June 30, 2026

2025–26 Report on the Activities of the Office of the Parliamentary Budget Officer

OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DE LA DIRECTRICE PARLEMENTAIRE DU BUDGET

The Parliamentary Budget Officer (PBO) supports Parliament by providing economic and financial analysis for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

This report outlines our results, achievements and progress over the past year in all areas of our organization.

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For further information, please contact the Office of the Parliamentary Budget Officer.

Annette Ryan
Parliamentary Budget Officer

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Message from the Parliamentary Budget Officer

I am pleased to present the 2025–26 Report on the Activities of the Parliamentary Budget Office (PBO), in accordance with the *Parliament of Canada Act*.[1]

This year, the professional and dedicated team of the Office continued to provide Parliamentarians with high-quality, independent analysis on fiscal and economic issues vital to Canada's current and forward standard of living. Working through diverse challenges, the Office remained focused on delivering timely, evidence-based analysis to support informed Parliamentary debate.

Having assumed the role of Parliamentary Budget Officer on April 22, 2026, it is my honour to recognize those who led the Office over the past year. I extend my sincere thanks to Yves Giroux, whose seven-year term as Parliamentary Budget Officer ended on September 2, 2025; to Jason Jacques, who served with dedication as Interim Parliamentary Budget Officer from September 3, 2025 to March 2, 2026; and to Mark Mahabir, Director General, Costing and Budgetary Analysis and General Counsel, who ensured continuity of leadership through the end of the year.

The PBO year began with support to the April 28, 2025 general election, during which the Office provided impartial costing of party proposals at their request—helping Canadians make informed choices during this national decision-making moment.

As I begin my mandate, I remain committed to advancing the PBO's role as a trusted source of independent analysis for Parliament. The foundations highlighted in this report—rigour, transparency, and service to Canadians—will continue to guide the Office as it supports effective oversight of Canada's public finances.

Annette Ryan
Parliamentary Budget Officer

Mandates

Following amendments made to the *Parliament of Canada Act* in 2017, Parliament has given the Parliamentary Budget Officer two distinct mandates.

When Parliament is not dissolved

The Parliamentary Budget Officer provides independent economic and financial analysis to the Senate and the House of Commons, analyzes the budget forecasts and the Estimates of the government and, upon request, estimates the financial cost of any proposal over which Parliament has jurisdiction and conducts research and analysis for certain committees in the Senate and the House of Commons.

When Parliament is dissolved for a general election

During the 120-day period before a fixed election or when Parliament is dissolved for a general election, the Parliamentary Budget Officer provides political parties, at their request, with estimates of the financial cost of election campaign proposals they are considering making.

Our values: independence, relevance and non-partisanship

The Parliamentary Budget Office (PBO) places a great deal of importance on transparency and promotes financial accountability in Canadian parliamentary democracy. It is committed to serving Parliament with integrity and professionalism by providing independent, credible and non-partisan economic and financial analysis on a timely basis.

The team and its expertise

The Parliamentary Budget Office (PBO) comprises a multidisciplinary team of approximately 40 people involved in economic and financial analysis, parliamentary affairs, communications and administration. Together, they provide reliable and independent analysis to Parliament.

