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Work Plan for 2026-27



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

This is the ninth annual work plan published by the Parliamentary Budget Officer to be presented to the Senate and the House of Commons through the Speakers of those chambers in accordance with the [Parliament of Canada Act](#). The Parliamentary Budget Officer may update the work plan over the course of the fiscal year to capture significant changes, to be provided to both Speakers.

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Annette Ryan

Parliamentary Budget Officer

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Message from the Parliamentary Budget Officer

I am pleased to present the ninth annual work plan of the Parliamentary Budget Office (the PBO). As provided by the *Parliament of Canada Act*¹, this report sets out the PBO's priorities, performance measures and resource allocation strategy for 2026-27.

Upon my appointment as the Parliamentary Budget Officer on April 22, 2026, I prioritized publishing the backlog of reports that could not be released in the period after the interim Parliamentary Budget Officer completed his six-month appointment March 2 to April 21, 2026. Since that time, the PBO has published 14 reports and has updated our online Public Debt Charges Calculator (Appendix A). An additional 16 reports stemming from questions to date from parliamentarians and committees (Appendix B) are also included in the Work Plan for the remainder of this fiscal year.

The Office will continue to action additional parliamentary and committee requests, with focus on the dual goals of supporting the quality of parliamentary debate and promoting greater transparency and accountability in fiscal and economic matters. As resources allow, the PBO will also pursue self-directed projects that will support oversight of public spending across diverse topics. We will produce a mixture of analytical reports, costing and forecasting exercises, thematic primers on cross-cutting topics and digital lookup tools with the goal that (1) fiscal and economic concepts and dynamics are clear to Parliamentarians and Canadians and (2) relevant data on the use of public funds are accessible, relevant and rigorous.

The PBO's ability to deliver top quality analysis depends on the expertise, capacity and commitment of our employees. To that end, the PBO is continuously assessing our internal capacity, to ensure that we have the best possible mix of skills and experience to meet the demands of our mandate. We reaffirm our commitment to supporting Canada's parliamentary democracy by maintaining the highest standards in every aspect of our work and conduct.

Annette Ryan
Parliamentary Budget Officer

About the Parliamentary Budget Officer and her Office

The Parliamentary Budget Officer is an independent and non-partisan officer of Parliament whose appointment is approved by the Senate and House of Commons.

The Parliamentary Budget Officer's role is to provide Parliament with economic, fiscal and other analysis for the purposes of supporting the quality of parliamentary debate and promoting greater budget transparency and accountability.²

The Parliamentary Budget Officer is supported by the Parliamentary Budget Office (PBO), which has about 40 employees. Staff expertise spans a wide range of areas, including economics, taxation, economic and budgetary forecasting, finance, data management and parliamentary relations.

The PBO's budget for fiscal year 2026–27 is \$8.2 million.

The PBO is committed to promoting transparency and accountability. All of the Office's reports are published on our [website](#) in formats designed to be fully accessible.

Purpose

The Parliamentary Budget Officer provides Parliament with economic and financial analysis for the purposes of supporting “the quality of Parliamentary debate and promoting greater budget transparency and accountability”.

Mandates

Through amendments made to the *Parliament of Canada Act* in 2017, Parliament gave the Parliamentary Budget Officer two distinct mandates.³

1. When Parliament is not dissolved:⁴

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

2. During the 120-day period before a fixed-date general election or when Parliament is dissolved for a general election:⁵

The Parliamentary Budget Officer provides political parties with estimates of the financial cost of election campaign proposals they are considering making.

The Office’s accessibility plan

The PBO reaffirms its commitment to ensuring that all of our content and services are accessible to everyone, in accordance with the [Accessible Canada Act](#). We take proactive measures to prevent, identify and eliminate barriers to accessibility to ensure equitable access to our resources and information.

Economic and financial analysis for Parliament

When Parliament is not dissolved, the Parliamentary Budget Officer is mandated to provide economic and fiscal analysis to the Senate and House of Commons, for the purposes of supporting the quality of parliamentary debate and promoting greater budget transparency and accountability.⁶

The Parliamentary Budget Officer prepares economic and financial analysis at the request of members or committees of the Senate or House of Commons and on her own initiative.

