the Authority.

MINISTRY OF FINANCE AND THE PUBLIC SERVICE (MOFPS)

- Government's contribution to the health scheme of employees of the central government and pensioners - **\$8.4 billion.**
- Payment of Street Lights on behalf of Municipal Corporations and the Portmore Municipality - **\$3.2 billion.**
- Scholarships tenable at the Mico University College and the University of Technology (UTECH) in the area of Science, Technology, Engineering and Mathematics (STEM) - **\$750 million.**
- Contingency Provision for the planning and development of public investment projects in the Central Government - **\$3.3 billion.**
- Provision for catastrophic national natural disaster - **\$4.4 billion.**

OFFICE OF THE PRIME MINISTER

- The Jamaica Defence Force (JDF) - **\$52.6 billion**
- Jamaica Social Investment Fund (JSIF) - **\$1.1 billion**
- Culture Health, Arts, Sports and Education (CHASE) - **\$2.0 billion**
- Electoral Office of Jamaica (EOJ) - **\$2.9 billion**
- Research and Science - **\$1.1 billion**
- Jamaica Information Communication Technology Authority (ICTA) - **\$3.4 billion**
- Office of the Disaster Preparedness and Emergency Management (ODPEM) - **\$605.0 million**
- Constituency Development Fund (CDF) - **\$1.5 billion**
- Appropriations in Aid (AIA), totaling **\$364.0 million**, projected collections from user fees and fines to support expenditure in the following areas:
 - Jamaica Defence Force - **\$142.0 million**
 - Electoral Office of Jamaica (EOJ) - **\$20.5 million**
 - Research and Science - **\$175.5 million**
 - Office of Disaster Preparedness and Emergency Management (ODPEM) - **\$26.0 million**
- National Identification and Registration Authority (NIRA) - **\$1.5 billion**
(Net of AIA of **\$914.0 million**)



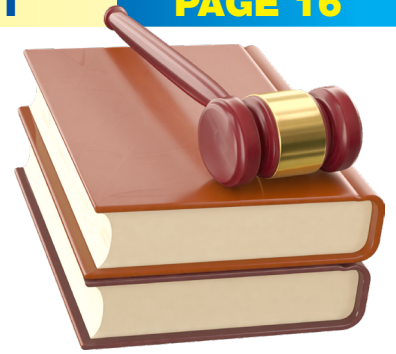
MINISTRY OF NATIONAL SECURITY AND PEACE (MNSP)

The Ministry, along with its departments and agencies, is allocated a total of **\$128.8 billion** including:

- The Police Department - **\$90.1 billion (70%)**
- The Department of Correctional Services (DCS) - **\$16.4 billion (13%)**
- Ministry of National Security and Peace (Head Office) - **\$9.2 billion (7%)**
- The Major Organized Crime and Anti-Corruption Agency (MOCA) - **\$4.1 billion (3%)**
- Passport Immigration and Citizenship Agency (PICA) - **\$2.3 billion (2%)**
- Institute of Forensic Science and Legal Medicine (ISFLM) - **\$1.8 billion (1%)**
- Appropriations in Aid (AIA), totaling **\$4.9 billion**, projected collections from user fees and fines to support expenditure in the following areas:
 - Passport, Immigration and Citizenship Agency (PICA) – **\$3.4 billion**
 - Traffic Ticket Fines (Maintenance and Repairs to Police Stations) – **\$1.0 billion**
 - Private Security Regulation Authority – **\$90.0 million**
 - Police User Fees – **\$450.0 million**

JUDICIARY

A total of **\$12.9 billion** to support the services provided by the judicial arm of the Government of Jamaica. Wages and Salaries account for **\$9.4 billion**.