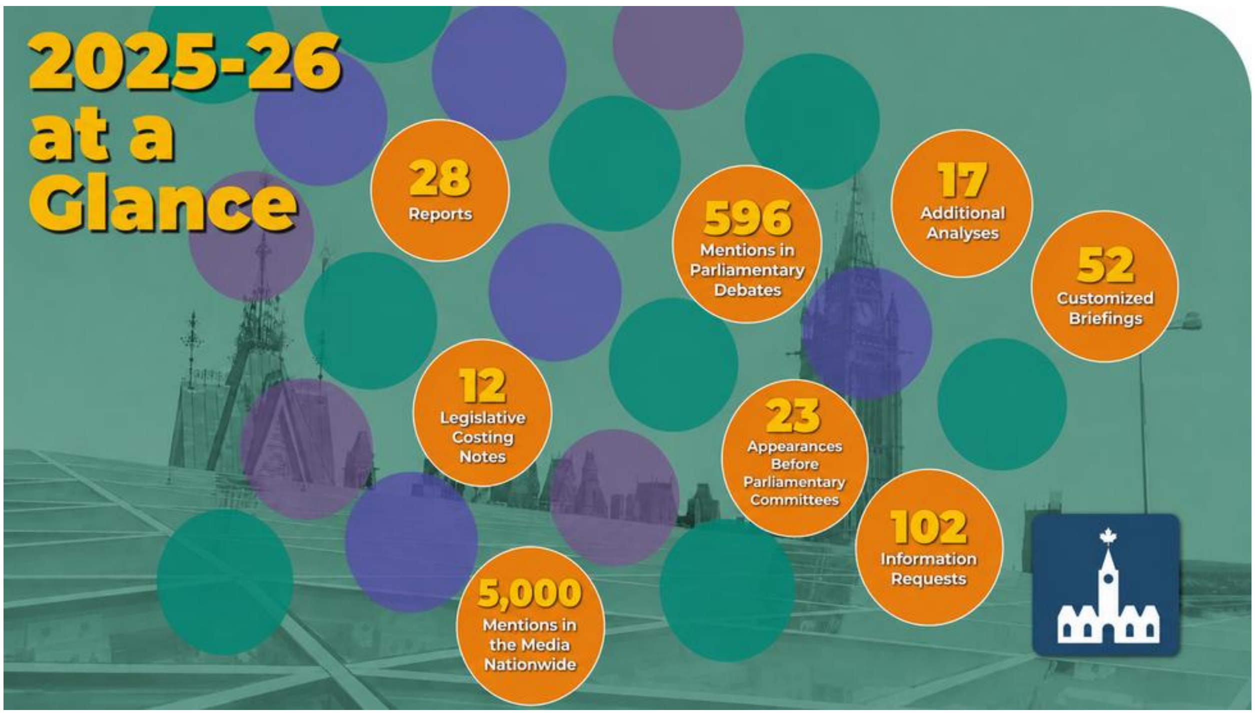
Core competencies of the PBO

- Economic and financial modelling
- Cost analysis and budget forecasting
- Data management and quantitative methods
- Parliamentary affairs
- Communications and information dissemination
- Administration and human resources

Activities

During the 2025–26 fiscal year, the PBO published 12 Legislative Costing Notes, 17 additional analyses and 28 reports, including the 2024–25 Report on the Activities of the Office of the Parliamentary Budget Officer, and the 2025–28 Accessibility Plan.

Figure 1
The PBO by the numbers



Descriptive text:
This figure highlights the PBO's activities for the 2025-26 fiscal year. The PBO published 28 reports, 12 Legislative Costing Notes and 17 additional analyses. The work produced by the PBO was mentioned 596 times in parliamentary debates and nearly 5,000 times in the media. The PBO presented 52 personalized briefings to parliamentarians and their staff, participated in 23 parliamentary committee appearances and submitted 102 information requests to federal institutions.

Independent economic and financial analysis

The *Parliament of Canada Act* provides that the Parliamentary Budget Officer may prepare reports on the government's budget, economic and fiscal updates, fiscal sustainability reports and the estimates.[2]

The Parliamentary Budget Officer may also prepare reports on matters of particular significance relating to the nation's finances and economy that are listed in her annual work plan tabled in the Senate and the House of Commons.[3]

In 2025–26, the PBO published five regular reports or analyses[1]:

- A report entitled Budget 2025: Issues for Parliamentarians; and
- Reports on the Main Estimates and supplementary estimates[4] A, B and C for 2025-26 (4 analyses), including one on Supplementary Estimates (A), presented as a supplementary analysis.

In addition to its regular reports, in 2025–26, the PBO published 19 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:

- An analysis of the modelling of other excise taxes and duties;
- An estimate of the GST rebate for first-time home buyers;
- The June 2025 economic and fiscal monitor;
- An update on the spending outlook of the Canada Infrastructure Bank;
- An analysis of federal capital expense forecasts;
- An estimate of household formation and the housing stock: estimating the housing gap in 2035;
- A projection of federal personnel expenditures;
- An estimate of the top tail of the family wealth distribution in Canada – 2025 update;
- An update on federal infrastructure spending;
- An analysis of the economic and fiscal outlook – September 2025;
- An update on house price assessments;

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[1] The Fiscal Sustainability Report is a regular report issued by the PBO. The 2025 report was not published due to the timing of the federal election, given our mandate to estimate the cost of election campaign proposals. For the same reason, no report was published in 2019. However, a report was published in 2021, as it was able to be released before that year's federal election.

