



## **EXCESS LEAVE POLICY**

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**Effective: October 2022**

**To be reviewed: September 2025**

***To help the public service  
spend wisely***

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## INTRODUCTION

1. This Office of the Auditor General (OAG or “Office” hereafter) policy draws upon the guidance given in the Cayman Islands Government (CIG) Compensatory Time (Comp Time) policy personnel circular no 2 / 2018 and is drafted to be consistent with that.
2. Throughout the document where TOIL (i.e. Time Off In Lieu) is the term used and it should be noted that this terms means the same as compensatory time or comp time which is used in the CIG policy.
3. Employees are encouraged to use their annual leave and (TOIL) in the period in which it is earned as far as possible. However, as OAG’s business has an inherent cyclical nature to it and also due to operational priorities, workload pressures and on occasions, staff vacancies or sickness, employees are not always able to use their leave and can build up excessive balances of annual leave and TOIL in order to ensure OAG’s audit programme does not fall behind. This policy provides guidance on the OAG’s arrangements for dealing with significant leave balances.

## WHO IS COVERED BY THIS POLICY

4. This policy covers all individuals working at all levels and grades in the Office of the Auditor General including senior management (collectively referred to as staff in this policy).

## THE SCOPE OF THE POLICY

5. All staff are expected to comply with this policy. Breach of this policy will be dealt with under disciplinary procedures in Personnel Regulations and in serious cases, may be treated as gross misconduct that could lead to dismissal.

## RESPONSIBILITY FOR IMPLEMENTATION OF THE POLICY

6. The Auditor General has overall responsibility for the effective operation of this policy. Under Personnel Regulations the Auditor General is considered the appointing officer of all staff, unless she delegates this responsibility to another employee within the Office.
7. The Corporate Services Manager is responsible for operating the systems that ensure compliance with the Personnel Regulations and this policy when a payout to an employee arises.

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8. In cases where employees build up significant annual leave and/or TOIL balances the OAG will consider paying out these balances to support the operational effectiveness of the OAG. The pay out of an individual annual leave and/or TOIL balance will be considered on a case by case basis depending on the specific circumstances of the individual and operational needs of the OAG, balanced against ensuring equity and consistency in the treatment of all staff.

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## ANNUAL LEAVE

9. **General principles:** The pay out of excessive annual leave for those in employment should not be considered an entitlement, but something that is required to meet the operational needs of the OAG. Where operational needs are not unduly hindered, the OAG will focus on other strategies for the reduction of significant annual leave balances before considering making a pay-out.
10. Excessive annual leave balances at the end of a fiscal year or contract period is considered to be anything greater than five days more than an employee's entitlement for the current year. Therefore, annual leave balances of between 5 and 30 days annual leave above the entitlement for the current leave year may be considered for payout if a case is made. Any additional leave balances over the 30 days would continue to be carried forward as leave and other strategies considered for their reduction.
11. Based on operational needs the payout of annual leave balances will be considered for staff on the following occasions:
  - For staff on open ended contracts, the second anniversary of their date of employment with the OAG
  - For staff on fixed term contracts on the date of the renewal of their contract or after two years if on a three year contract.
12. The OAG will consider requests that vary from the general principle on the presentation of a business case that demonstrates the benefit to the OAG of doing so. If accepted, the justification / short business case is to be approved by the Auditor General to initiate any payout of annual leave.
13. The Corporate Services Manager will calculate the amount to be paid out and ensure the payment is made in accordance with the employee's compensation rate, Personnel Regulations and this policy. Payment is made at the standard hourly rate only.

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#### TIME OFF IN LIEU (TOIL)

14. **General principle:** TOIL is to be used in the fiscal period that it was earned. At the end of the fiscal year TOIL amounts for all staff will be reviewed. Amounts to be carried into the next fiscal year are to be approved by the Auditor General.
15. In exceptional circumstances the Auditor General may consider reimbursement for TOIL not utilized in the current year. For the reimbursement of TOIL an appropriate justification / business case will need to be prepared that demonstrates the benefit of the OAG doing so. The Auditor General must approve the justification / business case for the reimbursement of TOIL.
16. The Corporate Services Manager will calculate the amount to be reimbursed and ensure the payment is made in accordance with the employee's compensation rate, Personnel Regulations and this policy.
17. Maximum payout 225 hours (equivalent to 30 days like the annual leave) and is made at the standard hourly rate only.

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#### PAYOUT ON LEAVING THE OAG

18. In accordance with the Government's Personnel Regulations (2022 Revision), the OAG will pay out all outstanding annual leave and TOIL when an employee leaves the OAG.