MINISTRY OF ECONOMIC GROWTH AND INFRASTRUCTURE DEVELOPMENT (MEGID)

- i. **Enhancement of Community Environs - \$475.0 million** to facilitate the beautification of targeted communities and support the Special Housing Response Programme.
- ii. **The New Social Housing Programme (HOPE) - \$760.0 million**
To upgrade housing infrastructure within targeted communities, provide housing to indigent persons, relocate vulnerable communities.
- iii. **Bridge Rehabilitation and Maintenance - \$240.0 million** to support routine rehabilitation and maintenance of selected road bridges to an acceptable condition. The provision includes **\$133.7 million** to complete work on the Craig Mill Bridge.
- iv. **Construction, Renovation and Improvements - \$595.2 million**
For the restoration and maintenance of major corridors and gullies, including construction and repairs of retaining walls and gullies damaged by **Hurricane Melissa**.
- v. **Traffic Management and Control - \$1.0 billion** to support routine maintenance, rehabilitation and installation of traffic signals and road marking island wide and implementing traffic management measures to improve traffic flow in urban areas.
- vi. **Disaster Mitigation, Cleaning of Gullies and River Training - \$790.8 million.**
- vii. **Maintenance of Secondary Roads and Repairs to Roads - \$5.5 billion**, to facilitate repairs to select roads within the network of main roads and critical bushing, drain cleaning and patching works along the island's road network.
- viii. **Contribution to the Housing Fund - \$160.0 million** to provide a source of financing for housing development.

MINISTRY OF ENERGY, TRANSPORT AND TELECOMMUNICATIONS (METT)

- **Jamaica Urban Transit Company (JUTC) and Montego Bay Metro - \$11.1 billion;**
- **Jamaica Civil Aviation Authority - \$8.5 billion;**
- **Island Traffic Authority - \$1.1 billion;**
- **National Broadband Initiative** to continue rollout of the national broadband infrastructure development island wide - **\$900.0 million.**

PENSIONS

Total allocation for **Pensions and Other Retirement Benefits - \$50.2 billion**, including a provision of **\$1.0 billion** towards the annual increase in pensions paid to some existing pensioners.

MINISTRY OF AGRICULTURE, FISHERIES AND MINING (MAFM)

- **Rehabilitation of Farm Roads - \$670.0 million**, to support the ongoing rehabilitation of rural farm roads.
- **Rehabilitation and Maintenance of irrigation infrastructure - \$245.2 million**
- **Monitoring of Fish Sanctuaries - \$129.2 million**,
- **Production Incentives to Farmers - \$1.2 billion**

MINISTRY OF WATER, ENVIRONMENT AND CLIMATE CHANGE (MWECC)

- **National Drought Mitigation Initiative** 10,000, 400 gallons polyethylene water tanks to support rainwater harvesting.- **\$250.0 million**
- **Construction/rehabilitation/maintenance of Rural Water Supplies - \$266.0 million.**
- **Trucking of Water** to drought affected areas - **\$80.5 million.**



MINISTRY OF TOURISM (MOT)

- **Jamaica Tourist Board and Overseas Marketing - \$6.9 billion**
- **Tourism Product Enhancement - \$3.7 billion**
- **Tourism Destination Assurance - \$3.7 billion**
- **Cruise Support - \$433.6 million**

MINISTRY OF INDUSTRY, INVESTMENT AND COMMERCE (MIIC)

- **Investment Development and Promotion** - to include **Jamaica Promotions Corporation (JAMPRO)** and the **Special Economic Zones - \$2.2 billion**
- **Screen Development Initiative - \$523.0 million**, to support the **Jamaican Screen Development Fund Initiative** to drive investment, local content development, and destination films.
- **Market Fairness and competition enhancement - \$176.3 million**, to enforce the **Fair Competition Act (FCA)**, promoting competition and consumer protection in Jamaica

MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORTS (MCGES)

- **Pre-Investment Planning - \$508.0 million** for Phase 3 planning, design of the National Stadium Re-development Project.

MINISTRY OF EDUCATION, SKILLS, YOUTH AND INFORMATION (MOESYI)

Approximately **\$211.0 billion** is provided to address the Ministry's recurring operating expenses. This includes **\$142.0 billion** to cover the cost of wages and salaries for the Ministry's administrative and professional employees. Key areas of expenditure include:

- **School Feeding Programme** (PATH, Breakfast, Lunch Snacks) at the Pre-primary, Primary and Secondary levels of education - **\$9.5 billion**
- **PATH Beneficiaries School Transportation Support** - **\$380.0 million**
- **Tuition Grants to Pre-Primary, Primary and Secondary Schools** - **\$3.8 billion**
- **Development of Books and Educational Materials** - **\$1.0 billion**;
- **Grants to Teachers Colleges and Community Colleges** - **\$ 10.7 billion**
- **Continued implementation of broadband/internet services in schools** - **\$1.2 billion**
- **HOPE/LEGS/LIFT** - **\$570.0 million**, programmes that provide avenues for development of individuals through a system of nation service corps.
- **e-Learning (Tablets in School Initiative)** - **\$770.0 million**
- **Hurricane Melissa Relief and Recovery** - **\$18.0 billion** to repair and rebuild schools and regional offices



