

June 20, 2023



# 2022–23 Report on the Activities of the Office of the Parliamentary Budget Officer



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER  
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

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# Message from the Parliamentary Budget Officer

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## **Strong performance that underscores the value of independent analysis**

I am pleased to present the 2022–23 Report on the Activities of the Office of the Parliamentary Budget Officer, as outlined in the *Parliament of Canada Act*.<sup>1</sup>

As public health measures were eased, fiscal year 2022–23 brought a gradual return to normal for our day-to-day activities. The Office continued to serve Parliament with integrity and professionalism by providing independent, credible and non-partisan financial and economic analysis on a timely basis.

As federal government spending remains high compared to pre-pandemic levels, we worked diligently to analyze the impact on debt sustainability and to report on the government’s economic and budgetary projections.

In addition, we continued to monitor and analyze the impact of global economic uncertainty on Canada’s economy and national finances. We provided in-depth analysis on the state of the Canadian economy, the sustainability of government finances, inflation, and the cost of various legislative initiatives and programs as set out in the 2022–23 Work Plan.

We also continued to build and adapt our work plan based on parliamentarians’ priorities. During the fiscal year, parliamentarians expressed strong interest in questions related to the fiscal and economic



impacts of environmental policies and climate change. We responded by analysing the long-term effects of climate change on the Canadian economy and the impact of the federal government's environmental policies on households.

Finally, 2022-23 marked the release of the Office's Accessibility Action Plan, which underscores our commitment to providing a barrier-free environment for our employees, clients and the general public.

I am proud of all that the Office achieved in 2022-23. It has been my honour to work with an exemplary team of professionals. We look forward to continuing to provide relevant and accessible financial and economic analysis to parliamentarians and Canadians.

Yves Giroux,

Parliamentary Budget Officer

# Mandates

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As a result of amendments made to the *Parliament of Canada Act* in 2017, Parliament has given the Parliamentary Budget Officer (PBO) two distinct mandates:

## When Parliament is not dissolved

The PBO provides independent economic and financial analysis to the Senate and House of Commons, analyzes the estimates of the government and, if requested, estimates the financial cost of any proposal over which Parliament has jurisdiction.

## During the 120-day period before a fixed election or when Parliament is dissolved for a general election

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The PBO provides political parties, at their request, with estimates of the financial cost of election campaign proposals they are considering making.

# Activities

During the 2022–23 fiscal year, the PBO published **37 reports**, including supplementary analyses, updates, the 2023–24 Work Plan and the 2021–22 Report on Activities.

**Figure 1**  
PBO by the numbers



## Descriptive text

This figure highlights the PBO’s activities for the 2022–23 fiscal year. The Office published 32 reports, 24 Legislative Costing Notes, and 5 additional analyses. The work produced by the PBO was mentioned 732 times in parliamentary debates and 4,400 times in the media. The Office presented three virtual briefings to parliamentarians and the media, participated in 21 parliamentary committee appearances and submitted 48 information requests to federal institutions.

## Independent economic and financial analysis

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The *Parliament of Canada Act* provides that the PBO may prepare reports containing the PBO's analysis of the budget, an economic and fiscal update, a fiscal sustainability report or the estimates.<sup>2</sup>

The PBO may also prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in the PBO's annual work plan tabled in the Senate and the House of Commons.<sup>3</sup>

In 2022–23, the PBO published **7 regular reports or analyses**:

- analysis of the main, and supplementary estimates (4 reports);
- Budget 2022: Issues for Parliamentarians;
- Fiscal Sustainability Report 2022; and
- Fall Economic Statement 2022 — Issues for Parliamentarians.

