



Parliamentary  
Budget Office

# Introduction to PBO's services

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Chrysanthé Psychogios  
31 August 2025

[www.pbo.gov.au](http://www.pbo.gov.au)

# Agenda

**About the PBO**

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**How we can work with you**

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**PBO costings**

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**How to work with us**

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# About the PBO

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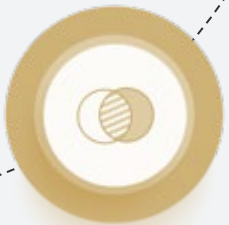
# Purpose of the PBO



To create a **more level playing field for all parliamentarians**



To ensure the **accuracy of election commitment costings**



To **improve transparency**, particularly around budget information and budget-related issues

# Purpose of the PBO



## Policy costings & budget analysis

Prepare high quality policy costings and budget analyses at the request of parliamentarians in a timely manner.

Develop and maintain our costing and projection models and databases.



## Self-initiated activity

Publish research papers that promote a better public understanding of the budget and fiscal policy settings, with a particular focus on the sustainability of the budget over the medium term.



## Election commitments report

Prepare and publish a report analysing the budget impact of the election commitments of parliamentary parties after the next general election.

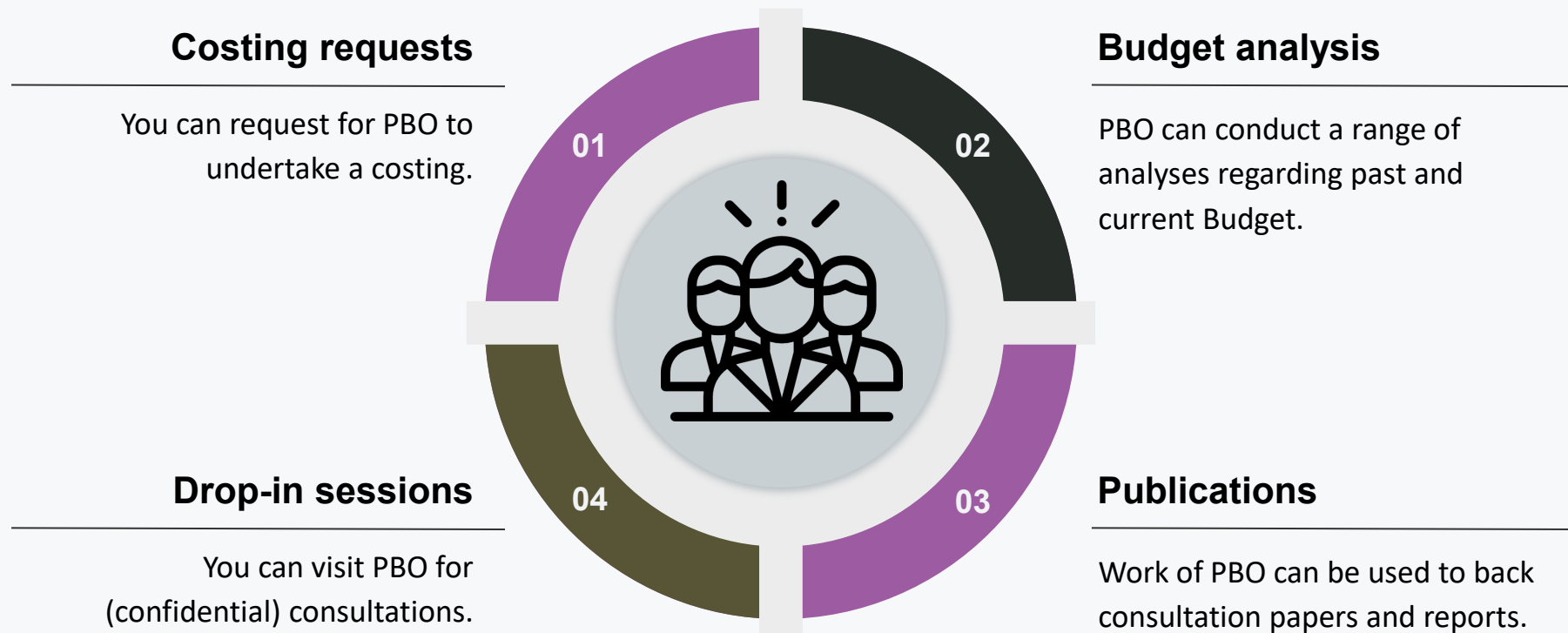


YOU & THE PBO

# How we can work with you

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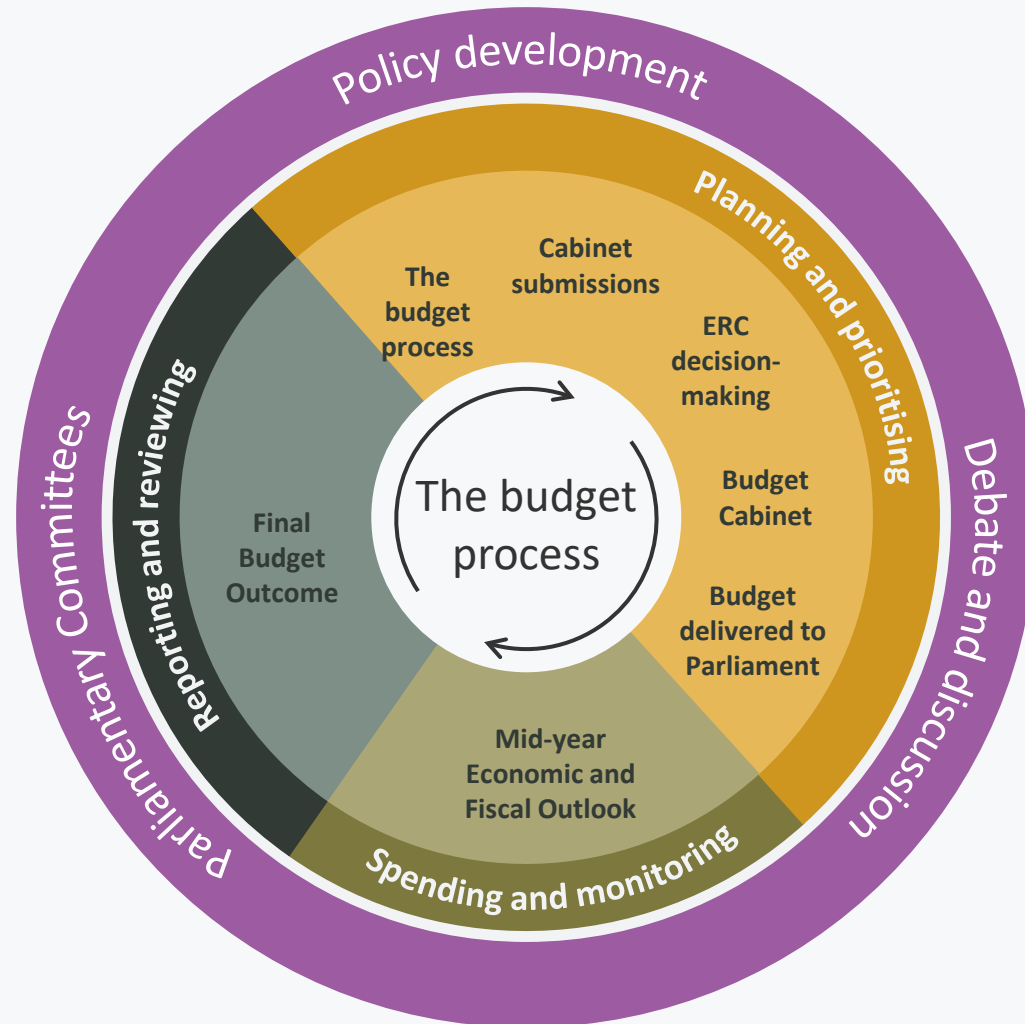
# How we can help you



# Understand the Budget process

The **budget process** allocates public resources to the Government's policy priorities.