MINISTRY OF LABOUR AND SOCIAL SECURITY (MLSS)

- **Social Assistance to the Elderly** - **\$1.5 billion** to provide an increase in the Social Pension cash grant from approximately **15,000** current beneficiaries to a projected **18,000** beneficiaries.
- **PATH Cash Grants** - **\$9.8 billion** to provide cash grants to approximately **301,000** registered PATH beneficiaries.
- **Jamaica Council for Persons with Disabilities** - subvention increased from \$35.0 million to \$50.0 million
- **PATH Social Intervention Assistance** - **\$740.0 million**
- **Rehabilitation Support** - **\$607.0 million**, including Compassionate Grants and Emergency Relief Assistance, to support short-term poverty intervention programmes for persons who have experienced misfortune.
- **Grant funding for Social Protection** - **\$274.0 million** funded by the **Caribbean Catastrophe Risk Insurance Fund/ World Food Programme** to provide cash transfers to vulnerable persons impacted by **Hurricane Melissa**.
- **Social Intervention** (Youth Employment, Skills Training, Steps to work) - **\$478.0 million**, targeting persons ages 18-40 and 17-64 respectively experiencing financial difficulties pursuing further education.

CHILD PROTECTION AND FAMILY SERVICES AGENCY (CPFSA)

\$5.3 billion is allocated to the CPFSA including:

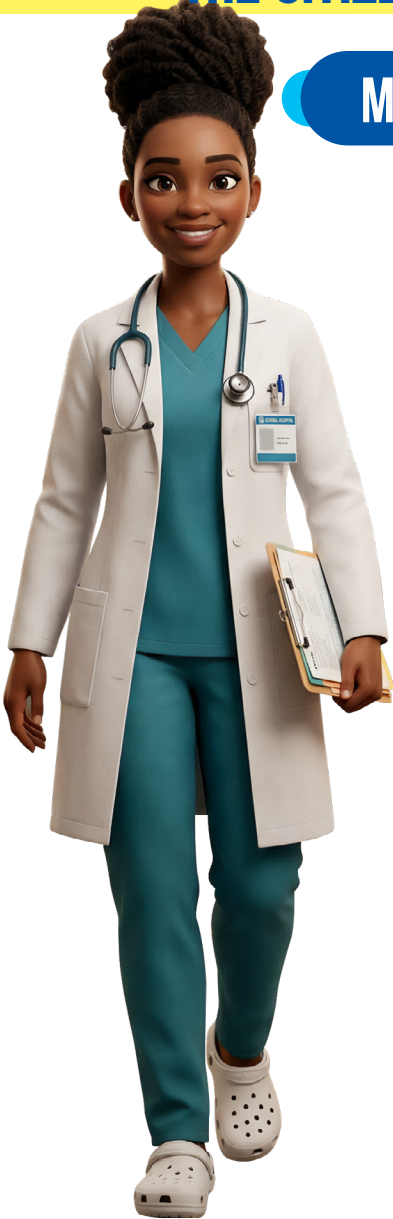
- Salaries - **\$2.6 billion**; Support Children's Homes - **\$1.6 billion** (this includes **\$153.0 million** for the Maxfield Park Children's Home)
- Support to Places of Safety - **\$999.0 million**
- Foster Care Assistance - **\$253.0 million**

MINISTRY OF HEALTH AND WELLNESS (MOHW)

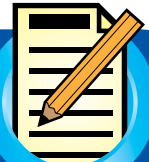
A total of **\$183.5 billion** is allocated to the Ministry to meet its ongoing operating expenses. Wages and Salaries account for **\$108.9 billion** of the total sum. Other key areas of expenditure include:

- **Outsourcing of Diagnostic Services - \$2.0 billion**
- **Repairs to Public Health Facilities and Equipment - \$2.7 billion**
- **Pharmaceutical and Medical Supplies - \$21.2 billion**
- **Contractual Services - \$7.1 billion**
- **Bellevue Hospital - \$3.8 billion**

Hurricane Melissa Relief and Recovery - \$1.7 billion to facilitate Phase 2 of the Ministry of Health Relief and Recovery programme



“A total of \$183.5 billion is allocated to the Ministry of Health & Wellness to meet its ongoing operating expenses. Wages and Salaries account for \$108.9 billion of the total sum.”



MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT (MLGCD)

\$27.9 billion is allocated to meet ongoing operating expenses. Including:

- **Salaries - \$13.2 billion.**
- **Public Cleansing and Garbage Disposal - \$6.6 billion**
- **Fire and Rescue Services - \$12.5 billion**
- **Golden Age Homes - \$1.1 billion**
- **Assistance to Infirmaries - \$1.5 billion**
- **Assistance to Homeless - \$137.0 million**
- **Water Supply Services (Trucking of Water) - \$104.0 million**
- **Outdoor Poor Relief - \$693.0 million**

PUBLIC DEBT SERVICE - J\$378.5 BILLION

PUBLIC DEBT SERVICE	
	J\$ Billions
Amortization	167.5
Interest	211.0
TOTAL	378.5

Source: MOFPS

(Slight Variation Due to Rounding of Numbers)

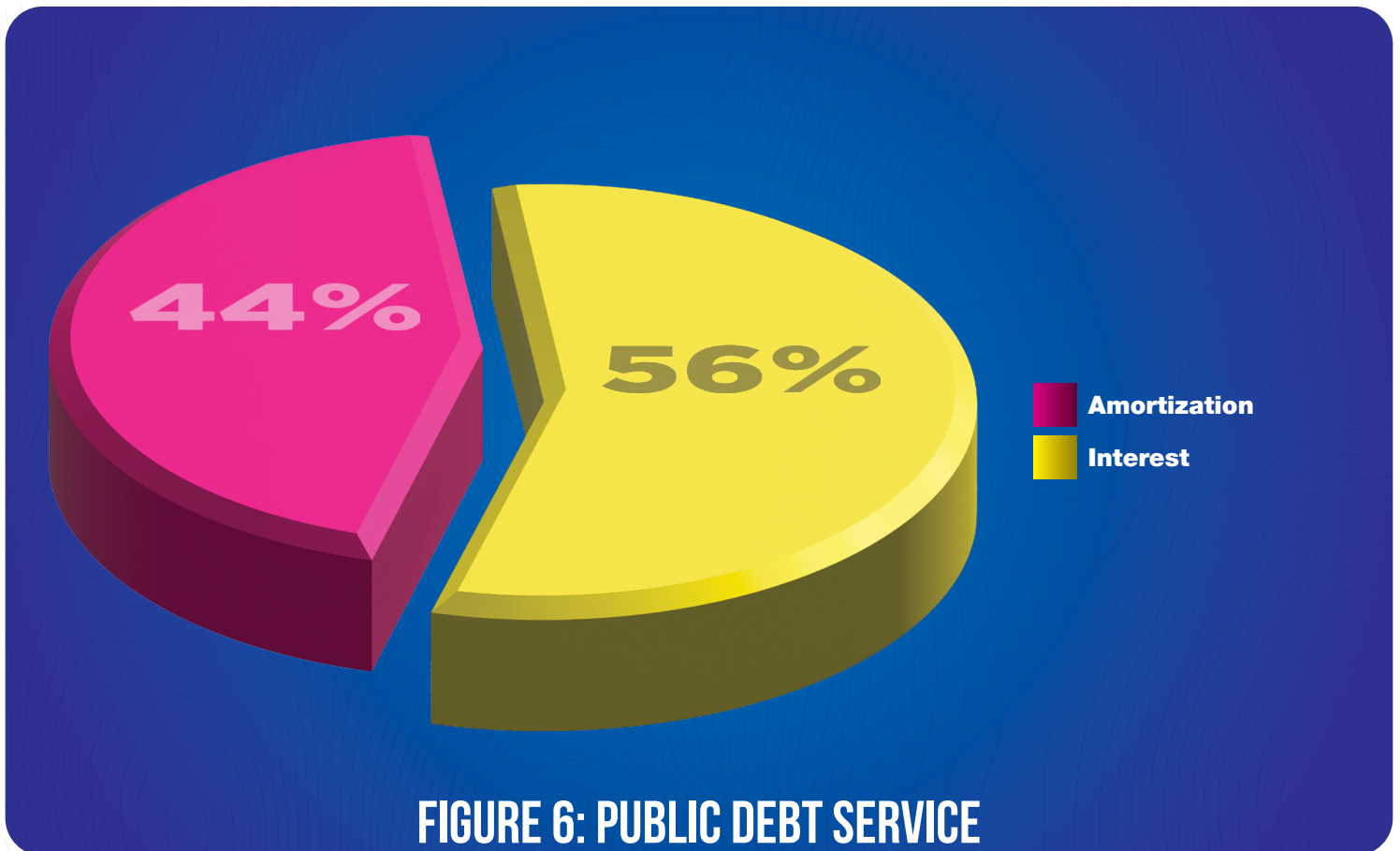


FIGURE 6: PUBLIC DEBT SERVICE

Source: MOFPS

(Slight Variation Due to Rounding of Numbers)

CAPITAL EXPENDITURE - J\$79.7 BILLION

Some major public investment projects that will be carried out by the Central Government during Fiscal Year 2026/27 are listed below:

I. NATIONAL SECURITY

- Provisions made for construction of **St. Catherine North Police Divisional Headquarters - \$970.8 million**;
- Construction of **JCF Specialised Operations West Facility - \$900.0 million** and
- Construction of the **Westmoreland Police Divisional Headquarters - \$800.0 million**.

II. OFFICE OF THE PRIME MINISTER

- **National Identification System (NIDS) for Economic Growth - \$1.8 billion** to complete the modification of **fifteen (15)** post offices for use as enrolment centres, complete the **National Identification and Registration Authority (NIRA)** Web Portal for eWallet and Digital Birth Certificates.
- **Rural Economic Development Initiative II - \$1.5 billion** to fund the construction of greenhouses, cold storage facilities and the rehabilitation of tourism enterprises/products.

III. EDUCATION

- **The Primary and Secondary Infrastructure Programme - \$1.5 billion** to support construction activities at **twelve (12)** schools, electrical upgrade at **eleven (11)** schools and fencing works at **seven (7)** schools. The project is slated to end in **March 2028**.
- **The Education System Transformation Project (ESTP) II - \$857.0 million** to engage a contractor using a design and build method for the first **STEAM** School at Bernard Lodge; finalize the **STEAM** education policy; and acquire lands for construction of the remaining schools.



