Parliamentary
Budget Office

CORPORATE PLAN 2026-27

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Attribution

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Feedback

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Foreword

As the accountable authority of the PBO, I present the PBO Corporate Plan 2026-27 for the period 2026-27 to 2029-30, as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*.

This plan has been prepared in accordance with section 16E of the *Public Governance, Performance and Accountability Rule 2014*.

This plan also serves as the PBO's work plan for 2026-27, as required by section 64Q of the *Parliamentary Service Act 1999*.

The year ahead will be an important period for the Parliamentary Budget Office (PBO) as we continue to support parliamentarians through high-quality policy costings and budget analysis, respond to the recommendations of the Independent post-election review of the Parliamentary Budget Office (PBO Review), deepen our research and self-initiated publications, and prepare for the next general election.

At the centre of this work is our role as an effective, independent and non-partisan service for the Parliament. We help parliamentarians develop informed policy proposals by analysing their fiscal impact, supporting understanding of the budget context in which those proposals sit, and enabling participation in public debate with access to credible and timely analysis.

In 2026-27, we expect demand for our costing and budget analysis services to continue to grow. We will focus on providing responsive and robust advice, while strengthening the systems, models and processes that support consistent and efficient service delivery.

Research and self-initiated publications will remain central to our contribution to budget transparency. Through accessible analysis, data, interactive tools and explanations of key fiscal concepts, we will support parliamentarians, their staff and the broader public to better understand the budget and the choices that shape Australia's fiscal position.

Preparing for the next election will also be a key priority. The parliamentary cycle shapes both the timing and intensity of our work. As the next election approaches, we will build on lessons from previous cycles, ensure our people, data, models and systems are ready for increased demand, and prepare to deliver our election costing functions and the Election Commitments Report with accuracy, independence and timeliness.

Across all of this work, we will continue to expand education and outreach on the budget and fiscal policy. By working with parliamentarians, their staff, parliamentary departments and other partners, we will make our services more visible, accessible and useful, and support a stronger shared understanding of the budget across the Parliament.

This Corporate Plan sets out how we will deliver that work in the year ahead and continue to build a PBO that enriches Australia's democracy by providing the Parliament and the public with independent information, analysis and tools to support sound policy choices and informed public debate.

Sam Reinhardt
Parliamentary Budget Officer

Purpose

The Parliamentary Budget Office (PBO) was established in 2012 to provide for greater independence, transparency and accountability in the costing of election commitments and fiscal policy more broadly.

Our purpose is to inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of proposals. Our vision of enriching Australia's democracy through independent budget and fiscal analysis drives everything we do. It is facilitated through delivery of our strategic priorities of service excellence, operational effectiveness, provision of independent and informative analysis, and investment in our people.

PURPOSE	VISION
Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of proposals.	Enriching Australia's democracy through independent budget and fiscal analysis.

VALUES

INDEPENDENT	TRUSTED	EXCELLENCE
We support the Parliament by providing non-partisan analysis and information, that is factual, and evidence based.	We are a trusted partner that acts with integrity, transparency, discretion, and mutual respect.	We strive for excellence by continuously improving and innovating to provide high-quality, useful, and timely information, tailored to the needs of our parliamentary clients.

STRATEGIC PRIORITIES

SERVICE EXCELLENCE	OPERATIONAL EFFECTIVENESS	INDEPENDENT & INFORMATIVE ANALYSIS	GREAT PEOPLE

STRATEGIC OUTCOMES

Provide high-quality customer service to support our core functions.	Ensure our internal operations are effective and efficient.	Produce high-value outputs to improve understanding of the budget and fiscal policy issues.	Attract and retain high performing employees who align with our vision and values.

We improve the quality of the public policy debate by providing all parliamentarians with access to confidential costing and budget analysis services. We also publish analysis and interactive tools to improve public understanding of fiscal policy and budget policy issues and enhance transparency around the financial implications of election commitments.

We are one of 4 parliamentary departments supporting the Australian Parliament:

DEPARTMENT OF THE SENATE

The Department of the Senate provides the Senate, its committees, the President of the Senate and Senators with a broad range of advisory and support services related to the exercise of the legislative power of the Commonwealth.

DEPARTMENT OF THE HOUSE OF REPRESENTATIVES

The Department of the House of Representatives provides services to support the efficient conduct of the House of Representatives, its committees, and certain joint committees, as well as a range of services and facilities for Members in Parliament House.

DEPARTMENT OF PARLIAMENTARY SERVICES

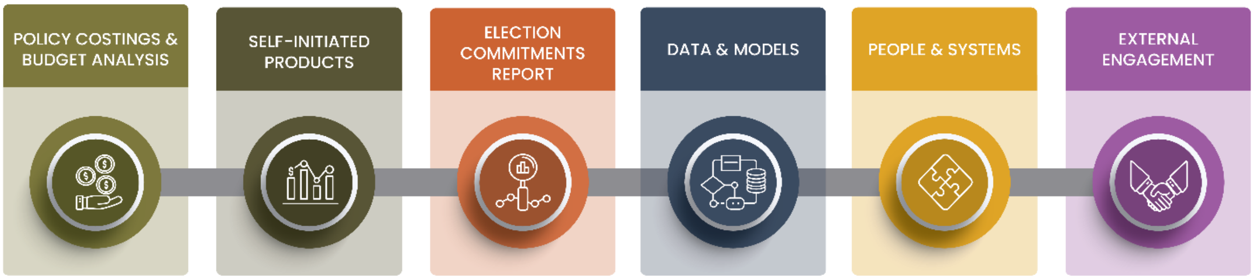
The Department of Parliamentary Services provides a wide range of diverse services and facilities, such as the Parliamentary Library, to ensure the Parliament functions effectively.

PARLIAMENTARY BUDGET OFFICE

The Parliamentary Budget Office provides independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of proposals.

