



ORG Policy Analysis of the 2026/2027 National Budget

Fiscal Progress Must Be Matched by Investments in Trust, Transparency, and Participation

The 2026/2027 Budget reflects continued progress toward several important fiscal objectives. Government projects recurrent revenues of \$4.36 billion, up from \$3.89 billion in FY2025/26, while continuing its efforts to reduce the debt-to-GDP ratio from 64.6 percent to 59.9 percent in the coming fiscal year and further to 52.2 percent by FY2028/29. If achieved, these would represent significant accomplishments and demonstrate a continued commitment to fiscal discipline and economic stability. At the same time, budgets are ultimately statements of priorities. They tell us not only what government intends to do, but where it is choosing to invest its resources to achieve those objectives.

From ORG's perspective, the 2026/2027 Budget presents a mixed but important picture. There are several positive investments and policy signals that deserve recognition. The Budget continues to prioritize education, including support for school infrastructure and workforce development, while also providing additional resources for autism services and support for persons with disabilities. Commitments to land reform and improvements in land administration have the potential to address longstanding challenges that affect economic opportunity and access to home ownership. The continued funding of the Fiscal Responsibility Council demonstrates an ongoing commitment to independent fiscal oversight and monitoring of public finances. The Government has also outlined ambitions around digital transformation, modernization of public services, family island development planning, and reforms to key public institutions, all of which could contribute to improved efficiency, improved service delivery, and stronger economic performance if effectively implemented.

These investments are important because they seem to point to a broader agenda of reform and modernization. However, achieving the outcomes envisioned in the Budget will depend on more than financial resources, technology, or administrative efficiency. Many of the Government's stated objectives—including increasing revenue collection, implementing significant policy reforms, modernizing public services, and maintaining support for fiscal consolidation—ultimately rely on public confidence and cooperation. Citizens are more likely to comply with regulations, support reforms, share information, and engage constructively when they believe institutions are transparent, accountable, and responsive to their concerns.

The historically low voter participation seen during the 2026 General Election should serve as a reminder that trust and engagement cannot be taken for granted. Research consistently shows that declining participation is often associated with broader declines in confidence in institutions and reduced willingness to engage in civic life more generally. If public trust is to be



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strengthened, investments in transparency, accountability, access to information, and meaningful public participation cannot remain secondary priorities. They are not simply governance initiatives; they are foundational investments that help create the public confidence necessary for economic reforms, public sector modernization, and national development efforts to succeed over the long term.

Transparency and Accountability: Strong Commitments, Limited Resources

One of the clearest themes emerging from the Budget is the disconnect between the Government's repeated commitments to transparency and accountability and the resources allocated to the institutions responsible for delivering those outcomes.

The Ministry of Finance identifies accountability and transparency among its core objectives. The Fiscal Responsibility framework itself is built on principles of transparency, accountability, and responsible governance. The Speech from the Throne also committed the Government to fully implementing the Freedom of Information Act and ensuring public servants are trained to meet its requirements. Yet when one examines the allocations supporting these commitments, it becomes difficult to see how full implementation will be achieved.

Freedom of Information

The Freedom of Information Act remains one of the most important governance reforms enacted in The Bahamas over the past decade. Freedom of Information is not simply about access to documents. It helps citizens understand how decisions are made, how public funds are spent, how contracts are awarded, and how government performs. It strengthens accountability, improves public administration, reduces opportunities for corruption, and fosters greater trust in institutions. Successive governments have recognized these benefits.

However, the Budget does not appear to demonstrate a pathway toward full implementation. The \$140,000 allocated for 2026/27 and again in 2027/28 and 2028/29 are wholly inadequate for full implementation.

The staffing establishment for the Freedom of Information Unit identifies only a single Assistant Commissioner position. At the same time, the terms of the Information Commissioner and Deputy Commissioners have expired, leaving uncertainty about the leadership and oversight structure required to move implementation forward.

Previous implementation plans presented by government contemplated a significantly more robust system, including:

- a fully operational Information Commissioner's Office;
- deputy commissioners;
- trained information officers throughout government;



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- public education campaigns;
- technology systems;
- records management improvements; and
- phased implementation across ministries and agencies.

ORG's previous review of the implementation framework estimated that approximately \$1 million annually would be required to support meaningful implementation.

The Budget does not currently demonstrate that level of investment, nor does it show a multi-year growth trajectory that would indicate how full implementation will occur. The concern is not simply the amount allocated. It is the absence of a visible implementation roadmap.

Ombudsman

The Ombudsman is intended to provide citizens with an independent avenue to seek redress when they believe they have been treated unfairly by public authorities.

The Budget allocates approximately \$40,000 for the Ombudsman and projects no meaningful increase over the forward estimates period. Given the scope of the Ombudsman's intended responsibilities, it is difficult to see how this allocation would support meaningful operational capacity, public awareness, investigations, or citizen access.

Independent Commission of Investigations

The Independent Commission of Investigations receives an increase from approximately \$30,000 to \$100,000. While any increase is welcome, the allocation remains modest and is projected to remain flat in future years. Again, the issue is not merely the amount. It is the absence of a clear growth path demonstrating how the institution will build the capacity necessary to perform the role envisioned by Parliament.

Public Disclosures and Whistleblower Protections

The Public Disclosures Committee receives an allocation of approximately \$80,000.

This is particularly noteworthy because the Public Disclosures framework has previously been identified as an area requiring legislative review and strengthening. Yet the Budget provides little indication of how those reforms will be supported.

Equally concerning is the absence of any dedicated allocation supporting broader implementation of whistleblower protections and the Protected Disclosures framework.