IV. HEALTH



- **Health System Strengthening for the Prevention and Care-Management of Non-Communicable Diseases - \$4.1 billion** to support on-going construction works and commence procurement of equipment for the facilities; to pilot a second-round of the Chronic Care Model in five (5) health centres; collect data and report on the fourth instalment of the Jamaica Health and Lifestyle survey.
- **Redevelopment of the Cornwall Regional Hospital - \$5.4 billion** to support ongoing project implementation activities and meet expenses associated with the acquisition of medical equipment.
- **Western Children and Adolescent Hospital - \$3.0 billion** to acquire essential medical equipment. The project is financed by a grant from the Republic of China,
- **Redevelopment and Modernisation of the University Hospital of the West Indies - \$1.4 billion** to supervise the works contractor and validate certificate claims and engage a biomedical consultant to verify the list of equipment and develop specifications as necessary.

V. AGRICULTURE

- **Rehabilitation of Research Centres Phase II - \$950.0 million** to complete ongoing and new agricultural infrastructure activities across the research stations (Bodles, Montpelier, Hounslow, Orange River, Top Mountain), including: (i) enhancement of livestock facilities (ii) road repairs at several research stations (iii) crop and pasture development (iv) administrative and residential houses development (v) installation of electronic access control and surveillance systems.
- **Essex Valley Irrigation Infrastructure Development Programme - \$904.4 million** to supply and install pumps, switchgears and other essential equipment required to operationalize the irrigation and renewable energy systems; complete the produce handling facility, which is expected to strengthen post-harvest management and improve market readiness for farmers.



VI. WATER SUPPLY INFRASTRUCTURE

- **Western Parishes Water Supply and Resilience Improvement Programme - \$11.0 billion** to continue the development of designs for the new transmission infrastructure between Martha Brae, Trelawny and Leaders Avenue, Montego Bay and from Lucea, Hanover to Negril, Westmoreland and commence the procurement and installation of pipes, fittings and appurtenances to replace the existing aged pipeline infrastructure.