- A projection of the cost of the Disaster Financial Assistance Arrangements Program;
- An update on planned capital spending under Canada's defence policy;
- An analysis of individuals adversely affected by the middle-class tax cut;
- An estimate of the fiscal implications of the government's purchase of Canada Mortgage Bonds;
- An estimate of Canada's 2030 emissions gap target;
- An overview of Build Canada Homes and the outlook for housing programs under budget 2025;
- An analysis of the fiscal implications of meeting NATO's 5% commitment; and
- An analysis of the demographic implications of the 2026–2028 Immigration Levels Plan.

The PBO also published 17 supplementary analyses, which provide relevant information and/or additional detail on its publications:

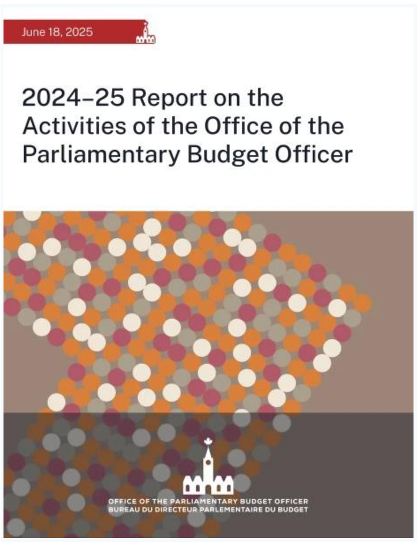
- An update of the personnel expenditure analysis tool: 2024–25 personnel expenditures;
- A note on the release of the PBO's new communication framework;
- An estimate of the Canada Groceries and Essentials Benefit;
- A follow-up on information requests from the PBO regarding planned reductions under the 2025 Comprehensive Expenditure Review;
- An announcement regarding a new PBO policy on communicating revisions;
- Additional analysis to our report "Budget 2025 Federal Spending to Support $1 Trillion in Total Investment";
- A follow-up on the PBO's information requests regarding planned reductions under the 2025 Comprehensive Expenditure Review;
- Supplemental analysis to our report "Budget 2025: Long-term Fiscal Sustainability";
- An analysis of the proposed changes to the Borrowing Authority Act in Bill C-15;
- Additional analysis on house price assessment;
- The government's new budgeting approach – the Parliamentary Budget Officer's initial observations;
- Additional analysis on full-time equivalents in the federal public service – 2025–26 Departmental Plans;
- A note on the Supplementary Estimates (A) 2025-26
- An update on the Housing Accelerator Fund;
- An update on the Canada Housing Infrastructure Fund;

- An analysis of the use of the Governor General's special warrants as a result of the 2025 general election; and
- An electric vehicle availability standard: updated estimates based on public policy developments.

The PBO also published 12 legislative costing notes (listed in the appendix), two of which were requested by parliamentarians or committees.

Additionally, two administrative reports were published:

- The 2024–25 report on the activities of the PBO;
- The Accessibility Plan - 2025-2028; and



Accessibility of our analyses

PBO reports cover the state of the nation's finances, the government's economic and budgetary projections, and cost estimates for proposals under Parliament's jurisdiction.

All documents prepared for Parliament, senators, members of Parliament and parliamentary committees are accessible in the Publications section of our website. They are published simultaneously in both official languages.

The PBO also provides parliamentarians and the public with four thematic hubs featuring analyses, data, communications products and other content on a common theme.

Climate Plans and Targets Hub

Electric Vehicles & Battery Manufacturing Hub

Defence Hub

Housing Hub

To access all our analyses, visit our website.

Requests for financial analysis and cost estimates from parliamentarians

In 2025–26, the PBO received more than 80 various requests from parliamentarians, including briefing sessions on reports, budget clarifications, informal questions as well as requests for financial analysis and legislative cost estimates.

The PBO published three reports in response to requests by senators, members of Parliament or parliamentary committees as well as two legislative costing notes.

Publications in response to parliamentary requests:
Reports:

- An overview of funding and expenditures for First Nations and Inuit police services;
- An estimate of the cost of the Interim Federal Health Program; and
- An estimate of the funding shortfall for First Nations and Inuit policing services.

Legislative costing notes:

- An analysis of Bill C-201, An Act to amend the *Canada Health Act* (mental, addictions and substance use health services); and
- An estimate of the costs associated with establishing a domestic Verified Travellers Program.