Core functions

Our mandate is to support the Parliament by providing access to independent policy costings and assistance to scrutinise the Budget. We help inform public debate on budgetary and fiscal policy issues through publication of data, analysis and interactive tools. In an election year, we also improve transparency and accountability of the financial implications of election commitments through producing the Election Commitments Report. We deliver our mandate through our core functions outlined below.



Policy costings and budget analysis

We provide all parliamentarians with access to advice on the financial implications of their policy proposals on request, based on the specifications they provide. Outside of the caretaker period for a general election, parliamentarians may submit requests for policy costings on a confidential basis. This means we are required to keep both the request and our response in confidence.

We also provide parliamentarians with access to information relating to the Budget. They can request this information on a confidential basis, regardless of when the request is made.

Our policy costing and budget analysis services are available to parliamentary committees on issues that fall within our mandate. Responses to committee requests are automatically published.

Self-initiated products

We publish self-initiated analysis, chart packs, data and interactive tools on the budget and fiscal policy settings. Through our publications, tools, policy costing analysis and costing concepts we seek to improve budget transparency and promote better public understanding of fiscal and budget policy issues.

Election Commitments Report

After each general election, we publish a report that shows the budget impacts of the announced election commitments of each of the major parliamentary parties. This report presents the impacts on a policy-by-policy basis, as well as the aggregate impact of each party's policy platform. Minor parties and independents may choose to opt in to have their election commitments included in this report.

The purpose of this report is to provide transparency around the fiscal impact of election commitments. It serves an important role in encouraging parliamentary parties to announce fully costed election commitments and to publish their policy platforms prior to polling day.

Data & Models

We develop, maintain and apply a wide range of datasets and analytical models, supported by careful and gradual exploration of the opportunities of Artificial Intelligence (AI). This is strengthened by well-established strategies and arrangements with Commonwealth agencies. Through proactive engagement with partner agencies, continued investment in analytical capability, and the evolution of data analytics, AI and interactive visualisation tools, we ensure that we can provide timely, contemporary and robust fiscal analysis. Ongoing improvements to our transparency, governance, model sustainability and automation support the efficient and resilient delivery of the PBO’s services, particularly during periods of heightened demand.

People & Systems

Our people and systems function develops and implements our organisational strategies and policies. This includes managing the delivery of a broad range of business enabling corporate services including human resources, financial management and reporting, governance and compliance, performance reporting, risk management and communications. The function also includes the PBO’s internal IT activities, including the development and support of business workflows, automation, records and information management systems, ensuring these capabilities underpin the efficient and secure operation of our organisation.

We strive to provide a working environment which recognises that people are key to our success and supports them to perform at their best.

External engagement

We support our vision of enriching Australia’s democracy through independent budget and fiscal analysis by proactively engaging with our stakeholders and continually improving our services and their availability and accessibility. We continue to evolve how we can effectively support parliamentarians and their staff to understand the budget and fiscal issues, trialling new methods and adapting our approaches in response to feedback.

We place a high value on our relationships with Commonwealth agencies who provide us with information and other support. We recognise the importance of the media in maximising the impact and awareness of our publications. We also contribute to international capability building by sharing our experiences and insights and being open to ways of delivering our mandate.

Key activities

Under section 64E of the *Parliamentary Service Act 1999*, the Parliamentary Budget Officer has the following functions:

- outside the caretaker period for a general election—to prepare policy costings on request by Senators or Members of the House of Representatives
- during the caretaker period for a general election—to prepare policy costings on request by authorised members of Parliamentary parties or independent members
- to prepare responses (other than policy costings) to requests relating to the budget by Senators or Members of the House of Representatives
- to prepare submissions to inquiries of Parliamentary committees on request by such committees.
- after a general election—to report on election commitments of designated Parliamentary parties under section 64MA
- to conduct research and analysis of the budget and fiscal policy settings.

Our key activities serve as the priorities for the PBO's work plan, as required by sub-section 64Q(3)(a) of the *Parliamentary Service Act 1999*. We achieve our purpose and deliver on our functions using the key outputs and enablers below:

Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of proposals.		
Outputs: These are our key outputs		
POLICY COSTINGS & BUDGET ANALYSIS	SELF-INITIATED PRODUCTS	ELECTION COMMITMENTS REPORT
Prepare high quality policy costings and budget analysis at the request of parliamentarians in a timely manner.	Publish analysis, interactive tools and costing concepts that are impactful, influential and impartial to promote a better understanding of the budget and fiscal policy settings, with a focus on sustainability of the budget over the medium term.	Plan and prepare for the next general election to deliver high quality costings and a report analysing the budget impact of election commitments of parliamentary parties after the next general election.
Key enablers: To achieve these outputs, these are our key enablers		
DATA & MODELS	PEOPLE & SYSTEMS	EXTERNAL ENGAGEMENT
Invest in maturing our analytical capabilities, data management and models that underpin our analysis and publications. Explore the potential of AI in a safe and transparent way. Continue to strengthen working relationships with agencies.	Develop and implement a workforce plan underpinned by our performance management framework and education strategy to build capable and confident teams. Invest in our critical tools, systems and processes to improve their efficiency and resilience. Improve how we manage our information, knowledge, and records.	Proactive engagement with the 48th Parliament in collaboration with other parliamentary departments. Expand and enhance the Budget Insights education program to include regular mid-cycle induction sessions. Continue to strengthen working relationships with parliamentarians. Support international capability building and partnerships.

Refer to **Appendix A** for a one-page summary of our planned activities by function.