VII. ECONOMIC DEVELOPMENT AND INFRASTRUCTURE

- **Montego Bay Perimeter Road - \$11.6 billion** for land acquisition activities for both the Montego Bay and Long Hill Bypasses, civil works on the Montego Bay and Long Hill Bypasses, improvement of the Barnett Street/West Green Avenue intersection. The Montego Bay Bypass is programmed for completion by March 2027.
- **Shared Prosperity through Accelerated Improvement to Our Road Network (SPARK) - \$4.5 billion** to continue the rehabilitation of roads in all parishes and the replacement of old leaking water mains, where necessary.
- **Southern Coastal Highway Improvement Project - \$2.0 billion** to complete works on Tranche 3 of the local roadworks and install pipeline along the corridors and continue remedial works in areas where defects have been identified.
- **Electronic Land Titling Project - \$1.6 billion**, to improve the efficiency of land registration from application through to issuing of legally binding proof of title.



ALLOCATION OF 2026/27 BUDGET TO PORTFOLIO MINISTRIES AND DEPARTMENTS

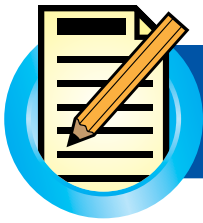
MINISTRY/DEPARTMENT	COMP. OF EMP.*	NON-COMP.**	CAPITAL	TOTAL
	J\$ Billions	J\$ Billions	J\$ Billions	J\$ Billions
Ministry of Agriculture, Fisheries and Mining	9.6	8.1	3.1	20.8
Ministry of Culture, Gender, Entertainment and Sport	3.8	3.9	-	7.7
Ministry of Economic Growth and Infrastructure Development	6.9	11.7	21.9	40.5
Ministry of Education, Skills Youth and Information	145.5	71.8	3.4	220.7
Ministry of Finance and the Public Service	74.0	112.9	17.9	204.8
Ministry of Foreign Affairs and Foreign Trade	3.9	4.8	-	8.7
Ministry of Health and Wellness	112.7	76.4	13.8	202.9
Ministry of Industry, Investment and Commerce	4.9	3.7	-	8.6
Ministry of Justice and Constitutional Affairs	13.4	8.4	0.2	22.0
Ministry of Labour and Social Security	4.6	16.7	0.3	21.6
Ministry of Local Government and Community Development	13.2	14.7	-	27.9
Ministry of National Security and Peace	91.1	32.8	2.7	126.6
Ministry of Energy, Transport and Telecommunications	8.2	17.5	0.9	26.6
Ministry of Tourism	4.0	12.8	-	16.8
Ministry of Water, Environment and Climate Change	2.2	2.4	11.2	15.8
Auditor General	1.3	0.3	-	1.6
His Excellency the Governor-General and Staff	0.3	0.5	-	0.8
Houses of Parliament	1.9	0.6	-	2.5
Independent Commission of Investigations	0.8	0.7	-	1.5
Independent Fiscal Commission	0.2	0.2	-	0.4
Integrity Commission	1.2	0.7	-	1.9
Office of the Cabinet	0.7	2.2	-	2.9
Office of the Children's Advocate	0.3	0.3	-	0.6
Office of the Prime Minister	49.8	23.8	4.3	77.9
Office of the Public Defender	0.2	0.2	-	0.4
Office of the Services Commissions	0.5	0.1	-	0.6
TOTAL	555.2	428.2	79.7	1,063.1

* - COMPENSATION OF EMPLOYEES

** - NON-COMPENSATION

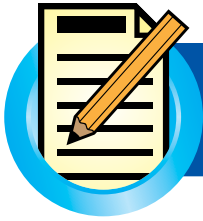
Source: MOFPS

(Slight Variation Due to Rounding of Numbers)



