

CENTRAL GOVERNMENT SUMMARY ACCOUNTS
Fiscal Monitoring Table
FY 2014/15

(in millions of Jamaica dollars)

Item	Prov. April	Prov. May	Prov. June	Prov. July	Prov. August	Prov. Sep	Prov. Oct	Prov. Apr-Oct	Budget Apr-Oct	Diff	Diff %
Revenue & Grants	24,731.0	29,344.9	36,120.1	31,562.8	28,790.1	37,365.6	30,201.6	218,115.5	224,395.5	-6,280.0	-2.8%
Tax Revenue	22,710.8	27,581.3	31,617.7	29,706.4	24,944.8	32,469.2	27,568.6	196,598.3	203,975.5	-7,377.2	-3.6%
Non-Tax Revenue	1,759.1	1,701.7	4,244.5	1,504.7	1,585.6	4,630.5	1,459.3	16,885.4	15,602.5	1,282.9	8.2%
Bauxite Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Capital Revenue	96.9	61.7	21.5	143.8	477.6	123.0	91.2	1,015.7	395.4	620.3	156.9%
Grants	164.2	0.2	236.4	207.9	1,782.1	142.9	1,082.5	3,616.2	4,422.1	-805.9	-18.2%
Expenditure	33,883.7	32,798.7	37,240.0	35,808.0	38,064.3	29,065.7	38,077.7	244,938.1	257,454.1	-12,516.0	-4.9%
Recurrent Expenditure	30,755.9	31,377.4	35,845.0	33,949.0	36,413.2	28,487.0	32,487.0	229,314.5	236,598.5	-7,284.0	-3.1%
Programmes	9,817.9	7,566.4	6,941.1	10,872.4	9,003.2	8,254.8	9,616.4	62,072.2	63,482.1	-1,409.9	-2.2%
Wages & Salaries	13,063.4	15,642.1	12,268.7	12,434.8	15,467.3	12,979.4	12,679.8	94,535.5	97,389.6	-2,854.1	-2.9%
Interest	7,874.6	8,168.9	16,635.2	10,641.8	11,942.7	7,252.8	10,190.8	72,706.8	75,726.8	-3,020.0	-4.0%
Domestic	5,444.6	4,147.9	9,770.9	6,601.5	10,176.4	4,274.6	5,406.7	45,822.6	47,000.5	-1,177.9	-2.5%
External	2,430.0	4,021.0	6,864.3	4,040.3	1,766.3	2,978.2	4,784.1	26,884.2	28,726.3	-1,842.1	-6.4%
Capital Expenditure	3,127.8	1,421.3	1,395.0	1,859.0	1,651.1	578.7	5,590.7	15,623.6	20,855.6	-5,232.0	-25.1%
Capital Programmes	3,127.8	1,421.3	1,395.0	1,859.0	1,651.1	578.7	5,590.7	15,623.6	20,855.6	-5,232.0	-25.1%
Fiscal Balance (Surplus + / Deficit -)	-9,152.7	-3,453.8	-1,119.9	-4,245.2	-9,274.2	8,299.9	-7,876.1	-26,822.6	-33,058.6	6,236.0	-18.9%
Loan Receipts	1,309.0	4,647.6	9,565.8	91,688.4	7,251.0	12,138.2	4,527.6	131,127.6	63,712.2	67,415.4	105.8%
Domestic	1172.5	3813.5	1,174.4	1,174.7	6,718.2	3,380.0	3,511.7	20,945.0	26,945.8	-6,000.8	-22.3%
External	136.5	834.1	8,391.4	90,513.7	532.8	8,758.2	1,015.9	110,182.6	36,766.4	73,416.2	199.7%
Amortization	4117.2	3948.9	4689.7	5420.1	5972.1	8628.4	25718.8	58,495.2	55,815.6	2,679.6	4.8%
Domestic	1344.2	1700.5	2,688.9	1,174.3	4,159.8	1,313.9	1,173.9	13,555.5	11,961.5	1,594.0	13.3%
External	2773.0	2248.4	2,000.8	4,245.8	1,812.3	7,314.5	24,544.9	44,939.7	43,854.1	1,085.6	2.5%
Overall Balance (Surplus + / Deficit -)	-11,960.9	-2,755.1	3,756.2	82,023.1	-7,995.3	11,809.7	-29,067.3	45,809.8	-25,162.0	70,971.8	-282.1%
Primary Balance (Surplus + / Deficit -)	-1,278.1	4,715.1	15,515.3	6,396.6	2,668.5	15,552.7	2,314.7	45,884.2	42,668.2	3,216.0	7.5%

**DETAILS OF REVENUE
FY 2014/15**

(in millions of Jamaica dollars)