In addition to the regular reports, in 2022–23, the PBO published **15 updates and stand-alone reports**, some of which supplemented regular reports, while others provided analysis of specific matters related to the nation's economy or finances:

- a stochastic debt sustainability analysis of Budget 2022;
- an assessment of the industrial and technological benefits policy;
- an analysis of consumer price inflation data;
- an estimate of the impact of the change in reference countries on Canadian patented drug prices;
- an analysis of Canada's military expenditure and the NATO 2% spending target;
- an updated financial valuation of the Trans Mountain Pipeline;
- an updated house price assessment;
- an analysis of global greenhouse gas emissions and Canadian GDP;
- an economic and fiscal outlook — October 2022;<sup>4</sup>
- a risk scenario analysis — November 2022;

- an analysis of corporate loss utilization;
- an analysis of federal program spending on housing in 2022;
- an economic and fiscal outlook — March 2023;<sup>5</sup>
- a cost estimate of the Express Entry Immigration Process; and
- a distributional analysis of the federal fuel charge under the 2030 Emissions Reduction Plan.

The PBO also published **5 supplementary analyses**, which provide relevant information and/or additional detail related to PBO publications:

- Updated fiscal cost of Bill C-234;
- Canada’s military expenditure and the NATO 2% spending target: additional analysis, requested by the House of Commons Standing Committee on Government Operations and Estimates;
- Comparison of real GDP growth forecasts;
- Public debt charges calculator update; and
- The sensitivity of fiscal projections to economic shocks.

Additionally, the PBO published **4 administrative reports**:

- The 2021–22 Report on the Activities of the Office of the Parliamentary Budget Officer;
- A 5-year legislative review of the PBO provisions in the *Parliament of Canada Act*;
- Costing election proposals for the 45th Canadian federal election; and
- The Work Plan for 2023-2024.



## Legislative Costing Note: Independence, relevance and non-partisanship

PBO legislative costing notes provide parliamentarians with cost estimates of bills that are before Parliament.

During the 2022–23 fiscal year, the PBO published **24 legislative costing notes** on various topics of interest to parliamentarians and Canadians.

Find out more about our costing notes by visiting our [website](#) or by following the PBO on [Twitter](#).

## Requests for financial analysis and cost estimates from parliamentarians

In 2022–23, the PBO received 20 requests for financial analysis and cost estimates from parliamentarians. The PBO also received several informal requests and questions over the course of the fiscal year.

The PBO published **6 reports** that were undertaken at the request of senators, MPs or parliamentary committees:

- research and comparative analysis of the Department of Crown-Indigenous Relations and Northern Affairs Canada and the Department of Indigenous Services Canada, requested by the House of Commons Standing Committee on Indigenous and Northern Affairs;
- a cost estimate for Bill C-13: An Act for the Substantive Equality of Canada's Official Languages, requested by the Senate Standing Committee on Official Languages;

- an analysis of the impact of the Canada Emergency Response Benefit and the three Canada Recovery Benefits on the Canada Child Benefit program, requested by MP Daniel Blaikie (Elmwood—Transcona);
- research and comparative analysis of Fisheries and Oceans Canada, requested by the House of Commons Standing Committee on Fisheries and Oceans;
- the life cycle cost of the Canadian surface combatants — a fiscal analysis, requested by the House of Commons Standing Committee on Government Operations and Estimates; and
- a cost estimate for Bill C-18: *Online News Act*, requested by a Member of Parliament.

# Information access

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Although some of the information the PBO needs to prepare economic and financial analysis is publicly available, much of it is not.

Under the *Parliament of Canada Act*, the PBO “is entitled, by request made to the head of a department or of a parent corporation, to free and timely access to any information under the control of the department or parent Crown corporation that is required for the performance of his or her mandate.”<sup>6</sup>

While it is often possible for the PBO to prepare an estimate of the cost of implementing a bill without having access to the government’s data, it will often be more costly and time-consuming to do so, potentially reducing the resources available to respond to requests from parliamentarians and committees. Having access to the government’s data will often improve the quality of the PBO’s estimates and make them more useful to parliamentarians.

If a government department or Crown corporation refuses to provide access to information, the PBO can notify the Speakers of the Senate and of the House of Commons or any appropriate committee of either House or both Houses.<sup>7</sup>

The PBO expects that if he were to give such notice, the Speakers, and the Houses over which they provide, would assist the PBO in obtaining access to the information the PBO requires to provide relevant analysis in support of the Senate and the House of Commons.