2025 federal election – Election proposal costing

Pursuant to the *Parliament of Canada Act*, during the 120 days before a general election or upon the dissolution of Parliament, the PBO is required, at the request of a recognized political party or an independent Member of Parliament, to cost any proposal as part of that party's or Member's election campaign. As soon as Parliament is dissolved in anticipation of a general election, the PBO ceases all work on requests submitted by committees and parliamentarians.[5]

In 2025, the Governor General dissolved the 44th Parliament on March 23, calling a general election to be held on April 28. This was a relatively short election period, with a cost-estimate period of 35 days, rather than the usual 120. Despite this compressed timeline, the PBO maintained a high level of service.

This was the third general election in which political parties could request cost estimates for their campaign proposals, following legislative changes in 2017 to expand the PBO mandate in the *Parliament of Canada Act*. Thanks to the work done in previous years to enhance its analytical capacity in key policy areas such as taxation, health care spending, defence, social programs and climate-related measures, the PBO was ready to receive requests as soon as the election was called.

At the start of the estimate period, the PBO released updated baseline economic and fiscal projections, as well as an improved version of its application allowing political parties to estimate the impact of new proposals on public debt interest costs. These tools helped support the development of consistent fiscal analyses and facilitated the publication of costed measures before Election Day.

In keeping with legislation, the PBO also worked closely with several government departments to negotiate or renew memoranda of understanding (MOUs) regarding the sharing of information and the assistance necessary to produce reliable estimates. Several MOUs were concluded before the start of the estimate period, ensuring both the confidentiality of political parties' requests and rapid access to relevant information.

Between the date the election was called and the day before the 2025 election, the PBO successfully costed 92 requests from political parties, 60 of which were published, which helped increase transparency for the benefit of Canadian voters.

Table 1
Election proposal costing

Year	Length of election period (days)	Costing requests processed	Costings published
2019	120	200	115
2021	35	130	72
2025	35	92	60

Note:
PBO costings are published only once the request has been processed and the party confirms that the proposal has been announced.

Information access

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 Parliamentary Budget Officer "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."[6]

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 other requests from parliamentarians and committees. Having access to the government's data will often improve the quality of the estimates and make them more useful to parliamentarians.

If a government department or Crown corporation refuses to provide access to information, the Parliamentary Budget Officer can notify the Speaker of the Senate and the Speaker of the House of Commons or any relevant parliamentary committee.[7]

The Parliamentary Budget Officer expects that if she were to give such notice, the Speakers, and the Houses over which they preside, would assist the Parliamentary Budget Officer in obtaining access to the information required to provide relevant analysis in support of the Senate and the House of Commons.

Exceptions

The Parliamentary Budget Officer 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*;[8]
- Information protected by solicitor-client privilege or by litigation privilege;[9]
- Information whose disclosure is restricted under any provision set out in Schedule II of the *Access to Information Act*;[10]

- Information that is a confidence of the King's Privy Council for Canada as defined in subsection 39(2) of the *Canada Evidence Act*;[11] and
- Information whose disclosure to the Parliamentary Budget Officer is specifically restricted under another federal statute.[12]

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 Parliamentary Budget Officer's access to information, for example taxpayer information under the *Income Tax Act*. There is clearly scope for improving the Parliamentary Budget Officer's access to information held by government departments and agencies.

We thank government departments and Crown corporations for the attention and diligence they exercised in providing us with the data we need to report to parliamentarians.

Information requests in 2025–26

In 2025–26, the PBO submitted 102 information requests to government departments and Crown corporations. Of these, 72 requests received full responses, which represents a 70% response rate.

In 30 cases, the information provided was incomplete or missing:

- 15 requests received partial responses, often because of missing information;
- 7 requests could not be fulfilled because the information either was not available or could not be disclosed; and
- 8 requests received no response.

Table 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%
2023–24	131	95%
2024–25	54	89%
2025–26	102	70%

In November 2025, five federal departments did not provide the requested information by the deadline established by the PBO, preventing a timely analysis of the Comprehensive Expenditure Review announced in Budget 2025. The PBO therefore formally notified the Speaker of the Senate and the Speaker of the House of Commons of this non-compliance, in accordance with the *Parliament of Canada Act*. The notification was subsequently tabled in both Houses of Parliament.[13] Following appearances by PBO officials before the Standing Committee on Government Operations and Estimates, the outstanding information was ultimately provided by the departments, allowing the requests to be completed.