**Parliament provides the authority** to spend money through the passage of the annual appropriation acts and other legislation





# Our services

- You can request a costing from the PBO on a policy proposal. Requests will be confidential if made outside of the caretaker period.
- Costings and analysis services are designed to support you to participate in a more informed policy debate.
- We can't give you direct policy advice, but we can assist by discussing how different policy options could generate different impacts.



## Costing of policy proposals

A costing is an assessment of the financial impact of a proposed policy change on the Commonwealth Government budget.



## Budget analysis

A budget analysis assists in evaluating existing policies, or what affects a policy change would have on the budget or on different groups of people.

# Confidentiality

A request and the response will be kept confidential. We won't make public any information unless you release it or authorise us to publish it on our website.

This is different during a caretaker period before a general election when any costings requested during this period must be made public.

# Our products

## Regular reports

- Beyond the Budget
- National Fiscal Outlook

## Explainers & Budget Bites

- Guide to the Budget
- Bracket Creep
- The Contingency Reserve
- Online Budget Glossary
- Indexation
- Superannuation taxation
- Jobseeker

## Resources

- Budget chart packs
- Public Debt Interest (PDI) calculator
- Historical Fiscal Data

## Other reports

- Ageing population
- Trends in GST
- Jobseeker

## NEW INTERACTIVE TOOLS

### Build your own budget (BYOB)

An educational interactive tool to explore the impact of different economic assumptions and policy settings of your choice.