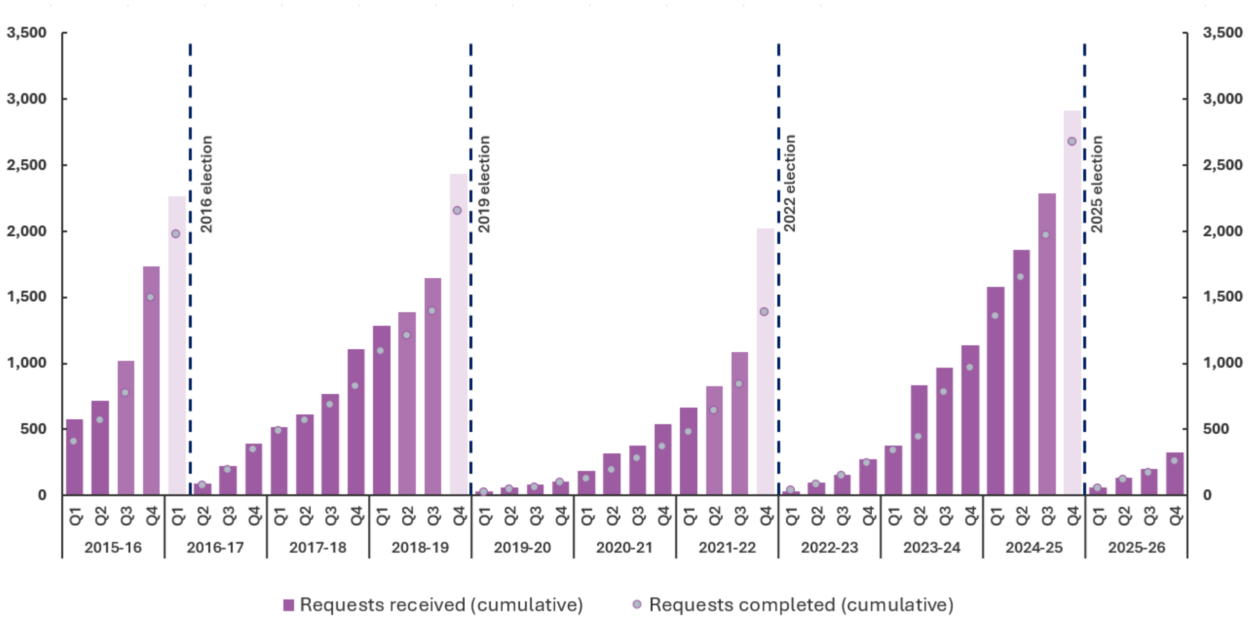
Policy costings and budget analysis

In 2026-27, we will continue to support parliamentarians through the provision of policy costings and budget analyses on request. Request volumes follow the parliamentary cycle, tending to reduce immediately after a general election before scaling up as policy platforms are developed and finalised, peaking in the election year (see Figure 1).

As the second year of a new parliamentary term, we expect demand for these services to steadily increase. Our aim is to be responsive to parliamentarian requests and to focus on the quality of our responses by investing in our staff capability, models and data. This will be achieved by:

- responding to recommendations in the PBO review as detailed in our formal response to the JCPAA
- proactive and early engagement with parliamentarians, their staff and parliamentary committees, to provide high-quality, timely responses to requests for policy costings and budget analyses, ensuring we remain responsive to their priorities
- onboarding and training analytical staff to assist with expected demand, and to position us well for the following election year
- continuing to refresh and centralise our costing analyst training program, including leveraging opportunities with other government departments
- strengthening our quality assurance processes to ensure consistent, coherent and accurate responses to parliamentarian requests
- providing transparency by enhancing the reporting on the demand for our services, and timeliness of our responses
- continuing to mature our business processes and workflow tools, including well governed exploration of the use of Artificial Intelligence, to improve service efficiency and for some self-service capability.

Figure 1: Total number of parliamentarian requests received and completed



Self-initiated products

To enhance public understanding of the budget and fiscal policy issues, we will continue to expand the suite of self-help digital tools and self-initiated publications available on our website.

The aim of our self-initiated program is to support parliamentarians, advisers, media and the public to understand key fiscal concepts and be empowered to engage with the policy conversation. Responding to recommendations from the PBO review, we will work to ensure our publications are credible, influential and impartial, and are well suited to their target audience.

Our 2026-27 self-initiated work program falls broadly into 3 categories:

- Reports and analysis that are linked to the release of a fiscal update, such as the Budget, aimed to assist readers to understand current issues, particularly related to fiscal sustainability. It includes our flagship publication, the *Medium-Term Budget Outlook*.
- Data and interactive tools that help users perform their own analysis such as the *Build your own budget* fiscal analysis tool, which provides unique user-driven insights into how changes in key economic and policy assumptions flow through to the medium-term fiscal position.
- Other products that build the knowledge and understanding of budget and fiscal issues, released when capability allows.

We retain flexibility within our self-initiated program to adjust our output over the course of the year, including in response to emerging issues or interests of parliamentary committees.

In 2026-27, our self-initiated program will also have an eye to responding to recommendations in the PBO Review as detailed in our formal response to the JCPAA.

In the main our work considers issues related to:

- Fiscal sustainability
- Medium- and long-term fiscal risks
- Improving understanding of the budget
- Distributional analysis

Our key publications and tools include:

BUDGET EXPLAINERS	Non-technical pieces focused on explaining fiscal policy issues or a particular area of the budget.
BUDGET SNAPSHOT & MYEFO SNAPSHOT	Succinct online graphical summaries of the Budget and MYEFO, published directly after each release. The snapshots provide a graphic summary and highlight the impacts of policy decisions and parameter changes.
BUILD YOUR OWN BUDGET (BYOB)	An interactive tool to explore the impact of different economic assumptions and policy settings of your choice.
COSTING CONCEPTS	Information papers designed to explain how the PBO thinks about budget mechanics, reporting frameworks, and general methodology in costing policy.
HISTORICAL FISCAL DATA	This dataset includes historical fiscal data published in the Government's latest budget update. The data provides a range of historical time-series in a single location.
HISTORICAL FORECASTS & MEASURES	This dataset provides historical time-series on budget estimates, medium-term fiscal projections, and economic parameter forecasts and measures published in the Government's budget updates.
MEDIUM-TERM BUDGET OUTLOOK (MTBO)	A report on the medium-term (budget year plus 10 years) budget outlook, including projections of balance sheet, receipts and payments, and analysis of the major trends in, and risk to, the medium-term outlook and long-term fiscal sustainability.
NATIONAL FISCAL OUTLOOK (NFO)	A summary of the national fiscal outlook, published following the release of all the Commonwealth and state and territory budgets, providing a national perspective on fiscal outcomes across all levels of government.
POLICY COSTING ANALYSIS (PCAs)	Analysis using example policy changes to illustrate the impact on the federal budget and affected cohorts. Presented in an extended format used when the PBO provides costing analysis to parliamentarians.
SMALL MODEL OF AUSTRALIAN REPRESENTATIVE TAXPAYERS (SMART)	An analytical tool that allows users to adjust personal income tax settings, including rates and thresholds, enabling more detailed analysis than BYOB.
UNLEGISLATED MEASURES TRACKER	A list of Australian Government measures for which enabling legislation has not yet passed.

Election Commitments Report

After each general election, the PBO must publish a report on the budget impacts of the election commitments of each parliamentary party with 5 or more members in the Parliament immediately before the commencement of the caretaker period. Minor parties and independents may opt in to have their election commitments included in this report.

The date of the next general election is determined by the Prime Minister, with a potential timing window from August 2027 through to May 2028. The PBO is required to publish the Election Commitments Report before the later of 30 days after the end of the caretaker period or 7 days before the first sitting day of Parliament.

During 2026-27 we will start to prepare for the next general election. Key activities will include:

- responding to recommendations in the PBO Review as detailed in our formal response to the JCPAA
- developing a plan that accounts for the after-action review of the 2025 Election Commitments Report
- preparing, consulting on and publishing guidance material for parliamentary parties on the approach to the report, including how election commitments with financial implications will be managed
- investing in our critical tools and processes.

Data & Models

We develop and maintain a wide range of datasets and over 70 different models to deliver high quality and trusted costings and budget analysis. To ensure these are properly maintained, we invest PBO resources and rely on strong, productive relationships with other Commonwealth agencies to access high quality data and models.

We have well-established arrangements in place to facilitate the provision of information. This includes standing information requests with several agencies to provide specified data and models after each economic and fiscal update.

We will continue to proactively engage with peers in partner agencies to ensure we have timely access to data and models and can leverage expertise to support provision of timely and contemporary analysis. We will also invest in solutions including use of AI, upgrading our data analytics platform and web-based interactive data visualisation and analytical tools.

In 2026-27 our priorities include:

- investment to mature our data, models, methodologies and analytical capabilities, to underpin high quality responses that withstand external scrutiny
- implementation of our AI strategy including exploring new opportunities, ensuring safeguards are in place and uplifting PBO’s AI capability
- refreshing our Data and Model Strategy to meet future demands on the PBO.

People & Systems

Our people and the systems that support them enable the PBO to deliver its mandate effectively and efficiently. We focus on ensuring our people have the capability, skills and technology to achieve our objectives, underpinned by responsible financial stewardship and fit for purpose governance frameworks.

In 2026-27, priority will be given to:

- responding to recommendations in the PBO Review
- strengthening ICT governance and service delivery by establishing a formal service level agreement with DPS that clearly defines roles, responsibilities and priorities in line with the PBO's specialised operational requirements
- investing in our workforce to attract the mix of expertise and capabilities to deliver on our strategic priorities (including cross-skilling initiatives, tailored development strategies and succession planning)
- ongoing implementation of our education and training framework to nurture staff with the skills and confidence to perform at their best
- ensuring that our models and analytical tools are suitable for delivering credible and timely responses to our clients
- enhancing our information management, data analytics and visualisation capability to increase the accessibility and availability of our work
- investing in our critical tools, systems, and processes to improve their efficiency, resilience, and support the maturation of our governance and reporting systems
- building capability to use AI tools safely and effectively across the PBO, including developing guidance and training, identifying priority use cases, and establishing fit-for-purpose governance and assurance processes
- collaborating with other parliamentary departments to implement the digital strategy for Australian Parliament House
- continuing to evolve our agile, inclusive and diverse organisational culture.

External engagement

Our external engagement activity is an integral part of ensuring our relationships with parliamentarians, other parliamentary departments and agencies as well as the audiences of our self-initiated products remain strong. By listening to feedback we received through the PBO Review, by employing active consultation methods for our self-initiated work program, and through regular meetings with clients and partners, we continually seek to enhance our products, services and relationships.

Overall, our approach will be to progressively mature engagement across the parliamentary cycle, including clearer and more systematic communication with requestors, greater visibility of request status and prioritisation, strengthening induction and education materials, and closer collaboration with the Parliamentary Library.

Our 2026-27 external engagement priorities include:

- responding to recommendations in the PBO Review
- expanding the Budget Insights education program, including more drop-in sessions and mid-cycle induction seminars designed to increase awareness of PBO services and how to use them, as well as build knowledge of the budget and fiscal issues

- continuing to strengthen relationships with our stakeholder agencies to ensure continued provision of high-quality information and models that underpin our work, and to harness the knowledge and capability of partner agencies to inform our work and upskill staff
- partnering with other parliamentary departments, especially the Parliamentary Library, to deliver information products, maximise staff training opportunities and link in with staff networks
- proactive engagement with parliamentarians and their staff to continually improve the requestor experience and ensure effective request management including through increasing awareness of our prioritisation framework
- continuing to build client engagement skills across our workforce to ensure our engagement with parliamentarians and their staff is proactive, consistent and client-focused
- contribute to international capability building and partnership initiatives in our region.