## Exceptions

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The PBO is not entitled to access information that falls under five limited exceptions:

- personal information whose disclosure is restricted under section 19 of the *Access to Information Act*;<sup>8</sup>
- information protected by solicitor-client privilege or professional secrecy of advocates and notaries or by litigation privilege;<sup>9</sup>
- information whose disclosure is restricted under any provision set out in Schedule II to the *Access to Information Act*;<sup>10</sup>
- information that is a confidence of the Queen's Privy Council for Canada as defined in subsection 39(2) of the *Canada Evidence Act*;<sup>11</sup> and
- information whose disclosure to the PBO is specifically restricted under another federal statute.<sup>12</sup>

The PBO remains of the opinion that providing relevant and timely analysis to the Senate and the House of Commons requires access to certain confidential information. This includes the government's estimate for the cost of implementing bills before Parliament, and gender-based analysis of those bills.

Additionally, the PBO is concerned that the exception based on Schedule II of the *Access to Information Act* is unduly narrowing the PBO's access to information. There is clearly scope for improving the PBO's access to information held by government departments and agencies.

In September 2022, the PBO published a report entitled "5-Year Legislative Review of the PBO Provisions in the *Parliament of Canada Act*." Based on the response from parliamentarians, the mandate outlined for the PBO in 2017 continues to support their work and fulfill the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability. This indicates that the existing legislation meets the needs of Parliament.

## Information requests in 2022–23

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During 2022–23, the PBO submitted **48 information requests** to government departments and Crown corporations.

The PBO received all the information requested in 40 of the 48 requests submitted. This represents an 83% response rate, the same average response rate as in 2021–22.

Of the eight requests for which the PBO did not receive all the requested information, the departments provided only part of the information requested in four cases (often because the remaining information was not available) and did not provide any information in four cases because the information was either not available or could not be disclosed.

**Figure 2**  
Information requests

| Fiscal year | Requests | Response rate |
|-------------|----------|---------------|
| 2009–10     | 20       | 50%           |
| 2010–11     | 27       | 78%           |
| 2011–12     | 52       | 79%           |
| 2012–13     | 116      | 36%           |
| 2013–14     | 150      | 55%           |
| 2014–15     | 55       | 51%           |
| 2015–16     | 14       | 86%           |
| 2016–17     | 65       | 90%           |
| 2017–18     | 60       | 68%           |
| 2018–19     | 61       | 84%           |
| 2019–20     | 35       | 78%           |
| 2020–21     | 133      | 82%           |
| 2021–22     | 46       | 83%           |
| 2022–23     | 48       | 83%           |

# Performance

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## Debates and committee meetings

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In 2022–23, the PBO and the work produced by his office were mentioned **732 times** in the Senate and House of Commons debates. The PBO was mentioned **472 times** in Senate committee meeting and **595 times** in House of Commons committee meetings, including appearances by the PBO before committees.<sup>13</sup>

The use of the PBO's analysis to inform parliamentarians' contributions to debate and committee proceedings is one of the more visible forms of support to parliamentarians.

## PBO's committee appearances

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In 2022–23, the PBO or his staff appeared on **10 occasions before Senate committees** and on **11 occasions before House of Commons committees**. The PBO's office was invited to committees twice as many times as the previous year, primarily before the Senate and House finance committees.

The PBO's budget assessments, main and supplementary estimates analyses, cost estimates of the Canadian Surface Combatants, and Bill C-13: *An Act for the Substantive Equality of Canada's Official Languages* are examples that demonstrate how the PBO and his staff can use their specialized expertise to support the work of parliamentary committees.

The PBO welcomes opportunities to appear before parliamentary committees to discuss potential requests the committees might make of the PBO in support of their studies.

## Briefing sessions

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The PBO presented **3 reports** in 2022–23 via virtual and in-person briefing sessions to allow parliamentarians to ask questions and further explore the topics covered in PBO reports and publications. These briefings were offered to all parliamentarians and their staff.

Multiple sessions were offered for each report to facilitate participation by all parliamentarians across time zones. On average, approximately 30 participants attended each of these sessions. The PBO also offered briefings for the media for select publications.