### Small Model of Australian Representative Taxpayers (SMART)

An experimental analytical tool that allows users change income tax rates and thresholds, enabling finer analysis than what can be achieved with *BYOB*.

# PBO costings


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# What is a costing

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## What is a PBO costing?

Information about what a costing is, how a costing is produced and how a PBO costing should be interpreted.

 [Download file \[511.97 KB\]](#)

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[Overview](#)

[Introduction](#)

[The role of costings in the public debate](#)

[What does a costing capture?](#)

[Elements of the costing process](#)

[The costing minute](#)

30 November 2017

**Information paper no. 02 | 2017 | Date issued: 30 November 2017**

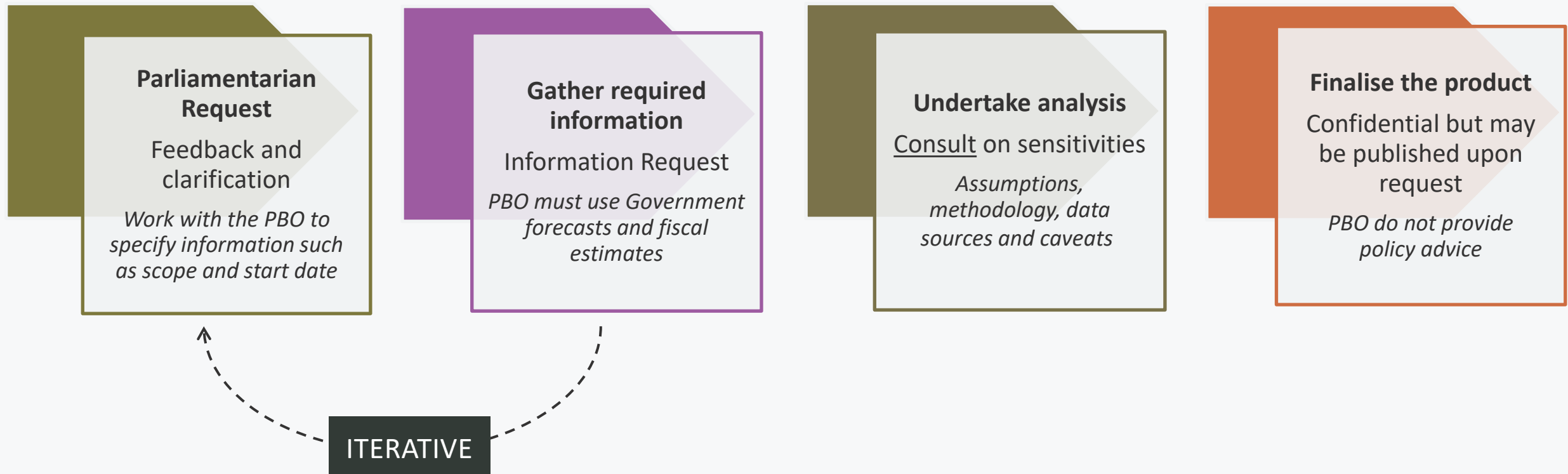
PBO information papers are published to help explain, in an accessible way, the underlying data, concepts, methodologies and processes that the PBO uses in preparing costings of policy proposals and budget analyses. The focus of PBO information papers is different from that of PBO research reports which are aimed at improving the understanding of budget and fiscal policy issues more broadly.

### Overview

Every year, we prepare a large number of policy costings for parliamentarians. In 2016–17, for example, we prepared over 1,600 policy costings. Each costing provides an estimate of the proposed policy's financial implications on the Australian Government Budget over the next decade.

# The costing process

The PBO works closely **with agencies** and **negotiates with requestors** to seek to deliver a good outcome.



# Our method and analysis

## **Models and databases**

- Government agencies
- In-house
- De-identified unit record data
- Time series data

## **Concepts and knowledge**

- Budget accounting

## **Specifications assumptions**

- Parameters
- Elasticities
- Behavioural impacts
- First-round vs Second-round



## How to make a request

Guidance to help parliamentarians and their staff submit requests for policy costings and budget analysis.

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This section provides guidance on submitting a request and the standards, processes and templates governing how requests are managed. Use our [how to guide](#) to step through the process.

### Making a request

We encourage you to discuss your request with us prior to formally submitting it, particularly if you have questions on how to specify the request. These conversations are confidential and can greatly assist both PBO analysts and you to understand the detail of a query and to shape the formal request. Please contact us on 02 6277 9500 or [pbo@pbo.gov.au](mailto:pbo@pbo.gov.au).