Parliamentary Support and Outreach

Debates and committee meetings

In 2025–26, the Office of the Parliamentary Budget Officer (PBO) and its work were mentioned 596 times in the Senate and House of Commons debates. The PBO was mentioned 498 times in Senate committee meetings and 1,465 times in House of Commons committee meetings.

The use of the PBO's analysis to inform interventions in the Senate and House, as well as during debate and committee proceedings, is one of the more visible forms of support to parliamentarians.

The PBO's committee appearances

In 2025–26, representatives from the PBO, including former Parliamentary Budget Officer Yves Giroux and Acting PBO Jason Jacques, appeared on nine occasions before Senate committees and on fourteen occasions before House of Commons committees, an increase over the previous year.

The PBO's budget assessments, main and supplementary estimates analyses, its work on protecting Canadian residents from extreme weather events, as well as its analyses related to Bill C-3 (An Act to amend the Citizenship Act), Bill C-4 (affordability measures for Canadians) and federal programs and initiatives aimed at supporting housing development, demonstrate how the PBO applies its specialized expertise to support the work of parliamentary committees.

Briefing sessions on reports

In 2025–26, although no official briefing sessions were held following the release of a report, the PBO continued to actively support parliamentarians in their understanding of fiscal and economic issues. In total, 52 personalized briefings were provided to parliamentarians and their staff, reflecting the relevance of our analyses and our team's commitment to responding promptly to information needs.

These meetings, held virtually or in person, allowed participants to ask targeted questions and further explore the content presented in the reports. Virtual sessions remain particularly popular because they allow parliamentary staff members outside the National Capital Region to participate.

These sessions help strengthen understanding of the PBO's analyses and support parliamentary work.

Outreach to Canadians

In 2025–26, the PBO continued to promote greater budget transparency and accountability by communicating its findings to the public and the media. This open and accessible approach allows the organization to better serve parliamentarians who can speak to the organization's reports knowing that the public is aware of them.

Over the course of the fiscal year, its work was mentioned nearly 5,000 times in the national and regional media, underscoring the relevance of the PBO's analysis in contributing to the public debate.

Diversity, equity and inclusion

Diversity, equity and inclusion (DEI) are core values of the PBO. The organization believes that diverse backgrounds, educations, experiences and identities enhance understanding of issues and drives innovation. The PBO is committed to fostering an inclusive environment where all individuals are empowered to contribute. This approach not only attracts and retains top talent but also better serves the mandate of the Office to support Parliamentary debate, in service to all Canadians.

To translate this commitment into action, the PBO integrates DEI into its competency profiles and proactively identifies and addresses barriers to inclusion. Our goal is to cultivate a welcoming workplace where every individual can thrive in a respectful and professional setting.

Accessibility at the PBO

The PBO is dedicated to fostering an inclusive environment that is accessible to all, free from barriers and responsive to the diverse needs of its staff, clients and the public. Central to its efforts are digital accessibility, content usability and accommodation measures.

In December 2025, the PBO released the Office of the Parliamentary Budget Officer’s Accessibility Plan – 2025–2028, marking a significant milestone in the journey toward universal accessibility and a user-friendly experience for everyone. Work continues to enhance web accessibility, for example, by improving intuitive navigation and document accessibility.

This plan describes how the PBO identifies and removes barriers to accessibility in the areas of employment, built environment, information and communication technologies (ICT), communications, procurement of goods, services and facilities, design and delivery of services, transportation, and culture.

The goal is to ensure that all individuals can access information and interact with digital services without encountering barriers, thereby promoting an inclusive user experience for all.

Collaborating with parliamentary bodies

The PBO works closely with other parliamentary entities on various projects and initiatives.

In 2025–26, the PBO continued its collaboration with the Senate and House of Commons administrations, the Library of Parliament, the Parliamentary Protective Service and the Office of the Ethics Commissioner to pool its expertise and work on initiatives together in a number of areas.