At these sessions, the PBO presented a summary and conclusions of the published report and answered questions from participants.

## Outreach to Canadians

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In 2022–23, the PBO continued to promote greater budget transparency and accountability by communicating his findings to the public and the media. This open and accessible approach allows the PBO to better serve parliamentarians who can speak to the PBO's reports knowing that the public is aware of them.

Over the course of the fiscal year, **the work of the PBO was mentioned over 4,400 times in the media nationwide**, underscoring the relevance of the PBO's analysis in contributing to the public discourse.



# Financial information

The budget process for the PBO is established in the *Parliament of Canada Act*. Before each fiscal year, the PBO prepares an estimate of the budgetary requirements for the year. The estimate is considered by the Speaker of the Senate and Speaker of the House of Commons and, if approved by both Speakers, transmitted to the President of the Treasury Board, who tables it before the House with the estimates of the Government of Canada for the fiscal year.

## Figure 3

2022–23 Financial Resource Summary (thousands of dollars)

| Program Activity                        | Main Estimates | Actual Spending |
|---|----------------|-----------------|
| Economic and fiscal analysis            | 6,651          | 5,856           |
| Contributions to employee benefits plan | 750            | 640             |
| Total                                   | 7,401          | 6,496           |

# Appendix – Publications List



Legislative Costing Note • 2022-04-05

## **Mobility tax deduction for tradespersons and indentured apprentices**

Bill C-222 proposes to allow tradespersons and indentured apprentices to deduct, for income tax purposes, the costs associated with travelling when employed in a construction...



Legislative Costing Note • 2022-04-05

## **Tuition grant for persons with a Disability Tax Credit certificate**

Private member's bill C-255 proposes amending the Income Tax Act and the Canada Student Financial Assistance Act so that students enrolled in a designated post-secondary...



Report • 2022-04-22

## **Budget 2022: Issues for parliamentarians**

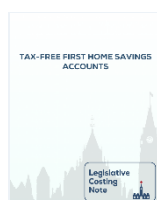
To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from Budget 2022.



Legislative Costing Note • 2022-05-05

## **Mobility tax deduction for tradespersons and indentured apprentices**

Bill C-19, the Budget Implement Act, proposed to introduce a Labour Mobility Deduction which would provide tax recognition of up to \$4,000 per year in...



Legislative Costing Note • 2022-05-05

## **Tax-Free First Home Savings Accounts**

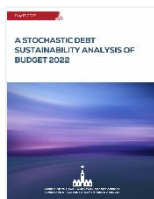
The PBO estimates that First Home Savings Accounts will reduce Personal Income Tax revenue by approximately \$0.8 billion each year of operation.



Report • 2022-05-12

## **The Industrial and Technological Benefits Policy: An Analysis of Contractor Obligations and Fulfillment**

This report analyses transactions and investments made from 2015–2019 under the Industrial and Technological Benefits Policy for Canadian defence and security procurement, as administered by...



Report • 2022-05-17

### **A stochastic debt sustainability analysis of Budget 2022**

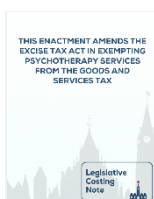
This report provides a stochastic debt sustainability analysis of the medium-term outlook presented in Budget 2022.



Report • 2022-05-18

### **Research and Comparative Analysis of CIRNAC and ISC**

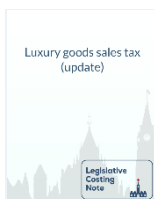
This report presents the PBO's response to a request by the Standing Committee on Indigenous and Northern Affairs to conduct research and comparative analysis on...



Legislative Costing Note • 2022-05-20

### **This enactment amends the Excise Tax Act in exempting psychotherapy services from the goods and services tax**

The PBO estimates that the implementation of Bill C-218 will reduce GST revenues by approximately \$3 million in 2022-23 for a total of \$76 million...



Legislative Costing Note • 2022-05-26

### **Luxury goods sales tax (update)**

The PBO estimates that introduction of a luxury goods sales tax will generate \$163 million of revenue in 2023-2024.



