

March 21, 2024



Work Plan for 2024-25



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 seventh 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](#). 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.

Writer:

Martine Perreault, Communications Advisor

Prepared under the direction of:

Sylvain Fleury, Director, Parliamentary Relations and Planning / Chief Financial Officer

Marie-Eve Hamel Laberge and Rémy Vanherweghem assisted with the preparation of the report for publication.

For further information, please [contact the Office of the Parliamentary Budget Officer](#).

Yves Giroux

Parliamentary Budget Officer

Table of Contents

Message from the Parliamentary Budget Officer.....	1
About the PBO and the Office of the PBO.....	3
The Office of the PBO.....	3
The PBO's mandates	4
Economic and financial analysis for Parliament.....	6
Reports published by the PBO.....	7
Prioritization of requests from members and committees.....	8
Financial cost estimates of election campaign proposals	10
Service commitments	11
Notes	13

Message from the Parliamentary Budget Officer

I am very pleased to present the seventh annual Work Plan of the Office of the Parliamentary Budget Officer (here in after referred to as the Office). As outlined in the *Parliament of Canada Act*,¹ this report describes the Office's priorities and resource allocation strategy for the 2024-25 fiscal year.

The Office is committed to serving Parliament with integrity and professionalism through the provision of independent, credible and non-partisan financial and economic analysis on a timely basis. This year, my team and I will again continue to work diligently to promote greater budget transparency and accountability.

In the coming year, we will maintain and continue to improve our services to parliamentarians. Given the current minority Parliament, the timing of the next federal election and the length of the election proposal costing period may vary. The Office will be ready to assess the financial cost of measures that political parties are considering proposing, should a general election be called before the fixed election date in 2025.

In the 2024-25 fiscal year, we will be reporting on the state of the nation's finances and on the government's economic and budgetary projections, as well as providing cost estimates for proposals under Parliament's jurisdiction. We plan to provide in-depth analysis on a range of subjects, including environmental issues, defence and housing. We will also continue updating our reports, where necessary, while developing our interactive tools so as to enable parliamentarians, journalists and the public to explore various aspects of the budget and fiscal matters.

Interest in the use of artificial intelligence (AI) in private and public organizations has grown considerably. The Office will remain attuned to the opportunities and challenges that AI developments present for various applications under its mandate.

In closing, I am convinced that our Office will achieve its objectives through the efforts of its firmly committed, engaged and professional staff.

Yves Giroux
Parliamentary Budget Officer

About the PBO and the Office of the PBO

The Parliamentary Budget Officer (PBO) is an independent and non-partisan officer of Parliament, whose appointment is 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.²

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, economic and budgetary forecasting, finance and parliamentary relations.

The Office's operating budget for 2024-25 is \$7.8 million.

The PBO is committed to promoting transparency and accountability. All PBO reports are published on the PBO's [website](#).

The PBO's mandates

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-date 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.

Tabling of progress report on the implementation of the PBO's accessibility plan

In December 2023, the Office of the PBO presented its first progress report under the [Accessible Canada Act](#).

The Office is committed to becoming a leader in accessibility. Our goal is to remove barriers to accessibility for our employees, our clients and the Canadian public. In the last year, the Office quickly managed to convert the display of reports available on its website. Our work is now accessible to all audiences.

We have defined objectives and measures to improve accessibility in the following eight priority areas: employment; built environment; information and communication technologies; communication; procurement of goods, services and facilities; design and delivery of services; transportation; and culture.

For the first few months, our goal was to build an understanding of the overall progress to be made on accessibility within our organization. This progress report is a first attempt to bring together all the initiatives under way in the various priority areas. To do this, we had to work with Parliamentary Precinct partners and consult with our staff and parliamentarians.

In the coming years, we will ensure that our work remains accessible by identifying and removing barriers to accessibility.

To learn more about the PBO's accessibility plan, please visit our [website](#).

Economic and financial analysis for Parliament

When Parliament is not dissolved, the PBO has a mandate to provide economic and financial analysis to the Senate and the House of Commons.³

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 2024-25, 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, as follows:

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

However, in accordance 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.⁴

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.⁵ The work plan and the allocation of resources may well 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 Office 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 fiscal year 2024-25:

- analysis of the budget and the fall economic statement (2 reports);
- analysis of main, and supplementary estimates (4 reports);
- a semi-annual economic and fiscal outlook (2 reports); and
- an annual fiscal sustainability report (1 report).

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.⁶ The PBO will identify matters of particular significance that he believes should be brought to the attention of Parliament.⁷ For the upcoming fiscal year, the PBO will provide the following reports to Parliament:

- a polar icebreaker cost report (1 report);
- an analysis of the oil and gas emissions cap (1 report);
- an analysis of the new electric vehicle availability standard (1 report);
- an updated analysis of federal program spending on housing (1 report);
- a report on household formation and the housing stock (1 report); and

- an update of the “Ready Reckoner” tool (1 report).

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

During fiscal year 2024-25, the PBO will update the work plan, in case the preparation of additional reports requires significant changes in the allocation of resources.

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. The PBO will particularly focus on 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.

The PBO will also prioritize requests to estimate the cost of proposals that are most relevant to the functions of the Senate and the 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 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 research service if the PBO believes that this service 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.

Financial cost estimates of election campaign proposals

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.⁸

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 2024-25 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 it is ready to receive requests for cost estimates of election campaign proposals as soon as the next election is called.

Service commitments

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

The PBO's performance during the 2024-25 fiscal year will be measured by means of the indicators shown in Table 1.

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

Table 1**PBO performance indicators**

Indicator	Rationale
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
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
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	This is a measure of the demand for PBO services during the election costing period

Notes

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

² *Ibid.*, s 79.01.

³ *Ibid.*, s 79.2.

⁴ *Ibid.*, ss. 79.13, 79.22.

⁵ *Ibid.*, s 79.4(1).

⁶ *Ibid.*, s 79.2(1)(b).

⁷ *Ibid.*, s 79.13(1)(b).

⁸ *Ibid.*, s 79.2(5).

ADM-2324-004-S_e

T_RP_3.0.3e

© Office of the Parliamentary Budget Officer, Ottawa, Canada, 2024