PBO employees participate in each of the following working groups:

- Parliamentary Precinct Working Group on Accessibility;
- Group of human resources directors on the Hill;
- Legal Services Group on the Hill;
- Community of practice on attracting talent on the Hill;
- Working group on the labour relations community;
- Working group on the community of practice on pay equity;
- Community of practice of Hill partners – diversity, equity and inclusion;
- Joint committee of mental health and wellness champions;
- Parliamentary Security Awareness Working Group;
- Committee on updating workplace health and safety with Hill partners;
- Group promoting the Government of Canada Workplace Charitable Campaign; and
- Organizing “Take Our Kids to Work” day and “The Many Facets of Parliament Hill” program.

Financial information

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

Table 3

2025–26 Financial Resource Summary (thousands of dollars)

Program Activity	Main Estimates	Actual Spending
Economic and fiscal analysis	7,638	6,527
Contributions to employee benefits plan	853	705
Total	8,491	7,232

Appendix A – List of publications

Report • 2025-06-04

The Government's Expenditure Plan and Main Estimates for 2025-26

This report examines the federal government's Expenditure Plan and Main Estimates for 2025-26, which supports the appropriation bill that seeks Parliament's approval of $222.9 billion...

Legislative Costing Note • 2025-06-05

Canada Disability Benefit

The Canada Disability Benefit (CDB) will provide monthly payments of up to $200 (indexed to inflation) to individuals with disabilities aged between 18 and 64....

Report • 2025-06-09

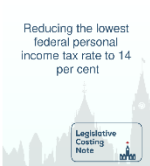
Modelling Other Excise Taxes and Duties

This report outlines a model developed to project other excise tax and duty revenues as part of the Economic and Fiscal Outlook (EFO). It is...

Report • 2025-06-11

Introducing GST rebates for first-time home buyers

Bill C-4 (45th Parl. 1st Sess.) proposes to introduce a new GST rebate for first-time home buyers. This analysis provides our estimate of the cost...



Legislative Costing Note • 2025-06-18

Reducing the lowest federal personal income tax rate to 14 per cent

This note summarizes the impact of reducing the lowest federal marginal tax rate over a five-year period.

Report • 2025-06-19

Economic and Fiscal Monitor – June 2025

This report provides a real-time estimate of growth in Canada's gross domestic product (GDP) and the Government of Canada's budgetary balance in 2024-25 based on...

Report • 2025-07-10

[Update on the Spending Outlook of the Canada Infrastructure Bank]

The PBO estimates that the Canada Infrastructure Bank (CIB) will disburse $14.9 billion by 2027-28, compared to its target of $35 billion by that year....

Report • 2025-08-14

[Forecasting Federal Capital Expenses]

The PBO's fiscal model includes a federal capital spending module. This module has been expanded to more accurately measure federal investments in assets.

Report • 2025-08-26

[Household Formation and the Housing Stock: Estimating the Housing Gap in 2035]

This report provides projections of household formation and the housing stock in Canada over the next ten years. The report also provides an estimate of...

Report • 2025-08-28

[Projecting Federal Personnel Expenses]

The PBO's fiscal model includes a federal personnel spending module. This module has been enhanced to provide a more detailed framework regarding in-year personnel changes...

Report • 2025-09-11

[Estimating the top tail of the family wealth distribution in Canada – 2025 update]

This report updates the Parliamentary Budget Officer's High-net-worth Family Database (HFD) and highlights the recent evolution of the wealth distribution in Canada.

Report • 2025-09-18

[Federal Infrastructure Spending – Update]

In response to interest from parliamentarians, this report provides an update on federal infrastructure spending.

Report • 2025-09-25

Economic and Fiscal Outlook – September 2025

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

Report • 2025-10-02

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…

Report • 2025-10-23

Projecting the Cost of the Disaster Financial Assistance Arrangements Program

This report projects the cost of the Disaster Financial Assistance Arrangements (DFAA) program over 2025 to 2034 and provides a breakdown of costs across major…

Report • 2025-10-29

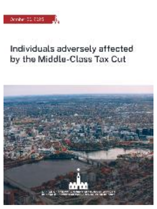
Planned Capital Spending under Canada’s Defence Policy: 2025 Update

This report analyzes planned capital spending by the Department of National Defence under Canada’s defence policy, Our North, Strong and Free, with updates current to…

Report • 2025-10-30

Fiscal Implications of the Government’s Purchase of Canada Mortgage Bonds

This report provides an overview of the fiscal impact of the Government’s commitment to purchase up to $30 billion annually in Canada Mortgage Bonds.