Report • 2022-05-31

### **Supplementary Estimates (A) 2022-23**

Section 79.2(1) of the Parliament of Canada Act vests the PBO with responsibility to prepare analysis of the Government's Estimates. To fulfill this mandate, this...



Report • 2022-06-02

### **Cost Estimate for Bill C-13: An Act for the Substantive Equality of Canada's Official Languages**

This report response to a request from the Standing Senate Committee on Official Languages to provide an independent analysis of the financial cost of Bill...



Legislative Costing Note • 2022-06-07

### **Increasing Loan Forgiveness for Doctors and Nurses in Rural and Remote Communities**

Increasing the maximum amount of forgivable Canada Student Loans by 50 per cent, from \$40,000 to \$60,000 for doctors and from \$20,000 to \$30,000 for...



Report • 2022-06-07

### **Inflation Monitor – June 2022**

This report provides current analysis of recent consumer price inflation data.



Report • 2022-06-08

### **The impact of the Canada Emergency Response Benefits and the three Canada Recovery Benefits on the Canada Child Benefit program**

This report provides an estimate of the impact of the Canada Emergency Response Benefit (CERB) and the three Canada Recovery Benefits (CRBs) payments on the...



Report • 2022-06-09

### **Canada's Military Expenditure and the NATO 2% Spending Target**

This report presents fiscal analysis of achieving the North Atlantic Treaty Organization's 2% Defence Spending Target.



Report • 2022-06-14

### **Canadian patented drug prices: Gauging the change in reference countries**

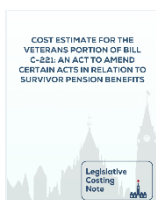
Regulatory changes for how the Patented Medicines Prices Review Board (PMPRB) formulates price ceilings for patented drugs have been proposed and are due to come...



Legislative Costing Note • 2022-06-16

### **Cost of a Dental Care Plan for Canadians**

Implementing a dental care plan for Canadians. The plan is expected to cover the costs of routine care, fluoride treatments, radiographs, sealants and other combinations...



Legislative Costing Note • 2022-06-21

### **Cost estimate for the Veterans portion of Bill C-221: An act to amend certain Acts in relation to survivor pension benefits**

This enactment amends certain Acts to allow the survivor of an eligible person to receive pension benefits after the death of the person even if...



Report • 2022-06-22

### **Trans Mountain Pipeline - Update**

In December 2020, PBO released a report assessing the Government of Canada's 2018 decision to acquire, expand, operate, and eventually divest of the Trans Mountain...



Legislative Costing Note • 2022-07-06

### **Increasing access to the small business tax rate**

Canadian Controlled Private Corporations (CCPCs) can benefit from a tax rate of 9 per cent on up to \$500,000 of active business income compared to...



Report • 2022-07-28

### **Fiscal Sustainability Report 2022**

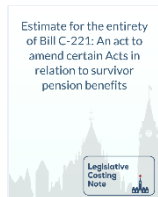
This report provides PBO's assessment of the sustainability of government finances over the long term for the federal government, subnational governments and public pension plans.



Report • 2022-08-16

### **Research and Comparative Analysis of Fisheries and Oceans Canada**

This report presents the PBO's response to a request by the Standing Committee on Fisheries and Oceans to conduct research and a comparative analysis on...



Legislative Costing Note • 2022-08-30

### **Estimate for the entirety of Bill C-221: An act to amend certain Acts in relation to survivor pension benefits**

This analysis provides the estimated gross expenditure for the entirety of Bill C-221, including the aspects pertaining to veterans. Currently, in certain situations, the spouse...



Legislative Costing Note • 2022-09-07

### **An Act to amend the Employment Insurance Act and the Employment Insurance Regulations (Prince Edward Island)**

The Employment Insurance (EI) program divides the province of Prince Edward Island into two economic regions: the Census Agglomeration (CA) of Charlottetown, and the region...



Legislative Costing Note • 2022-09-22

### **Additional Tax on Banks and Life Insurers**

Budget 2022 introduced an increase of the corporate income tax rate of 1.5 percentage points on the taxable income of banking and life insurance groups...



