

March 27, 2023



# Work Plan for 2023-24



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER  
BUREAU DU DIRECTEUR 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 is the PBO's sixth annual work plan presented to the Senate and the House of Commons through the Speakers of those Houses in accordance with the *Parliament of Canada Act*.<sup>1</sup> The PBO can update the work plan during the course of the fiscal year and, if there are significant changes, the PBO will provide an updated version to the Speakers.

For further information, please visit [dpb-pbo@parl.gc.ca](mailto:dpb-pbo@parl.gc.ca).

Yves Giroux  
Parliamentary Budget Officer

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# Message from the Parliamentary Budget Officer

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I am pleased to present the sixth annual work plan for the Office of the Parliamentary Budget Officer (the Office). As outlined in the *Parliament of Canada Act*,<sup>2</sup> this report describes the Office's priorities and resource allocation strategy for the 2023-24 fiscal year.

The Office is committed to serving Parliament with integrity and professionalism through the provision of independent, credible and non-partisan economic and financial analysis on a timely basis. In the coming transparency and accountability.

We will remain vigilant in monitoring and analyzing the impact of global economic uncertainty, and an inflationary environment that we have not experienced in decades on Canada's economy and national finances.

In the 2023-24 fiscal year, we will continue to report on the state of the nation's finances, the government's economic and budgetary projections, and we'll provide cost estimates for proposals under Parliament's jurisdiction. We plan to provide in-depth analysis on a range of subjects, including environmental issues, immigration, defence, and healthcare.

To do this work, we rely on federal government departments to provide the Office with « free and timely access to information » as set out in the *Parliament of Canada Act (the Act)*.<sup>3</sup> We expect that continued efforts will be needed over the next fiscal year to ensure that departments adhere to their obligations under *the Act* and provide us with the information we need to fulfill our mandate.

Given the current minority Parliament, the Office plans to continue to enhance its analytical capacity in key policy areas such as taxation, health, defence, housing and student program spending to ensure we are ready to receive requests for cost estimates of election campaign proposals as soon as the next election is called.

We will also continue to ensure that our work is accessible to parliamentarians, as well as Canadians by actively working to identify and remove accessibility barriers. We will strive to use clear, plain language so that our work can be easily understood and used.

My team and I greatly appreciate the trust that has been put in us, and we dedicate ourselves to serving Canada's parliamentary democracy with a continued commitment to excellence.

Yves Giroux  
Parliamentary Budget Officer

# About the PBO and the Office of the PBO

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The Parliamentary Budget Officer (PBO) is an independent and non-partisan Agent of Parliament, whose appointment was approved by the Senate and House of Commons.

The PBO's role is to support Parliament by providing analysis, including analysis of macroeconomic and fiscal policy, for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.<sup>4</sup>

## The Office of the PBO

The PBO is supported by the Office of the Parliamentary Budget Officer, which has approximately 40 staff members. Staff expertise spans a wide range of areas, including economics, taxation, forecasting, finance and parliamentary relations.

The Office's operating budget for 2023-24 is \$7.6 million.

The PBO is committed to promoting transparency and accountability. The PBO publishes all its reports on the PBO's website at [www.pbo-dpb.ca](http://www.pbo-dpb.ca).

# The PBO's mandates

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As a result of amendments made to the *Parliament of Canada Act* in 2017, Parliament has given the PBO *two* distinct mandates.

1. 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.

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

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

## Launch of the Office's Accessibility Plan

In December 2022, the Office launched its Accessibility Plan 2022-2025, outlining our commitment to providing a barrier - free environment for our employees, clients, and the general public.

In 2023-24, we will continue to work actively to identify and remove accessibility barriers and develop a stronger culture of knowledge, awareness and understanding among our employees regarding disabilities and the importance of accessibility in helping us to reach our goals.

Learn more about our plan at [www.pbo-dpb.ca](http://www.pbo-dpb.ca).

## 1. Economic and financial analysis for Parliament

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When Parliament is not dissolved, the PBO has a mandate to provide economic and financial analysis to the Senate and the House of Commons.<sup>5</sup>

The PBO prepares economic and financial analysis on a self-initiated basis, and at the request of members and committees of the Senate and the House of Commons.

In fiscal year 2023-24, when Parliament is not dissolved, the resources of the office will be allocated broadly and equally across the main types of analysis that the PBO is mandated to provide:

1. estimates of the financial cost of proposals;
2. research and analysis related to the government's estimates;
3. research and analysis related to the nation's finances; and
4. research and analysis related to the economy.