Taken together, Freedom of Information, the Ombudsman, the Independent Commission of Investigations, and Public Disclosures form much of the accountability infrastructure intended to strengthen trust in public institutions. Yet collectively they receive only a fraction of the investment being directed toward other areas of government modernization.

Revenue Collection Receives Significant Investment

The contrast becomes particularly apparent when examining investments in revenue administration. Within the Department of Inland Revenue, the Budget includes approximately \$3



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million in increased consultancy expenditures along with nearly \$1 million in additional contract salary expenditures. Similarly, Customs receives more than \$2 million in combined increases for salaries and consultancy services. ORG recognizes that investments in modernization, technology, and revenue administration can generate important returns. Government's fiscal objectives depend heavily on improved revenue performance.

However, there is an important lesson from international experience.

The World Bank, OECD, and other institutions have repeatedly found that transparency and trust improve tax compliance and revenue collection. Citizens are more likely to comply when they believe institutions are fair, transparent, and accountable.

In other words, transparency is not simply a governance expense. It is part of a revenue strategy.

The Government projects revenue growth of nearly half a billion dollars in FY2026/27 alone. Investments in the systems that build public trust should be viewed through the same lens as investments in the systems that collect revenue.

Fiscal Responsibility Council: An Example Worth Following

One accountability institution that does receive meaningful support is the Fiscal Responsibility Council. The increase to approximately \$500,000 reflects recognition of the value of independent oversight and objective analysis. This investment demonstrates what it looks like when government aligns stated policy objectives with financial resources.

ORG welcomes this increase and encourages a similar approach toward other accountability institutions.

Community Organizations: An Opportunity for Impact

The Budget contains a welcome new allocation of \$750,000 for autism support services.

This is an important investment that acknowledges a real and growing need among Bahamian families.

Similarly, the Salvation Army School for the Blind receives an increase in support.

However, the increase for the School for the Blind is only approximately \$20,000.

While any increase is appreciated, it is difficult to ignore how modest this adjustment is when viewed against the realities facing community organizations across the country.

The Government itself has acknowledged rising costs associated with inflation, global economic pressures, and increased demands on social services. Those same pressures are being felt by the non-profit organizations that often serve as the first line of support for vulnerable communities.

Across The Bahamas, community organizations are providing services in:

- youth development;
- education;



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- disability support;
- family services;
- violence prevention;
- environmental protection;
- workforce development;
- food security;
- mental health; and
- community resilience.

Many are doing so while facing increasing staffing, insurance, transportation, utility, and operational costs. Yet outside of a handful of targeted increases, support for the sector remains largely flat. This represents a missed opportunity.

Non-profit organizations should not simply be viewed as recipients of government assistance. They are development partners delivering measurable public benefit and often extending services to communities in ways government cannot easily do alone.

Support should be calibrated not only to historical allocations but to current realities, increasing demand, and demonstrated impact.

National Development Planning: A Missing Piece

ORG was encouraged to see references to land use planning and long-term development priorities.

The allocation of approximately \$300,000 for the Registry of Lands and land reform initiatives is a positive step and reflects recognition of the importance of land administration to economic development, investment, housing, and property rights.

However, it remains unclear how the National Development Plan will be advanced institutionally. There does not appear to be a dedicated budget line supporting a National Planning Institute under the Ministry of National Development.

This is significant because the National Planning Institute has long been envisioned as the entity responsible for coordinating implementation, monitoring progress, supporting consultation, and maintaining continuity beyond political cycles. Without dedicated resources, questions remain about how implementation, monitoring, stakeholder engagement, and reporting will occur.

Family Island Development Plans and Consultation

One of the most promising opportunities contained within the Government's broader policy agenda is the development of local Family Island development plans.

Done properly, these plans could help improve resilience, strengthen sustainability, support economic opportunity, and create stronger connections between national policy and local priorities.



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However, success will depend heavily on the quality of consultation.

The process must involve locals, local government representatives, businesses, youth, environmental stakeholders, faith-based organizations, and civil society groups from the earliest stages. Consultation cannot simply become a validation exercise after decisions have already been made.

The newly created Ministry of Urban Renewal and Community Relations presents an opportunity to institutionalize this kind of engagement and create genuine two-way communication between citizens and government.

Seabed Leasing Legislation

ORG remains concerned about the pace at which seabed leasing legislation is advancing.

The implications for marine resources, fisheries, tourism, environmental protection, coastal resilience, public access, and local economic opportunity are substantial.

To date, there has not been sufficient opportunity for meaningful engagement with affected stakeholders regarding the rationale, alternatives, risks, benefits, and long-term implications of the proposed framework. The Government has repeatedly emphasized consultation and community engagement. This legislation provides an important opportunity to demonstrate those commitments in practice.

Conclusion

The 2026/2027 Budget demonstrates serious attention to fiscal management and revenue generation. It contains several positive investments and reflects progress toward important fiscal objectives.

However, the Budget also reveals an imbalance. Significant resources are being directed toward revenue collection, administrative modernization, consultancies, and operational systems, while the institutions responsible for transparency, accountability, participation, and public trust continue to receive comparatively modest support.

The Bahamas cannot build sustainable public trust through legislation alone.

Freedom of Information, the Ombudsman, the Independent Commission of Investigations, Public Disclosures, meaningful consultation, community engagement, and long-term national planning all require resources if they are to move beyond aspiration and become functioning parts of the governance system.

At a time when government is asking citizens to contribute more, comply more, and trust more, there is a compelling case for greater investment in the institutions that help citizens see more, know more, participate more, and ultimately trust more. Those investments are not ancillary to national development. They are foundational to it.