In fiscal year 2026–27, the PBO's resources will continue to be allocated across the main types of analysis the Parliamentary Budget Officer is mandated to provide; that is, analysis respecting government budgets, the nation's finances, the economy, and the financial costs of proposals. Starting with our analysis of the 2026 Spring Economic Update, and going forward, the PBO has initiated an analytical frame that mirrors the traditional structure of the annual federal budget cycle, with the following themes:

- 1) Economic and Fiscal Track
- 2) Fiscal Anchors and Fiscal Sustainability
- 3) Major Government Priorities
- 4) Departmental Spending and Specific Initiatives

Adopting this frame is intended to provide greater continuity of analysis across budget and expenditure cycles over time, to support parliamentary oversight and consideration of value for money.

The PBO analysis of the 2026 Spring Economic Update (SEU) included assessments of the government's updated budget plan against those four themes. For that work, we considered major government priorities as set forth by the government in Budget 2025: defence, major projects, productivity and housing. Because these themes are of significant and ongoing fiscal importance, the PBO will direct resources to assess progress against these objectives as long as they remain predominant within the federal budget cycle. We have also noted that the government identified the additional major priority of affordability in the 2026 SEU. PBO released a targeted note on the temporary suspension of the federal fuel excise tax at that time.

As provided by the *Parliament of Canada Act*, the Parliamentary Budget Officer will, as necessary, adjust the allocation of resources in response to requests for various types of analysis from Senate or House of Commons committees or parliamentarians. She will also respond to unexpected changes in the nation's economic and fiscal situation. Any such adjustments may be reflected in an updated Work Plan submitted to the Speakers, where appropriate, as well as in the Parliamentary Budget Officer's Annual Report.⁷

The Parliamentary Budget Officer's ability to have free and timely access to information under the control of government departments and Crown corporations may also affect the allocation of resources.⁸ The Parliamentary Budget Officer may need to adjust her Work Plan and/or allocation of resources if she does not have access to the data and information needed for certain projects on the timelines requested.

Publication of reports

Following her appointment on April 22, 2026, the Parliamentary Budget Officer's immediate priority was to ensure that Parliament received reports and analyses that had been delayed during the vacancy period, from March 3 to April 21, 2026, when reports could not be published. The PBO therefore focused efforts on addressing the publication backlog and resuming regular analytical work in support of parliamentarians.

Between April 22, 2026, and the completion of this report on September 10, 2026, the PBO published 14 reports and analyses and updated the online Public Debt Charges Calculator tool. A complete list of these publications is provided in Appendix A.

From September 14, 2026, to March 31, 2027, the PBO plans to provide Parliament with additional analyses and cost estimates in response to requests from parliamentarians and parliamentary committees. A list of the current 16 planned analyses is provided in Appendix B.

Planned reports

Over time, the PBO has established a series of regular reports in response to previous committee motions and requests from parliamentarians.

Throughout the year, the PBO usually receives requests from parliamentarians regarding additional matters that would benefit from regular reporting. We will continue to welcome these requests, as they indicate the topics that are of interest to parliamentarians.

The Parliamentary Budget Officer intends to provide the following regular reports to the Senate and the House of Commons in 2026–27:⁹

- analysis of the Fall 2026 Budget and the 2027 Spring Economic Update;
- analysis of the main and supplementary estimates; and
- a semi-annual economic and fiscal outlook.

The next Fiscal Sustainability Report will be produced during 2026-27, for public release in July 2027. This timing aligns to the release of key variables by Statistics Canada relevant to provincial and territorial economic and fiscal dynamics.

The Parliamentary Budget Officer may also prepare reports on matters of particular significance relating to the nation's finances or economy that she believes should be brought to Parliament's attention.¹⁰ Topics under current internal consideration include:

- Recent growth in the Canada Child Benefit;
- House price changes in different Canadian markets;
- The government's operating budget fiscal anchor;
- Economic impacts of investments announced in Budget 2025;
- The Canadian Dental Care Plan;
- Spending reductions identified through Comprehensive Expenditure Reviews; and
- Financial analysis of the Gordie Howe Bridge.

The PBO will look to expand the use of general contextual pieces, or primers, to provide economic or fiscal context for topics of general interest to parliamentarians, for example, the sustainability of the fiscal framework or government priorities respecting defence policy. Similarly, the PBO will look to extend the accessibility of different government data sources in the form of easy-to-use digital formats so as to increase the transparency, oversight and accountability on topics related to the Budget, Estimates and Public Accounts cycles, for example, respecting federal employment levels by department and agency or the calculation of deficit financing costs.

The legislative agenda, along with significant changes in domestic and international conditions, may result in the emergence of other issues of interest to the Senate and House of Commons.

