

CENTRAL GOVERNMENT SUMMARY ACCOUNTS
Fiscal Monitoring Table
FY 2014/15

(in millions of Jamaica dollars)

Item	Prov. Apr	Prov. May	Prov. Apr-May	Budget Apr-May	Diff	Diff %
Revenue & Grants	24,731.0	29,344.9	54,075.9	51,943.7	2,132.2	4.1%
Tax Revenue	22,710.8	27,581.3	50,292.1	48,415.8	1,876.3	3.9%
Non-Tax Revenue	1,759.1	1,701.7	3,460.8	3,034.0	426.8	14.1%
Bauxite Levy	0.0	0.0	0.0	0.0	0.0	0.0%
Capital Revenue	96.9	61.7	158.6	73.5	85.1	115.8%
Grants	164.2	0.2	164.4	420.4	-256.0	-60.9%
Expenditure	33,883.7	32,798.7	66,682.4	69,553.5	-2,871.1	-4.1%
Recurrent Expenditure	30,755.9	31,377.4	62,133.3	63,520.5	-1,387.2	-2.2%
Programmes	9,817.9	7,566.4	17,384.3	18,060.2	-675.9	-3.7%
Wages & Salaries	13,063.4	15,642.1	28,705.5	29,457.3	-751.8	-2.6%
Interest	7,874.6	8,168.9	16,043.5	16,003.0	40.5	0.3%
Domestic	5,444.6	4,147.9	9,592.5	9,509.3	83.2	0.9%
External	2,430.0	4,021.0	6,451.0	6,493.7	-42.7	-0.7%
Capital Expenditure	3,127.8	1,421.3	4,549.1	6,033.0	-1,483.9	-24.6%
Capital Programmes	3,127.8	1,421.3	4,549.1	6,033.0	-1,483.9	-24.6%
Fiscal Balance (Surplus + / Deficit -)	-9,152.7	-3,453.8	-12,606.5	-17,609.8	5,003.3	-28.4%
Loan Receipts	1,309.0	4,647.6	5,956.6	6,983.0	-1,026.4	-14.7%
Domestic	1172.5	3813.5	4,986.0	5,076.1	-90.1	-1.8%
External	136.5	834.1	970.6	1,906.9	-936.3	-49.1%
Amortization	4117.2	3948.9	8,066.1	8,307.8	-241.7	-2.9%
Domestic	1344.2	1700.5	3,044.7	3,030.9	13.8	0.5%
External	2773.0	2248.4	5,021.4	5,276.9	-255.5	-4.8%
Overall Balance (Surplus + / Deficit -)	-11,960.9	-2,755.1	-14,716.0	-18,934.6	4,218.6	-22.3%
Primary Balance (Surplus + / Deficit -)	-1,278.1	4,715.1	3,437.0	-1,606.8	5,043.8	-313.9%

**DETAILS OF REVENUE
FY 2014/15**

(in millions of Jamaica dollars)

Item	Prov. Apr	Prov. May	Prov. Apr-May	Budget Apr-May	Diff	Diff %
Revenue & Grants	24,731.0	29,344.8	54,075.9	51,943.6	2,132.3	4.1%
Tax Revenue	22,710.8	27,581.2	50,292.1	48,415.7	1,876.4	3.9%
Income and profits	6,238.5	8,052.4	14,290.9	13,115.4	1,175.5	9.0%
Bauxite/alumina	0	0	0.0	0.0	0.0	0.0%
Other companies	979.5	702.8	1,682.3	1,564.9	117.4	7.5%
PAYE	4,963.5	6,130.3	11,093.8	11,177.8	-84.0	-0.8%
Tax on dividend	284.1	150.4	434.5	301.1	133.4	44.3%
Other individuals	245.3	157.3	402.6	489.6	-87.0	-17.8%
Tax on interest	-233.9	911.6	677.7	-418.0	1,095.7	-262.1%
Environmental Levy	204.9	154.4	359.3	390.6	-31.3	-8.0%
Production and consumption	7,363.4	9,459.0	16,822.5	16,286.4	536.1	3.3%
MBT	0.0	0.0	0.0	0.0	0.0	0.0%
SCT	1,176.8	726.9	1,903.6	1,904.2	-0.6	0.0%
Motor vehicle licenses	225.9	227.5	453.4	412.7	40.7	9.9%
Other licenses	45.2	31.6	76.8	58.4	18.4	31.5%
Betting, gaming and lottery	199.2	226.3	425.5	509.0	-83.5	-16.4%
Accommodation Tax	181.1	158.9	340.0	274.9	65.1	23.7%
Education tax	1,521.6	1,666.8	3,188.4	3,099.4	89.0	2.9%
Telephone Call Tax	112.7	789.9	902.6	632.2	270.4	42.8%
Contractors levy	63.7	66.9	130.6	155.0	-24.4	-15.7%
GCT (Local)	3,130.5	4,577.3	7,707.8	7,642.0	65.8	0.9%
Stamp Duty (Local)	706.9	986.9	1,693.8	1,598.6	95.2	6.0%
International Trade	8,904.0	9,915.4	18,819.4	18,623.3	196.1	1.1%
Custom Duty	2,137.1	2,177.2	4,314.3	4,332.6	-18.3	-0.4%
Stamp Duty	179.0	159.9	338.9	349.7	-10.8	-3.1%
Travel Tax	970.3	780.1	1,750.4	1,710.4	40.0	2.3%
GCT (Imports)	4,617.6	4,432.1	9,049.7	9,283.3	-233.6	-2.5%
SCT (imports)	1,000.0	2,366.1	3,366.1	2,947.2	418.9	14.2%
Non-Tax	1,759.1	1,701.7	3,460.8	3,034.0	426.8	14.1%
Bauxite Levy	0.0	0.0	0.0	0.0	0.0	0.0%
Capital	96.9	61.7	158.6	73.5	85.1	115.8%
Grants	164.2	0.2	164.4	420.4	-256.0	-60.9%

Ministry of Finance & Planning
June 30, 2014