Operating environment

We operate within the broad governance and accountability arrangements that apply across the parliamentary and public sectors. Our operating environment is affected by various factors over which we have varying levels of influence. Understanding our operating environment allows us to identify potential challenges and opportunities that may impact our ability to fulfil our purpose. To inform our planning, we have identified 3 key areas that may present challenges and opportunities for us in 2026-27 and beyond:

1. Implementation of recommendations arising from the PBO Review
2. Continued growth in demand for our services
3. Preparing for the next phase of the Parliamentary cycle

Implementation of recommendations arising from the PBO Review

On 4 September 2025, The Joint Committee of Public Accounts and Audit (JCPAA), which provides oversight of the PBO, exercised their option to commission an independent post-election review of the PBO. The Committee requested that the review be conducted by Dr Martin Parkinson AC PSM.

The purpose of the review was to examine and provide a report on the effectiveness and efficiency of the PBO in executing its purpose to inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implications of proposals. The review was tabled in Parliament in March 2026 and made 23 recommendations. The review is available on our website. The review confirmed the importance of the PBO's role and identified opportunities to further strengthen governance, capability and systems.

The PBO supports all recommendations of the review and is committed to addressing those that are within our remit and engaging with the Parliament and relevant stakeholders where relevant. We will prioritise actions that enhance the effectiveness, sustainability and transparency of our operations, with progress embedded in our planning and reporting arrangements. Implementation of the recommendations will support the PBO's long-term capability and ensure we continue to meet the expectations of the Parliament. The PBO will formally respond to the review by 12 September 2026 and provide reporting on implementation through our regular activity reporting.

Continued growth in demand for our services

Demand for the PBO's costing and budget analysis services has continued to grow over successive parliamentary terms, reflecting both the increasing complexity of policy proposals and the importance of transparent fiscal information. This growth is also driven by a widening range of requestors and stakeholders with evolving needs and expectations. As a result, parliamentarians are increasingly seeking timely, independent and tailored advice to inform policy development and public debate.

We will manage this sustained demand by prioritising our work, maintaining clear service expectations across our diverse client base, and continuing to strengthen the efficiency and transparency, resilience and scalability of our processes.

Preparing for the next phase of the Parliamentary cycle

The parliamentary cycle shapes the nature, timing and intensity of the PBO's work. As the Parliament progresses towards its next phase, including the approach to a general election, the PBO must remain agile and prepared to respond to changing demands.

We will focus on maintaining election readiness, managing emerging risks and ensuring our systems, data and workforce support increased demand. By planning ahead and learning from previous parliamentary cycles, we will position the PBO to continue delivering trusted, high-quality services across the remainder of this Parliament and into the next.

Capabilities

In 2026-27 and beyond, we will continue to mature our business operations to optimise business efficiency and reinforce our agile culture, agency resilience and continual improvement whilst effectively managing strategic risks.

Capability initiatives are split into two key areas: people and culture, and information systems and critical tools.

<table>
<tr><th></th><th>CURRENT STATE</th><th>TRANSITION STATE</th><th>FUTURE STATE</th></tr>
<tr><td rowspan="3">PEOPLE & CULTURE</td><td>Cross-functional team collaboration and subject matter expertise</td><td colspan="2">Uplifted management skills and tailored individual and team development</td></tr>
<tr><td>Engagement skills focused on senior staff and those with distinct engagement role</td><td colspan="2">All staff are equipped with engagement skills and see this as an important aspect of their duties</td></tr>
<tr><td>Values, culture and a diverse workforce</td><td colspan="2">Values, diversity and inclusion are further embedded in institutional culture</td></tr>
<tr><td rowspan="4">INFORMATION SYSTEMS & CRITICAL TOOLS</td><td>Progressing towards unification of platform for all PBO workflow management tools</td><td colspan="2">Unified platform for all PBO workflow management tools</td></tr>
<tr><td>Outdated digital engagement tools</td><td colspan="2">Leverage new digital tools to enhance analysis, user interfaces and experience</td></tr>
<tr><td>Individual use of AI tools with maturing visibility, governance and capability</td><td>Coordinated rollout of AI tools with governance, defined use cases and workforce uplift</td><td>Well-governed use of AI supports selected workflows, analysis and service delivery</td></tr>
<tr><td>Ad-hoc information and records management systems and procedures</td><td>Evolve information and records management systems and procedures integrated with workflow tools</td><td>Best practice information and records management as part of a comprehensive and integrated customer relationship, records and workflow management system</td></tr>
</table>

People and culture

We have a small, dedicated workforce of around 45 employees, which becomes temporarily larger in an election year. For 2026-27 our workforce numbers remain at non-election year levels. We will continue to complement our workforce with temporary secondees from other Commonwealth agencies, and graduates under the Parliament of Australia Graduate Program.

We will continue to refine our agile operating model to maximise efficiency, mitigate key person risks and build breadth and depth in our team. Our analysts are allocated to the preparation of costings and budget analysis as well as to self-initiated projects and publications. A small team of employees is dedicated to managing our governance and corporate support functions, including oversight of our outsourced payroll, financial transactions, and ICT services. Our technical and corporate staff collaborate to deliver on our key priorities.

In 2026-27, we will continue to:

- invest in our workforce to enhance and retain the right mix of expertise and capabilities to deliver on our strategic priorities (including cross-skilling initiatives, tailored development strategies and succession planning)
- build the skills and resilience of our people to operate effectively in a dynamic and demand driven environment
- engage with staff as we respond to the PBO Review and effectively mitigate risks, including proactively managing wellbeing
- embed an internal culture of engagement and outreach, to ensure parliamentarians and their staff are aware of our service offerings
- respond proactively to feedback from the 2026 APS Census and complete implementation of our 2025 APS Census Action Plan
- implement actions from our updated diversity and inclusion strategy to increase awareness of diversity and improve our policies and processes to support inclusion and equity, as well as implementing the Australian Parliamentary Service Access and Inclusion Plan
- support reconciliation with Aboriginal and Torres Strait Islander peoples through our work in implementing the Australian Parliamentary Service Reconciliation Action Plan

Information systems and critical tools

Effective and efficient ICT capability is critical to enable the PBO to maintain and improve the efficiency and effectiveness of our operations, and the timeliness and accessibility of our services.