During fiscal year 2026–27, the Parliamentary Budget Officer may update her Work Plan should there need to be preparation of additional reports that would result in significant changes to the PBO's allocation of resources.

Prioritization of requests from parliamentarians and committees

The *Parliament of Canada Act* establishes the framework within which the Parliamentary Budget Officer responds to and prioritizes requests from parliamentarians and committees. When Parliament is not dissolved, the Act requires the Parliamentary Budget Officer to undertake research into and analysis of matters relating to the nation's

finances or economy when requested by the Standing Senate Committee on National Finance, the House of Commons Standing Committee on Finance, the House of Commons Standing Committee on Public Accounts, and the House of Commons Standing Committee on Government Operations and Estimates.¹¹

The *Parliament of Canada Act* also requires the Parliamentary Budget Officer to undertake research and analysis of the Estimates of the government when requested by a parliamentary committee, and to estimate the financial cost of proposals relating to matters within Parliament's jurisdiction when requested by a parliamentary committee or an individual parliamentarian.¹²

When the Parliamentary Budget Officer has received multiple requests she will give priority to requests from committees, especially when the request is a result of a motion passed by the committee, and requests from members of the Senate and the House of Commons that are likely to be relevant to a significant number of parliamentarians, that are economically or fiscally material or that address an area of significant risk. The Parliamentary Budget Officer will focus on cases where the government has not published a fiscal or economic impact assessment or where the Parliamentary Budget Officer judges that the actual impact may differ materially from the government's estimated impact.

The Parliamentary Budget Officer will also give priority to requests to estimate the cost of proposals that are most relevant to the functions of the Senate and House of Commons, namely the following:

- proposals made by the government;
- proposals made in Senate public bills that have passed second reading; and
- proposals made in private members' bills and motions that are placed on the order of precedence in the House of Commons.

The Parliamentary Budget Officer respects the statutory requirement to take all reasonable steps to cooperate with the Parliamentary Librarian to avoid any unnecessary duplication of resources and services provided to parliamentary committees and members of the Senate and the House of Commons. In that spirit, the Parliamentary Budget Officer will continue to coordinate requests from committees and parliamentarians with the Library of Parliament's research service when that service may be better positioned to respond.¹³

For costing requests outside of an election period, the Parliamentary Budget Officer will put priority on estimating the financial cost of proposed measures that are the subject

of a bill introduced in Parliament, or in the case of the Senate or House of Commons, a motion adopted by the Senate or a private member's motion placed in the order of precedence or adopted by a committee of the House of Commons. Other costing requests will be coordinated with the Library's research service, which responds to such requests when the required data is publicly available and can be analyzed using the Library's costing models. This coordination of parliamentary costing requests is governed by a long-standing Memorandum of Understanding between the PBO and Library of Parliament.

Moving forward, the Parliamentary Budget Officer will look to collaborate more closely with the Office of the Auditor General of Canada to identify opportunities to avoid duplication and to complement each institution's work, while maintaining our roles as independent actors with separate and distinct mandates.

Cost estimates of election campaign proposals

Under the *Parliament of Canada Act*, once Parliament is dissolved for a general election, the Parliamentary Budget Officer is required, at the request of a political party or independent member, to prepare estimates of the financial cost of election campaign proposals that the party or independent member is considering.

Should Canada's next election be called prior to the next fixed election date, in October 2029, the Parliamentary Budget Officer would be required to stop work on all requests from committees and parliamentarians, to accommodate requests from political parties.¹⁴

An early election could change the length of the next costing period. The following preparations are made ahead of an election: financial and economic models are developed and tested, and we renew data access agreements with government departments so that the PBO can efficiently cost election campaign proposals. The PBO will be ready to receive requests for cost estimates of election campaign proposals as soon as the next election is called.

When the time comes, the PBO will manage all election proposal costing requests equitably and securely. We will also update our guidance document on election promise costing to reflect the practices and requirements applicable to the next general election.

The Economic and Fiscal Outlook will continue to be the baseline document for the election promise costing period. This report will provide the economic and fiscal projections that will be used to prepare the financial cost estimates of election campaign proposals.

With all the experience it has gained since it first exercised this election proposal mandate in 2019, the PBO remains well positioned to provide rigorous, unbiased and non-partisan costings that will help Canadians prepare to vote in the next general election.

Service commitments

The PBO is committed to providing high-quality, non-partisan analysis, including analysis of economic and fiscal policy, for the purposes of supporting the quality of parliamentary debate and promoting greater budget transparency and accountability.