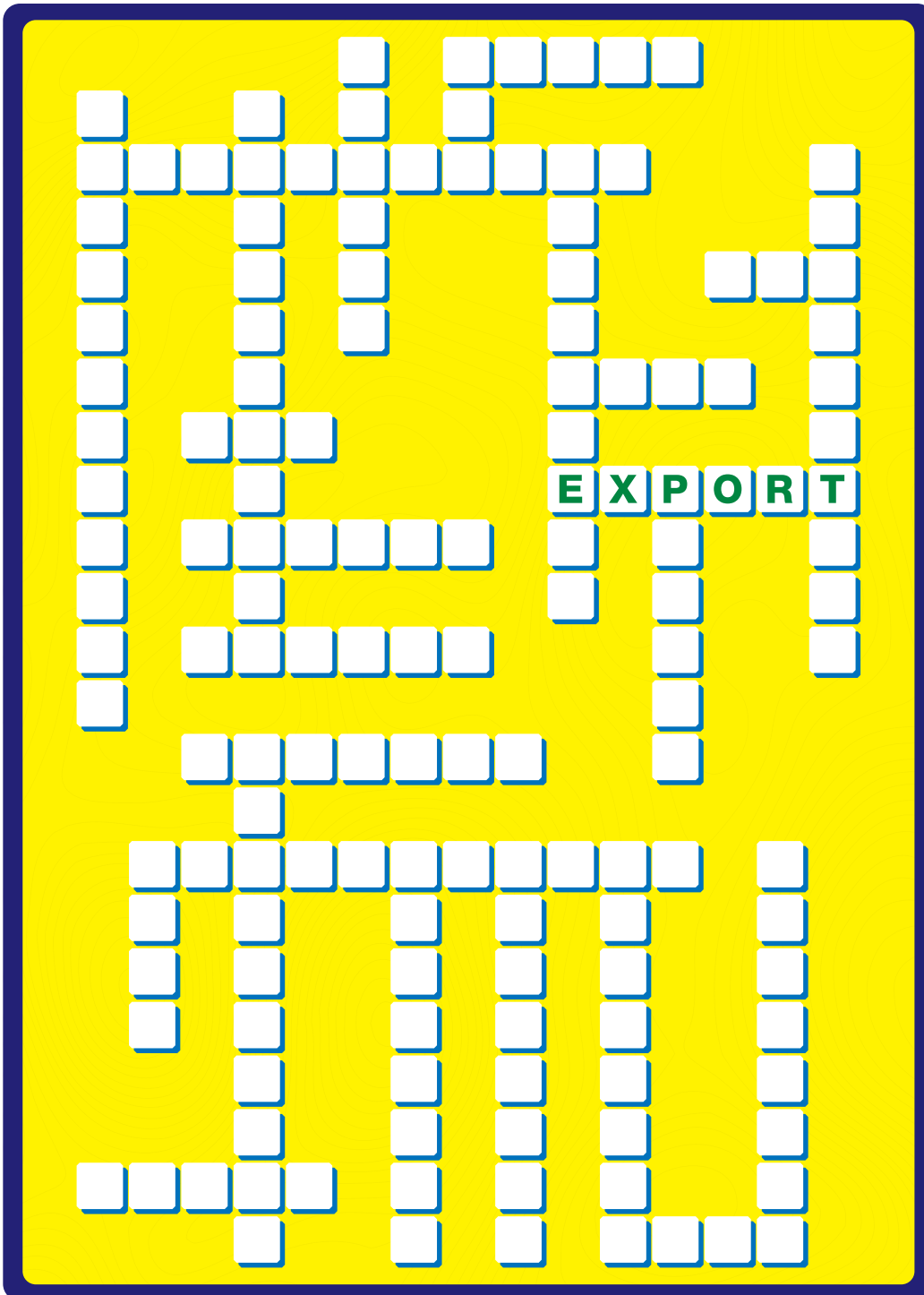
DID YOU KNOW THAT...

- As of **May 1, 2026**, a **Special Consumption Tax (SCT)** will be applied to **Non-Alcoholic Sweetened Beverages** at a rate of **22 cents per gram of added sugar**? The less sugar in your sweetened drink, the less tax you pay;
- **Two (2) Science, Technology, Engineering, Arts and Mathematics (STEAM)** schools will be built in **2026/27**? One in Bernard Lodge, St. Catherine and one in Minard, St. Ann;
- The **Minimum Wage** is to be increased in **FY 2026/27**? Yes, it will move from **\$16,000** to **\$17,000** as of **July 1, 2026**;
- The **NHT Hurricane Relief Loan** programme will be extended to **March 2027**? Qualified persons may get up to **\$3.5 million** at concessional **2%** interest to support disaster resilience upgrades;
- The Government is establishing an authority to drive post hurricane recovery following the passage of **Hurricane Melissa**? Yes, the **National Reconstruction and Resilience Authority (NaRRA)** will serve as a point of national project coordination that will speed up development and procurement approvals.