Our secure ICT environment enables us to effectively collaborate with flexible and sustainable working practices, improve the efficiency of our internal workflows and data management, as well as allow for innovation. Our website enables us to further explore the use of data visualisation and interactive budget analysis and modelling tools. It also provides opportunities to explore new digital tools to enhance analysis, user interfaces and experiences.

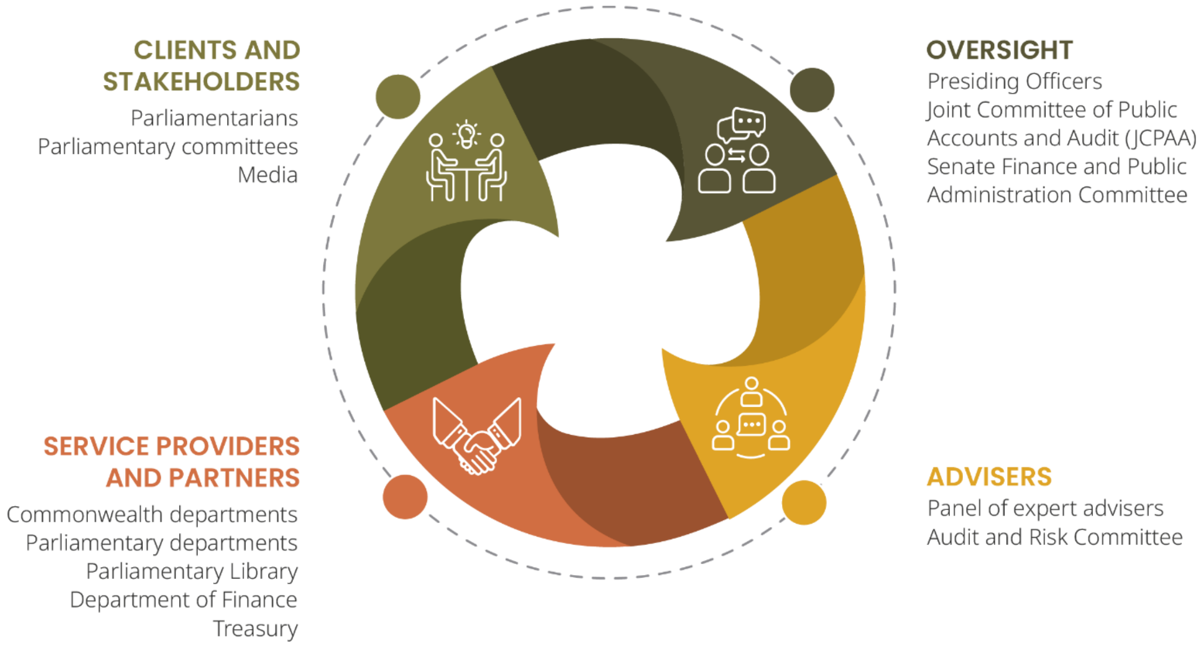
Our focus on ICT modernisation will continue in 2026-27, in partnership with the Department of Parliamentary Services. We will continue implementation of our ICT Strategy and roadmap to support operational efficiency, sustainability, effective risk management and compliance. This will leverage the digital strategy for Australian Parliament House and deliver:

- the unification of disparate workflow tools into a single platform with increased coverage of PBO processes, including corporate workflows.
- improved data and records management.
- improved capability of our staff to ensure our tools remain sustainable.

We will also explore opportunities to leverage new digital tools to enhance the user experience for our services.

Cooperation and external engagement

We engage with a wide range of Commonwealth agencies, organisations, and individuals as part of our ongoing operations. These cooperative relationships are crucial to us achieving our purpose through enhanced capabilities, improvements to the quality of our products, and increasing the relevance of our self-initiated work program.



Oversight

We are accountable to the Parliament for our activities through the Joint Committee of Public Accounts and Audit (JCPAA) and Senate Finance and Public Administration Legislation Committee. The JCPAA has an important oversight role for the PBO. We engage with them regularly throughout the year, including on our work plan, resourcing, and performance.

The Parliamentary Budget Officer reports to the Presiding Officers (the Speaker of the House of Representatives and the President of the Senate) in relation to the management of the PBO, our operations and work plan. The Parliamentary Budget Officer is not subject to direction in the performance of their functions.

Service providers and partners

Our ability to fulfil our purpose relies on our relationships with a broad range of partners, including the Parliamentary Library, parliamentary departments, Commonwealth agencies, and independent research bodies.

Commonwealth agencies provide us with access to information and models that allow us to perform our core functions. We liaise regularly with Commonwealth agencies to maintain our strong relationships, and where appropriate, share our models and analysis to enhance capability across the public service.

Delivery of our corporate services is also supported by outsourced arrangements with the Department of Parliamentary Services for accommodation, security and ICT services, and the Department of the Senate for payroll and financial services.

As a Commonwealth Parliamentary Workplace, the PBO and our staff can access the services of the Parliamentary Workplace Support Service to gain support and advice to build and maintain a safe, respectful, and inclusive parliamentary workplace.

Panel of expert advisers

For the first time since it was established in December 2017, we refreshed the membership of our panel of expert advisers in 2025-26. The panel now comprises new and returning members whose expertise spans the fields of economic and fiscal industry, academia and media.

In 2026-27 the panel will assist with ensuring the PBO continues to produce high-quality analytical work. We meet and engage with the panel as required to provide advice on a broad range of matters related to policy costings and our self-initiated publication program.

More information about the expert panel and the Terms of Reference can be found on the Expert panel page of the PBO website.