Report • 2025-10-30

Individuals adversely affected by the Middle-Class Tax Cut

In response to parliamentary interest, this report provides an analysis of tax filers that are adversely affected by the reduction in the personal income tax…

Report • 2025-11-14

Budget 2025: Issues for Parliamentarians

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from Budget 2025.

Report • 2025-11-19

Supplementary Estimates (B) 2025-2026

This report provides a detailed analysis of the Government's secondary Supplementary Estimates for the 2025-26 fiscal year, which seeks Parliament's approval of $10.8 billion.

Report • Committee request • 2025-11-25

Overview of First Nations and Inuit police funding and spending

In response to a request by the Standing Committee on Indigenous and Northern Affairs, this report presents an overview of First Nations and Inuit police...

Report • 2025-11-26

Estimating Canada's 2030 Emissions Gap

This report provides estimates of the gap between Canada's projected greenhouse gas emissions in 2030 and the Government's legislated target under the Canadian Net-Zero Emissions...

Report • 2025-12-02

Build Canada Homes and the Outlook for Housing Programs under Budget 2025

This report reviews the funding allocated to Build Canada Homes, the context of overall funding for housing programs, and the expected impact of that funding...

Legislative Costing Note • 2025-12-02

Personal Support Workers Tax Credit

Budget 2025 proposes a temporary refundable Personal Support Workers (PSWs) Tax Credit for taxation years 2026 to 2030. Eligible PSWs employed by qualifying health care...

Legislative Costing Note • 2025-12-09

[Reducing tolls on the Confederation Bridge and fares for the Wood Islands-Caribou Ferry]

Effective August 1, 2025, the Government of Canada reduced tolls on the Confederation Bridge and fares for federally supported ferry services in Eastern Canada. The...

Legislative Costing Note • 2025-12-11

[Canada Disability Benefit Supplemental Payment for Disability Tax Credit Certifications]

Budget 2025 proposes a one-time supplemental Canada Disability Benefit (CDB) payment of $150 for each Disability Tax Credit (DTC) certification, or re-certification, that leads to...

Legislative Costing Note • Parliamentarian request • 2025-12-16

[An Act to amend the Canada Health Act (mental, addictions and substance use health services)]

Bill C-201 proposes to amend the Canada Health Act to add mental, addictions and substance use health services to the definition of “insured health services”....

Legislative Costing Note • Parliamentarian request • 2026-01-21

[Establishing a Domestic Verified Travellers Program]

Senator Paula Simons tabled a motion on September 24, 2025 calling for the Government to investigate the creation of a sovereign, domestic Verified Travellers Program...

Legislative Costing Note • 2026-01-29

[Temporary employment insurance measure for long-tenured workers]

On September 5, 2025, the government announced new temporary Employment Insurance (EI) measures in response to the trade environment. Among the measures announced is the...

Legislative Costing Note • 2026-02-02

[Canada Groceries and Essentials Benefit]

On January 26, 2026, the government announced that it will increase benefits under the Goods and Services Tax (GST) credit and rename the program. Bill...

Legislative Costing Note • 2026-02-04

[Expanding the list of expenses recognized under the Disability Supports Deduction]

This bill proposes expanding the list of expenses recognized under the Disability Supports Deduction for taxpayers who have an impairment in physical or mental functions…

Report • 2026-02-05

[Fiscal Implications of Meeting NATO's 5% Commitment]

This report examines the fiscal implications of Canada's commitment to meet the North Atlantic Treaty Organization defence spending pledge of 5 per cent of gross…

Report • Committee request • 2026-02-12

[Projecting the Cost of the Interim Federal Health Program]

In response to a request by the Standing Committee on Health, this report projects the fiscal cost of the Interim Federal Health Program and details…

Legislative Costing Note • 2026-02-12

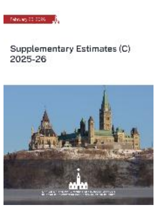
[Enhancing the Scientific Research and Experimental Development Tax Incentives]

Budget 2025 proposes to increase the annual expenditure limit on which the Scientific Research and Experimental Design program's enhanced credit can be earned from $4.5…

Legislative Costing Note • 2026-02-18

[Accelerated capital cost allowance and immediate expensing measures]

This note provides a cost estimate of certain accelerated capital cost allowance and immediate expensing measures included in Budget 2025.