Legislative Costing Note • 2022-09-22

### **Canada Recovery Dividend**

The Canada Recovery Dividend is a one-time tax on banking and life insurance groups. The amount payable is calculated as 15% of the average Canadian-based...



Report • 2022-09-29

### **House Price Assessment – Update**

This report provides an update of PBO's assessment of house prices relative to a household's capacity to borrow and pay for the purchase of a...



Legislative Costing Note • 2022-09-29

### **Temporary enhancement to the Goods and Services Tax/Harmonized Sales Tax credit**

This bill proposes doubling the goods and services tax (GST) credit for six months to support those most affected by inflation. The PBO estimates the...



Report • 2022-10-06

### **Cost Estimate for Bill C-18: Online News Act**

This report presents the PBO's response to the request from a Member of Parliament to provide an independent analysis of the financial cost for implementing...



Report • 2022-10-13

### **Economic and Fiscal Outlook – October 2022**

This report provides a baseline projection to help parliamentarians gauge potential economic and fiscal outcomes under current policy settings.



Legislative Costing Note • 2022-10-14

### **Cost estimate of the one-time top-up to the Canada Housing Benefit program**

Part 2 of Bill C-31 will enact the Rental Housing Benefit Act. The Act proposes the creation of a one-time \$500 benefit for low-income Canadian...



Legislative Costing Note • 2022-10-20

### **Canada Dental Benefit**

The proposed Canada Dental Benefit (CDB) would provide up-front tax-free payments to cover dental expenses for children under 12-years-old. The PBO estimates the cost of...



Report • 2022-10-27

### **The Life Cycle Cost of the Canadian Surface Combatants — A Fiscal Analysis**

In response to a request by the House of Commons Standing Committee on Government Operations and Estimates (OGGO), this report presents a cost analysis of...



Legislative Costing Note • 2022-11-03

### **Taxation of Vaping Products**

Budget 2022 introduced a new excise duty on vaping products that went into effect on October 1, 2022. The new excise duty rate is of...



Report • 2022-11-08

### **Global greenhouse gas emissions and Canadian GDP**

This report examines the long-term impact on the Canadian economy of changing weather patterns due to climate change.



Report • 2022-11-10

### **Risk Scenario Analysis — November 2022**

This report provides a risk scenario analysis to help parliamentarians gauge potential economic and fiscal implications of central banks over-tightening monetary policy. The scenario is...



Report • 2022-11-15

### **Fall Economic Statement 2022 — Issues for Parliamentarians**

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from the 2022 Fall Economic Statement.



Report • 2022-11-18

### **Supplementary Estimates (B) 2022-23**

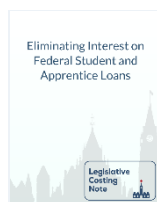
This report presents a detailed analysis of the Government's second Supplementary Estimates for the 2022-23 fiscal year, which outlines \$25.8 billion in new spending. Parliament's...



Legislative Costing Note • 2022-11-28

### **Residential Property Flipping Rule**

Bill C-32 introduced the Residential Property Flipping Rule, which will be applied to residential properties sold on or after January 1, 2023. Under this new...



Legislative Costing Note • 2022-11-28

### **Eliminating Interest on Federal Student and Apprentice Loans**

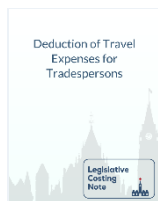
Eliminating interest accruing on all current and future Canada Student Loans and Canada Apprentice Loans in repayment starting April 1, 2023. This will not affect...



Legislative Costing Note • 2022-11-28

### **Doubling of First Time Homebuyers' Tax Credit**

This bill proposes doubling the First Time Homebuyer's Tax Credit, increasing the non-refundable tax credit amount from \$5,000 to \$10,000. This measure will apply to...



Legislative Costing Note • 2022-12-01

### **Deduction of Travel Expenses for Tradespersons**

Bill C-241, an Act to amend the Income Tax Act (deduction of travel expenses for tradespersons), proposed an amendment to provide tax recognition for travel...