The organization's performance during the 2026–27 fiscal year will be informed by indicators shown in Table 1.

Table 1

Parliamentary Budget Officer performance indicators

Indicator	Rationale
Number of PBO analyses and reports that are cited by parliamentarians in their deliberations and debate.	This is a measure of the relevance of the PBO's analysis to parliamentarians.
Number of parliamentary inquiries responded to within one working day.	This is a measure of the PBO's ability to provide timely assistance to parliamentarians and their staff.
Proportion of parliamentarians who are "satisfied" with the services received from the PBO.	This is a measure of the overall quality of service the PBO provides to parliamentarians and their staff.
Number of stakeholder inquiries that are responded to within one working day.	This is a measure of the PBO's ability to provide timely assistance to stakeholders.
Number of election proposal costing requests received by the PBO, in case of an election.	This is a measure of the demand for the PBO's services during the election proposal costing period.

Notes

¹ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, subsection 79.13(1).

² *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.01.

³ *Budget Implementation Act, 2017, No. 1*, S.C. 2017, c. 20, s. 128.

⁴ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.2.

⁵ *Ibid.*, s. 79.21.

⁶ *Ibid.*, s. 79.01.

⁷ *Ibid.*, s. 79.13.

⁸ *Ibid.*, s. 79.4(1).

⁹ A Fiscal Sustainability Report is planned for July 2027.

¹⁰ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, section 79.13

¹¹ *Ibid.*, s. 79.2 (1).

¹² *Ibid.*, s. 79.2 (1).

¹³ *Ibid.*, s. 79.12.

¹⁴ *Ibid.*, s. 79.2(5).

Appendix A

Publications Issued between April 22, 2026, and September 1, 2026.

Date	Publication
May 4, 2026	PBO Assessment – Spring Economic Update: Economic and Fiscal Track;
May 4, 2026	PBO Assessment – Spring Economic Update: Fiscal Anchors and Financial Sustainability;
May 4, 2026	PBO Assessment – Spring Economic Update: Government’s Major Capital Priorities;
May 4, 2026	PBO Assessment – Spring Economic Update: Departmental Spending and New Measures;
May 4, 2026	PBO Assessment – Spring Economic Update: Temporarily Suspending the Federal Fuel Excise Tax;
May 7, 2026	The Government’s Expenditure Plan and the Main Estimates for 2026–27;
May 15, 2026	Overview of Certain Federal Government Services in Rural and Urban Areas;
May 22, 2026	Federal Financial Support for the 2026 FIFA Men’s World Cup;
May 26, 2026	Administrative and Fiscal Impacts of the Interim Federal Health Program;
June 2, 2026	Employer Costs of Public Service Insurance Plans and Programs;
June 4, 2026	Economic and Fiscal Outlook – June 2026;
June 9, 2026	Supplementary Estimates (A), 2026–2027;
June 16, 2026	Medical Cannabis Benefits Savings; and
June 18, 2026	Delivering Automatic Federal Benefits for Low-Income Individuals.
Date	Updated Tool
July 20, 2026	Public debt charges calculator.

Appendix B

The following analyses and cost estimates are underway as of September 1, 2026, in response to past requests from parliamentarians and parliamentary committees.

- Distributional analysis of measures contained in Bill C-15, *An Act to implement certain provisions of the budget tabled in Parliament on November 4, 2025*;
- Investment multipliers associated with Budget 2025 measures;
- Update to the PBO's costing of Bill C-13, *An Act for the Substantive Equality of Canada's Official Languages*;
- Cost analysis of the proposed high-speed rail project;
- Fiscal and economic implications of meeting NATO's 5 per cent defence spending target, taking into account the Defence Industrial Strategy;
- Measures aimed at increasing access to homeownership;
- Update to the PBO's report, *Energy Sector and Agriculture: Federal Revenue Forgone from Tax Provisions*;
- Costing of the Senate amendments to Bill S-2;
- Costing of Bill S-201 concerning sickle cell disease;
- First Nations child and family services;
- Impact of policies targeted at low-income Canadians;
- Creation of new federal personal income tax brackets;
- Update to the PBO's analysis of the progressivity of the federal tax and transfer system;
- Expansion of the Canada Summer Jobs program;
- Expansion of Employment Insurance benefits under Bill C-222, *An Act to amend the Employment Insurance Act and the Canada Labour Code (death of a child)*; and
- Revenue recovered in connection with the Panama Papers, Pandora Papers and Paradise Papers.