Item	Prov. Apr	Prov. May	Prov. June	Prov. July	Prov. August	Prov. Sep	Prov. Oct	Prov. Apr-Oct	Budget Apr-Oct	Diff	Diff %
Revenue & Grants	24,731.0	29,344.6	36,120.1	31,562.8	28,790.1	37,365.4	30,201.5	218,115.5	224,395.6	-6,280.1	-2.8%
Tax Revenue	22,710.8	27,581.0	31,617.7	29,706.4	24,944.8	32,469.0	27,568.5	196,598.3	203,975.6	-7,377.3	-3.6%
Income and profits	6,238.5	8,052.3	10,284.4	8,104.8	7,539.2	10,446.6	7,441.4	58,107.2	58,776.8	-669.6	-1.1%
Bauxite/alumina	0	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0%
Other companies	979.5	702.8	3,517.9	1,102.6	329.7	4,013.6	795.0	11,441.1	15,977.5	-4,536.4	-28.4%
PAYE	4,963.5	6,130.3	5,570.8	5,514.1	5,608.9	5,554.4	5,531.9	38,873.9	37,680.1	1,193.8	3.2%
Tax on dividend	284.1	150.4	85.6	312.5	10.7	93.8	257.9	1,195.0	1,167.8	27.2	2.3%
Other individuals	245.3	157.2	315.5	168.2	122.7	267.2	109.4	1,385.5	1,547.6	-162.1	-10.5%
Tax on interest	-233.9	911.6	794.6	1,007.4	1,467.2	517.6	747.2	5,211.7	2,403.8	2,807.9	116.8%
Environmental Levy	204.9	154.4	179.3	305.5	218.9	180.1	178.1	1,421.2	1,253.9	167.3	13.3%
Production and consumption	7,363.4	9,458.9	11,261.3	10,166.1	7,103.3	11,141.6	9,512.6	66,007.2	71,658.4	-5,651.2	-7.9%
Minimum Business Tax (MBT)	0.0	0.0	243.4	34.6	20.1	234.1	41.2	573.4	780.0	-206.6	-26.5%
SCT	1,176.8	726.8	1,549.6	808.7	-321.6	520.8	399.3	4,860.4	6,560.4	-1,700.0	-25.9%
Motor vehicle licenses	225.9	227.5	223.1	236.3	193.8	212.5	217.9	1,537.0	1,484.5	52.5	3.5%
Other licenses	45.2	31.6	26	28.3	15.8	28.5	17.6	193.0	214.3	-21.3	-10.0%
Betting, gaming and lottery	199.2	226.3	200.5	246.7	207.7	181.7	222.8	1,484.9	1,978.8	-493.9	-25.0%
Accommodation Tax	181.1	158.9	209.1	169.3	122.6	201.1	116.4	1,158.5	1,059.6	98.9	9.3%
Education tax	1521.6	1,666.8	1,596.7	1,611.6	1,558.5	1,635.8	1,469.1	11,060.1	10,692.3	367.8	3.4%
Telephone Call Tax	112.7	789.9	589.1	576.2	128.2	613.6	1,078.9	3,888.6	4,069.6	-181.0	-4.4%
Contractors levy	63.7	66.9	63.6	90.7	68.2	78.5	69.9	501.5	598.0	-96.5	-16.1%
GCT (Local)	3130.5	4,577.3	5,820.1	5,090.4	4,471.9	6,588.9	5,074.5	34,753.6	38,508.1	-3,754.5	-9.7%
Stamp Duty (Local)	706.9	986.9	740.1	1,273.3	638.1	846.1	805.0	5,996.4	5,712.8	283.6	5.0%
International Trade	8,904.0	9,915.4	9,892.7	11,130.0	10,083.4	10,700.7	10,436.4	71,062.6	72,286.5	-1,223.9	-1.7%
Custom Duty	2,137.1	2,177.2	2,112.6	2,341.9	1,976.8	2,031.1	2,287.8	15,064.5	16,011.5	-947.0	-5.9%
Stamp Duty	179.0	159.9	160.0	162.7	134.9	136.2	152.4	1,085.1	1,135.5	-50.4	-4.4%
Travel Tax	970.3	780.1	742.8	997.6	929.1	821.1	604.9	5,845.9	5,289.8	556.1	10.5%
GCT (Imports)	4,617.6	4,432.1	4,357.7	5,148.6	4,251.0	4,537.8	4,884.4	32,229.2	34,288.5	-2,059.3	-6.0%
SCT (imports)	1,000.0	2,366.1	2,519.6	2,479.2	2,791.6	3,174.5	2,506.9	16,837.9	15,561.2	1,276.7	8.2%
Non-Tax	1,759.1	1,701.7	4,244.5	1,504.7	1,585.6	4,630.5	1,459.3	16,885.4	15,602.5	1,282.9	8.2%
Bauxite Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Capital	96.9	61.7	21.5	143.8	477.6	123.0	91.2	1,015.7	395.4	620.3	156.9%
Grants	164.2	0.2	236.4	207.9	1,782.1	142.9	1,082.5	3,616.2	4,422.1	-805.9	-18.2%

Ministry of Finance & Planning
November 28, 2014