Legislative Costing Note • 2023-01-11

### **Cost Estimate for the Multigenerational Home Renovation Tax Credit**

The proposed measure introduces a refundable tax credit for eligible expenses incurred during a qualifying renovation that leads to the creation of a secondary unit...



Legislative Costing Note • 2023-02-02

### **A Tax on Share Buybacks**

The 2022 Fall Economic Statement announced the government's intention to introduce a corporate-level 2 per cent tax on the net value of all types of...



Report • 2023-02-16

### **Corporate loss utilization**

This report analyses the utilization of net operating and capital losses by Canadian corporations over 2000 to 2020 across different sectors of the economy.



Report • 2023-02-16

### **Federal Program Spending on Housing in 2022**

In response to interest from several Members of Parliament, this self-initiated report is intended to provide an update on spending and results of federal program...



Report • 2023-02-23

### **Supplementary Estimates (C) 2022-23**

This report presents a detailed analysis of the Government's third Supplementary Estimates for the 2022-23 fiscal year, which outlines \$10.3 billion in new spending. Parliament's...





Report • 2023-03-02

### **Economic and Fiscal Outlook — March 2023**

This report provides a baseline projection to help parliamentarians gauge potential economic and fiscal outcomes under current policy settings.



Report • 2023-03-03

### **The Government's Expenditure Plan and Main Estimates for 2023-24**

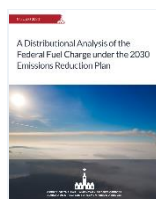
This report examines the federal government's Expenditure Plan and Main Estimates for 2023-24, which supports the first two appropriation bills that outline \$432.9 billion in...



Report • 2023-03-07

### **Costing the Express Entry Immigration Process**

This report estimates the cost of the three immigration streams of the federal Express Entry system for Canada excluding Quebec.



Report • 2023-03-30

### **A Distributional Analysis of the Federal Fuel Charge under the 2030 Emissions Reduction Plan**

This report provides a distributional analysis of the federal fuel charge under the Government's 2030 Emissions Reduction Plan.

# Notes

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<sup>1</sup> *Parliament of Canada Act*, RSC 1985, c. P-1, s 79.22.

<sup>2</sup> *Parliament of Canada Act*, RSC 1985, s 79.2(1)(a).

<sup>3</sup> *Parliament of Canada Act*, RSC 1985, s 79.13(1)(b), (3), 79.2(1)(b).

<sup>4</sup> The semi-annual Economic and Fiscal Outlook was originally undertaken at the request of the Standing Committee on Finance of the House of Commons, most recently adopted on February 4, 2016. The Economic and Fiscal Outlook is now part of the PBO's annual work plan.

<sup>5</sup> The semi-annual Economic and Fiscal Outlook was originally undertaken at the request of the Standing Committee on Finance of the House of Commons, most recently adopted on February 4, 2016. The Economic and Fiscal Outlook is now part of the PBO's annual work plan.

<sup>6</sup> *Parliament of Canada Act*, RSC 1985, c. P-1, s 79.4(1).

<sup>7</sup> *Parliament of Canada Act*, RSC 1985, s 79.42.

<sup>8</sup> *Parliament of Canada Act*, s 79.4(2)(a).

<sup>9</sup> *Parliament of Canada Act*, s. 79.4(2)(b). The professional secrecy of advocates and notaries is a concept in Quebec civil law equivalent to solicitor-client privilege. In accordance with the *Interpretation Act*, RSC 1985, c I-21, s 8.2, the "professional secrecy" aspect of the exception applies in Quebec, and the "solicitor-client privilege" aspect applies in the other provinces and in the territories.

<sup>10</sup> *Parliament of Canada Act*, s 79.4(2)(c).

<sup>11</sup> *Parliament of Canada Act*, s. 79.4(2)(d).

<sup>12</sup> *Parliament of Canada Act*, s 79.4(1). Currently, the only such provision is the *Royal Canadian Mounted Police Act*, RSC 1985, c R-10, s 45.47(5).

<sup>13</sup> Equivalent data was not available for Senate committees.

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