Report • 2026-02-23

[Supplementary Estimates (C) 2025-26]

This report provides a detailed analysis of the Government's Third Supplementary Estimates for the 2025-26 fiscal year, which seeks Parliament's approval for $5.4 billion.

Report • Committee request • 2026-02-25

Estimating First Nations and Inuit police services funding gap

In response to a request by the Standing Committee on Indigenous and Northern Affairs, this report provides an estimate of the operational funding gap for...

Report • 2026-02-26

Demographic Implications of the 2026-2028 Immigration Levels Plan

This report analyzes the Government's 2026-2028 Immigration Levels Plan in light of recent trends in Canada's demographics. It also provides an update to PBO's baseline...

Appendix B – List of committee appearances

NFFN	2025-06-16	Standing Senate Committee on National Finance
OGGO	2025-09-16	Standing Committee on Government Operations and Estimates
OGGO	2025-09-25	Standing Committee on Government Operations and Estimates
NFFN	2025-10-01	Standing Senate Committee on National Finance
BANC	2025-10-02	Standing Senate Committee on Banking, Commerce and the Economy
CIMM	2025-10-02	Standing Committee on Citizenship and Immigration
INDU	2025-10-08	Standing Committee on Industry and Technology
CIMM	2025-10-09	Standing Committee on Citizenship and Immigration
NFFN	2025-10-28	Standing Senate Committee on National Finance
FINA	2025-10-29	Standing Committee on Finance
SOCI	2025-11-17	Standing Senate Committee Social Affairs, Science and Technology
OGGO	2025-11-20	Standing Committee on Government Operations and Estimates
FINA	2025-11-24	Standing Committee on Finance
NFFN	2025-11-25	Standing Senate Committee on National Finance
INAN	2025-11-26	Standing Committee on Indigenous and Northern Affairs

NFFN 2025-12-02
Standing Senate Committee on National Finance

OGGO 2025-12-02
Standing Committee on Government Operations and Estimates

OGGO 2026-01-27
Standing Committee on Government Operations and Estimates

NFFN 2026-02-03
Standing Senate Committee on National Finance

NFFN 2026-02-10
Standing Senate Committee on National Finance

ENVI 2026-02-10
Standing Committee on Environment and Sustainable Development

HESA 2026-02-12
Standing Committee on Health

OGGO 2026-02-26
Standing Committee on Government Operations and Estimates

Notes

[1] *Parliament of Canada Act*, R.S.C., 1985, c. P 1, s. 79.22.

[2] *Parliament of Canada Act*, R.S.C., 1985, c. P 1, para. 79.2(1)(a).

[3] *Parliament of Canada Act*, R.S.C., 1985, c. P 1, para. 79.13(1)(b), subs. 79.13(3), para. 79.2(1)(b).

[4] The 2025 Fiscal Sustainability Report was not published due to the timing of the federal election, in keeping with our mandate to cost election proposals. A similar situation occurred in 2019. However, the 2021 report was published before that year's election.

[5] *Parliament of Canada Act*, subs. 79.2(5).

[6] *Parliament of Canada Act*, R.S.C., 1985, c. P 1, subs. 79.4(1).

[7] *Parliament of Canada Act*, R.S.C., 1985, c. P 1, s. 79.42.

[8] *Parliament of Canada Act*, para. 79.4(2)(a).

[9] *Parliament of Canada Act*, para. 79.4(2)(b). Professional secrecy of advocates and notaries is a concept specific to Quebec civil law and is similar to solicitor-client privilege. Pursuant to the *Interpretation Act*, R.S.C., 1985, c. I-21, s. 8.2, "professional secrecy of advocates and notaries" applies in Quebec, and "solicitor-client privilege" applies in the other provinces and in the territories.

[10] *Parliament of Canada Act*, para. 79.4(2)(c).

[11] *Parliament of Canada Act*, para. 79.4(2)(d).

[12] *Parliament of Canada Act*, subs. 79.4(1). At present, the only provision of this kind is found in the *Royal Canadian Mounted Police Act*, R.S.C., 1985, c. R-10, subs. 45.47(5).

[13] House of Commons, *Journals*, 45th Parliament, 1st Session, 17 November 2025; Senate of Canada, *Journals of the Senate*, 45th Parliament, 1st Session, 18 November 2025.

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