Media

The media plays a significant role in how our work is perceived and reported on. In 2026-27 we will give greater attention to the use of media channels and release strategies that maximise reach and comprehension of our self-initiated work. As recommended by the PBO Review, this may include providing embargoed copies of new self-initiated reports to journalists ahead of official release, conducting media background briefings or issuing media releases.

Risk oversight and management

Risk management is a fundamental responsibility of all our employees. Risk oversight and management is about understanding our key threats and opportunities, including factors both within and outside our control. This allows us to implement mitigation strategies to influence our operating environment to allow us to achieve our objectives.

Our risk management framework consists of operational policies, processes and plans that are embedded into our business practices at all levels. The framework meets our obligations as set out in the *Public Governance, Performance and Accountability Act 2013* and the Commonwealth Risk Management Policy. The Parliamentary Budget Officer considers the advice of the Executive and the Audit and Risk Committee in setting the PBO's appetite and tolerance for risk.

Thematic risk management plans are developed to operationalise our risk policy and strategy. This includes plans for strategic risks, operational risks, specialist risks (such as protective security and fraud and corruption), and project-specific risks.

Our key areas of risk and a summary of mitigation strategies are below.

KEY AREAS OF RISK	SUMMARY OF MITIGATING STRATEGIES
IMPARTIALITY & INDEPENDENCE We are seen to be an instrument of a particular political party or are not perceived to be an independent, credible organisation.	Our outputs contain factual reporting and objective analysis, that is evidence based with documented assumptions. We are transparent in our workflow management and prioritisation processes. We strive to build a values-driven culture of openness, honesty and integrity and actively embed and reinforce core values into our corporate culture at all levels.
SERVICE DELIVERY Our deliverables do not meet our stakeholders' expectations.	We undertake regular consultation with external stakeholders, including the JCPAA, our expert panel, parliamentary committees, and external peers. We actively seek and respond to feedback.
RELATIONSHIPS WITH SERVICE PROVIDERS We fail to maintain productive and collaborative relationships with agencies which provide services, information, data, and models to us.	Our liaison, data provision and service arrangements are tailored with Commonwealth agencies and are underpinned by active and regular engagement. We set and enforce service level agreements to manage third-party risk and ensure service providers understand the risk mitigation strategies and procedures expected of them. We engage regularly with our outsourced service providers to raise issues, provide feedback and discuss future opportunities.
CONFIDENCE IN DELIVERABLES Our deliverables are convincingly and publicly challenged and do not withstand external scrutiny.	Well established quality assurance, peer review and clearance processes. We regularly monitor media and public references to the PBO and our work to ensure accurate reporting. Assessments of costing methodology are undertaken in consultation with external parties, agencies and the expert panel while confidentiality is maintained.
SENSITIVE INFORMATION Sensitive information held by or provided to us is inadvertently released because of accidental or intentional disclosure, or cyber-attack.	We annually assess our maturity against the Protective Security Policy Framework. We provide training to our employees on data handling, access controls, authentication processes, and authorisation procedures that is refreshed annually.
PBO WORKFORCE We have difficulty attracting and retaining our staff or we fail to maintain a safe environment for our staff.	We provide development and training opportunities, engaging work, and safe and flexible working arrangements to attract and retain employees. We regularly monitor relevant PBO workforce information to identify emerging workforce issues. We integrate succession planning with leadership development to ensure the continuity of critical roles.

2026-27 Performance measures

The purpose of the PBO is to inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of policy proposals.

Performance planning and reporting supports the PBO in demonstrating how it delivers on its purpose and maintains accountability to the Parliament. For the PBO, performance measures are a key tool for articulating what success looks like in the delivery of its independent, confidential and non-partisan services, considering the PBO's operating environment, organisational capability and risk profile.

Our performance framework is based on measuring:

- the relevance, quality, and timeliness of our outputs
- the independence, transparency, and integrity of our processes
- our operational effectiveness
- stakeholder satisfaction with our outputs and service experience.

To assess achievements against our purpose and to keep us accountable against our strategic priorities and outcomes, we use a mix of output, efficiency and effectiveness measures, and qualitative and quantitative methodologies. This ensures an appropriate balance in our reporting information and provides an unbiased assessment of our performance results.

Our performance targets, particularly those in relation to the level of demand for costing services, are linked to the election cycle. The measures of effectiveness seek to provide information on how our outputs contribute to improving public understanding of budget and fiscal policy issues.

The only changes to the 2026-27 performance measures (relative to 2025-26) are the removal of measure 3.1 - *Percentage of PBO publicly released parliamentarian requests referenced in the public debate*; and a minor reframing of the target to measure 3.2(a) - *50% of relevant products used by major news outlets to inform their reporting*. Both changes were first reported in the PBO's 2026-27 Portfolio Budget Statements.

Measures related to the Election are 'not applicable' for reporting through the 2026-27 reporting period.

Following a recommendation from the PBO review, the PBO will undertake a full review of all performance measures and targets. Any subsequent changes to performance measures will be reflected in the 2027-28 reporting year.

Performance measures and targets should be read alongside the financial and performance information published in our Portfolio Budget Statement (PBS). Achievement against the performance measures in this corporate plan and the PBS is monitored by the PBO Executive and will be reported in the PBO's annual performance statements at the end of the reporting period.