BUDGET WORD GRID PUZZLE

Complete the grid with the budget-related terms provided.
Start with one given clue.



THREE LETTERS

- Act
- Job
- Tax

FOUR LETTERS

- Debt
- Loan
- Rate

FIVE LETTERS

- Audit
- Grant

SIX LETTERS

- Budget
- Export*

- Fiscal
- Inflow
- Policy

SEVEN LETTERS

- Finance

EIGHT LETTERS

- Ministry
- National
- Official
- Trillion

NINE LETTERS

- Recurrent

TEN LETTERS

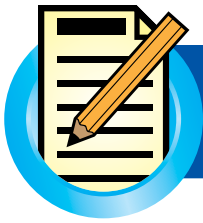
- Investment
- Subvention

ELEVEN LETTERS

- Development
- Expenditure
- Legislation

TWELVE LETTERS

- Negotiations



BUDGET WORD SEARCH

How quickly can you find these budget-related terms and see what the unused letters reveal?

E	P	R	I	M	A	R	Y	S	U	R	P	L	U	S	T	H	T
N	E	N	A	T	I	F	O	R	M	U	L	A	T	I	O	N	E
V	O	N	D	E	V	E	L	O	P	M	E	N	T	N	A	L	N
I	N	V	E	S	T	M	E	N	T	S	V	B	U	D	L	R	I
R	E	S	U	L	T	S	D	G	E	T	Y	C	O	U	A	E	B
O	O	V	E	R	S	I	G	H	T	N	T	Y	R	S	I	V	A
N	I	B	E	X	P	E	N	S	E	S	R	U	T	T	C	E	C
M	E	S	P	E	R	F	O	R	M	A	N	C	E	R	N	N	O
E	D	U	C	A	T	I	O	N	T	T	O	T	H	Y	A	U	N
N	E	D	E	V	E	L	O	N	A	P	M	E	T	A	N	E	S
T	E	N	H	T	L	A	E	H	R	E	V	I	E	W	I	T	O
A	N	Y	E	N	O	M	D	G	G	R	O	W	T	H	F	R	L
A	L	L	O	C	A	T	E	O	E	W	T	H	O	F	T	H	I
E	C	I	T	I	Z	E	N	S	T	E	G	D	U	B	E	C	D
O	N	O	L	M	Y	I	T	I	P	R	O	J	E	C	T	S	A
S	E	R	V	E	R	Y	B	Y	R	O	T	C	E	J	A	R	T
O	A	D	Y	S	P	R	O	C	U	R	E	M	E	N	T	B	E
P	U	B	L	I	C	D	E	B	T	U	S	I	N	E	S	S	D

ALLOCATE
BUDGET
CABINET
CITIZENS
CONSOLIDATED
DEVELOPMENT
EDUCATION
ENVIRONMENT
EXPENSES
FINANCIAL

FORMULATION
GROWTH
HEALTH
INDUSTRY
INVESTMENTS
LEVY
MONEY
OVERSIGHT
PARLIAMENTARY
PERFORMANCE

PRIMARY SURPLUS
PROCUREMENT
PROJECTS
PUBLIC DEBT
RESULTS
REVENUE
REVIEW
SENATE
TARGET
TRAJECTORY

HOW TO ACCESS GOVERNMENT OF JAMAICA'S BUDGET DOCUMENTS

Please visit the **MOFPS website** at www.mof.gov.jm to access the following budget documents:

- Estimates of Expenditure 2026/27 (Central Government);
- Revenue Estimates 2026/27 (Central Government);
- Jamaica Public Bodies Estimates of Revenue and Expenditure for the year ending March 2027;
- Public Sector Consolidated Estimates of Expenditure 2026/27;
- Fiscal Policy Paper FY 2026/27;
- Medium Term Debt Management Strategy FY 2026/27 - FY 2029/30;
- Revenue Measures for FY 2026/27 and
- Tax Expenditure Statement 2026/27

Questions on any aspect of the budget which require further explanation should be sent to the **Ministry of Finance and the Public Service Access to Information Unit:**

E-mail: ati@mof.gov.jm; Telephone: **(876) 932-5043**;


Feedback on the **Citizens' Guide to the 2026/2027 Budget** may be sent to:

mofps.pr@mof.gov.jm



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