However, consistent with the legislation, the PBO will, if needed, adjust the allocation of resources in response to requests for various types of analysis from the Senate and the House of Commons committees or parliamentarians, as well as in response to unanticipated changes in the state of the nation's economic and fiscal situation. The PBO will report on any such adjustments in the Annual Report.<sup>6</sup>

The PBO's ability to have free and timely access to information under the control of departments and Crown corporations may also affect the allocation of resources.<sup>7</sup> The work plan and the allocation of resources may need to be adjusted if the PBO is unable to access the necessary information and data for certain projects.

### Reports published by the PBO

Over the course of the PBO's first few years of operation, a series of regular reports were established as a result of committee motions and requests from parliamentarians.

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

The PBO intends to provide the following regular reports to the Senate and the House of Commons in the fiscal year 2023-24:

- analysis of the budget and the fall economic statement (2 reports); and
- analysis of main and supplementary estimates (4 reports).

The PBO may also prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.<sup>8</sup> The PBO will identify matters of particular significance that he believes should be brought to the attention of Parliament.<sup>9</sup> For the upcoming fiscal year, the PBO will provide the following reports to Parliament based on such matters:

- a semi-annual economic and fiscal outlook (2 reports);
- an annual fiscal sustainability report (1 report);
- an analysis of the F-35 fleet (1 report);
- an analysis of the Clean Fuel Regulations (1 report);

- an updated cost analysis of irregular migration across Canada's southern border (1 report);
- an analysis of corporate income tax elasticities (1 report);
- an update of the personnel expenditure analysis tool (1 report);
- an analysis of inflation and household income (1 report).

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

During fiscal year 2023-24, should the preparation of additional reports require significant changes in the allocation of resources, the PBO will update the work plan.

#### Prioritization of requests from members and committees

The PBO will prioritize requests from committees and 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 risk. Cases where the government has not published a fiscal or economic impact assessment, or where the PBO judges that the actual impact may differ materially from the government's estimated impact, will receive particular attention.

The PBO will also consider requests to estimate the cost of proposals that are most relevant to the functions of the Senate and the House of Commons, namely:

- 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 PBO is also mindful of the statutory requirement that he must 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 PBO will continue to refer requests from committees and members to the Library's Parliamentary Information and Research Service if the PBO believes that they would be in a better position to fulfill the requests. The strong relationship between the PBO and the Parliamentary Librarian further strengthens the continued collaboration between both institutions.



## 2. Financial cost estimates of election campaign proposals

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Under the *Parliament of Canada Act*, once Parliament is dissolved for a general election, the PBO is obligated, upon 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 making.

Should Canada's next election be called prior to the next fixed election date in 2025, the PBO would be required to discontinue work on all requests by committees and members to accommodate requests from political parties.<sup>10</sup>

Given the current minority Parliament, the timing of the next federal election and the length of the election proposal costing period may vary. Over the 2023-24 fiscal year, the Office will work to further enhance its analytical capacity in key policy areas such as taxation, health, defence, housing and student program spending to ensure we are ready to receive requests for cost estimates of election campaign proposals as soon as the next election is called.

In addition, the Office will publish updated guidance, outlining how campaign proposals for the 45<sup>th</sup> general election will be costed.

# Service commitments

The PBO is committed to providing high quality, non-partisan services to parliamentarians and stakeholders.

The PBO's performance during the 2023-24 fiscal year will be measured using the following indicators:

Outcome: The PBO supports Parliament by providing analysis, including analysis of macro-economic and fiscal policy, for the purpose of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

Indicator	Rationale
1) 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
2) Number of PBO analyses and reports are cited by parliamentarians in their deliberations and debate	This is a measure of the relevance of the PBO's analysis to parliamentarians
3) Proportion of parliamentarians 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
4) 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
5) Number of election proposal costing requests received	This is a measure of the demand for PBO services during the election costing period

# Notes

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1. Parliament of Canada Act, RSC 1985, c P-1, s 79.13(1), (3).
2. Ibid., s. 79.13(1).
3. Ibid., s. 79.4(1).
4. Ibid., s 79.01.
5. Ibid., s 79.2.
6. Ibid., s 79.13, 79.22.
7. Ibid., s 79.4(1).
8. Ibid., s 79.2(1)(b).
9. Ibid., s 79.13(1)(b).
10. Ibid., s 79.2(5).