A formal request for costing or analysis must be submitted by the parliamentarian to [pbo@pbo.gov.au](mailto:pbo@pbo.gov.au). Each request:

- must include a signed letter from the parliamentarian, or email from the parliamentarian's [@aph.gov.au](mailto:@aph.gov.au) email account, that is addressed to the Parliamentary Budget Officer
- should include a completed PBO request template (see below).

You will receive an acknowledgement and a tracking number by email once your request is registered. The tracking number makes each request easier to identify in future correspondence.

PBO request templates	
<a href="#">Costing request template</a>	<a href="#">Budget information request template</a>





## Policy costing request

<b>Name of policy request:</b> <i>For example 'Increase the child care subsidy'</i>	
Parliamentarian requesting costing:	<i>Parliamentarian's name</i>
<b>Description of policy</b>	
Purpose or intention of the policy:	<i>A description of the policy's purpose helps to ensure that we understand the higher-level objective of what is being requested, particularly in more detailed policy specifications, eg 'This policy aims to encourage low income families who use child care to enter the workforce'.</i>
Summary of policy specification:	<p><i>Insert a description of the policy changes and how these would be implemented. This box may request multiple costing options. eg 'Increase the level of child care subsidy available to families with income below \$60,000 by:</i></p> <p><i>Option 1: 20 per cent</i></p> <p><i>Option 2: 25 per cent.'</i></p> <p><i>Please outline any additional analysis (in addition to the financial information) that is required, for example:</i></p> <ul style="list-style-type: none"><li><i>the number of people or businesses affected</i></li><li><i>distributional impacts across the population. For example, distribution across:</i><ul style="list-style-type: none"><li><i>income</i></li><li><i>gender</i></li><li><i>age etc.</i></li></ul></li></ul> <p><i>Distributional analysis can help outline who is impacted by this proposal.</i></p> <p><i>For detailed requests, attach an example of how you would like the information to be presented. Also attach any additional information such as policy documents or announcements.</i></p>
Policy start date:	<i>This is the start date for the policy, eg '1 July 2022'.</i>
Is the policy ongoing?	<input type="checkbox"/> Ongoing <input type="checkbox"/> Non-ongoing
	<i>Ongoing policies continue in perpetuity, non-ongoing policies cease after a specified time period. For example 'This policy would have effect for three years from 1 July 2020'.</i>
Would elements of this policy be indexed over time? If so, by what index?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<i>Detail any indexation arrangements that would apply to the proposal (for example some Australian Government payments and elements of the tax system increase each year in line with an economic series such as the consumer price index).</i>

# How to request a costing

**Talk to us.** We recommend you talk to us before a formal request is submitted – this can help shape your request.

**Visit our website.** Learn more about the process and find guidance and request templates on our website. [www.pbo.gov.au/for-parliamentarians](http://www.pbo.gov.au/for-parliamentarians)

# You must include...


## Parliamentarian approval

- Request **MUST** be submitted by your parliamentarian
  - come from their **@aph.gov.au** email address
- OR
- include a signed letter from them

## Completed template

- Key information about who to contact
- Specifics about what to include in the costing analysis

# A costing response



Parliamentary Budget Office

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Q

Request a costing

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## Costings

Publicly released costings or budget analyses outside the caretaker period.

The Parliamentary Budget Officer has publicly released the following costings, either because they were not requested on a confidential basis, or following advice from the parliamentarian that they are no longer confidential. The PBO's Post-election reports also contain costings for each of the election commitments made by the major parties.

Policy costings are estimated using the most recent information available at the time they are provided. All PBO costings have an 'expiry date', which is usually the date of the next budget update. Care should be taken when referring to policy costings that are no longer current as the estimated cost of the policy proposal could change substantially with new information. If you would like advice on whether the estimated financial impacts of a costing remain relevant, please contact the PBO.

For information on behavioural assumptions used in policy costings, please see Behavioural assumptions and PBO costings.

Search

Q SEARCH

X RESET

PARTY

POLICY TOPIC

PORTFOLIO

Labor's revised stage 3 tax cuts: distributional analysis

Underlying cash balance impact of Stage 3 tax cuts

Distributional analysis of the Stage 3 tax cuts



# How to work with us

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# How to get in touch with us

## Drop-in

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We will be running regular drop-in sessions, but you can also visit PBO for consultations.

## Call or email us

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02 6277 9500  
[pbo@pbo.gov.au](mailto:pbo@pbo.gov.au)

## Visit our website

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[www.pbo.gov.au](http://www.pbo.gov.au)

# Thank you

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