Summary of 2026-27 Performance Measures and Targets

PERFORMANCE MEASURE	2026-27 TARGET
1. Output measures	
1.1 Number of policy costing and budget analysis requests completed	Equal to or greater than historical levels in the election cycle
1.2 Number of PBO self-initiated products	Publish between 14 and 18 self-initiated products
1.3 Publication of the Election Commitments Report within the legislated timeframe	Less than 30 days after the end of the caretaker period or 7 days before the first sitting day of parliament**
2. Efficiency measures	
2.1 Median time to complete policy costing and budget analysis requests	15 business days or fewer (non-caretaker)
2.2 Percentage of fiscal update related products published at the time specified by our schedule	100% of fiscal update related products are published at the time specified in our schedule
3. Effectiveness measures	
3.2 Demand for PBO self-initiated products	(a) 50% of relevant products are used by major news outlets to inform their reporting
	(b) 45,000 web page views
	(c) 85% of relevant products receive at least 100 web site page views
3.3 Demand for the Election Commitments Report	90% of mentions are positive or neutral**
3.4 Proportion of pre-election PBO responses to parliamentarian requests that have informed election commitments included in the Election Commitments Report	60% of pre-election PBO responses to parliamentarian requests have informed election commitments included in the Election Commitments Report**
3.5 Proportion of feedback from stakeholders that indicates a high-level of satisfaction regarding the quality of the service and outputs provided by the PBO	85% of feedback is positive or neutral
3.6 Proportion of media mentions that indicate our outputs are of high-quality and that we are perceived as independent, robust, and/or non-partisan	90% of mentions are positive or neutral

** Due to the election cycle, some performance measures are not applicable for the 2026-27 reporting period. These measures will remain unreported until after the next general election has been held.

Alignment of 2026-27 Key Activities with Performance Measures and Targets

Key Activity		Performance Measure
Policy costings and budget analysis	1.1	Number of policy costing and budget analysis requests completed
	2.1	Median time to complete policy costing and budget analysis requests
Self-initiated products	1.2	Number of PBO self-initiated products
	2.2	Percentage of fiscal update related products published at the time specified by our schedule
	3.2	Demand for PBO self-initiated products
Election Commitments Report	1.3	Publication of the Election Commitments Report within the legislated timeframe
	3.3	Demand for the Election Commitments Report
	3.4	Proportion of pre-election PBO responses to parliamentarian requests that have informed election commitments included in the Election Commitments Report
External engagement	3.5	Proportion of feedback from stakeholders that indicates a high-level of satisfaction regarding the quality of the service and outputs provided by the PBO
	3.6	Proportion of media mentions that indicate our outputs are of high-quality and that we are perceived as independent, robust, and/or non-partisan

Output measures

Performance measure	1.1 Number of policy costing and budget analysis requests completed		
Outcome	**Independent and informative analysis:** Stable or increasing demand for and timely provision of costing services, particularly from repeat clients, suggests that the PBO's outputs are relevant, of high quality and timely.		
Methodology	Calculations are undertaken on raw data to verify the summary data. The calculations include adjustment for public holidays/non business days and hold time (periods when specifications are being clarified or where the requestor has directed the PBO to place a request on-hold). Manual adjustments may need to be made to completion dates for reissues of responses to requests. Requests are defined as the number of options or components (request options) provided to the parliamentarian in response to their request. These are confirmed when the request is completed. Completion rates are influenced by factors including the timing of the election cycle, the volume of requests on hand and the need to seek additional data from agencies.		
Data sources	The data sources used to assess performance against the target for this measure include the Parliamentarian Request App and SharePoint records. This includes the number of requests/options, date received, date completed and/or date withdrawn.		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
Equal to or greater than historical levels in the election cycle	Equal to or greater than historical levels in the election cycle	Equal to or greater than historical levels in the election cycle	Equal to or greater than historical levels in the election cycle
Target rationale	The demand for policy costing and budget analysis services is directly affected by the general election cycle. The target is based on an assessment of historical trends in the election cycle.		
Changes from previous year	No change.		

Performance measure	1.2 Number of PBO self-initiated products
Outcome	**Independent and informative analysis:** Demand for our products suggests that our self-initiated work is relevant, of high quality and timely.
Methodology	The PBO has a mandate to undertake independent analysis of budget and fiscal issues. Our self-initiated work program seeks to improve budget transparency through the provision of interactive tools and analysis that promotes public understanding of these issues. Self-initiated products fall into 3 broad categories (also relevant for performance measures 2.2 and 3.2): 1. Reports and analysis that are linked to the release of a Government fiscal update, such as the Budget, with the aim of assisting readers to understand the current issues, particularly related to fiscal sustainability. 2. Data and tools that help users perform their own analysis, updated at least once each year. These are counted only once, even if they are updated multiple times. (Build your own Budget (BYOB), Small Model of Australian Representative Taxpayers (SMART) and Historical fiscal data). 3. Other products that build the knowledge and understanding of budget and fiscal issues, released when capacity allows. Self-initiated products do not include those associated with corporate governance, or process and guidance material for parliamentarians. Assessment of the number of products publicly disclosed on the PBO website.
Data sources	The PBO website.

Targets

2026-27	2027-28	2028-29	2029-30
Publish between 14 and 18 self-initiated products.	Publish between 9 and 12 self-initiated products.	Publish between 14 and 18 self-initiated products.	Publish between 14 and 18 self-initiated products.

Target rationale	The target for the total number of self-initiated products considers the expected timing of an election and fiscal updates, as well as expected available capacity given other workload pressures. The total number will vary depending on the number of Government fiscal updates in a given year and staff capacity. Fiscal update related releases cover those products that are triggered by the release of a Budget or Mid-Year Economic and Fiscal Outlook (MYEFO). In a non-election year, they include: 1. Medium-Term Budget Outlook 2. Budget snapshot

	3. MYEFO snapshot 4. *National Fiscal Outlook* whole-of-government fiscal analysis 5. Guide to the Budget 6. Unlegislated measures. The data and tools we intend to update at least once a year following a fiscal update are as follows: 7. *Build your own budget* fiscal analysis tool (a major update following the Budget and minor updates at other times) 8. Historical fiscal data and Historical budget forecasts 9. Small Model of Australian Representative Taxpayers (SMART) 10. Public debt interest calculator.
Changes from previous year	No change.

Performance measure	1.3 Publication of the Election Commitments Report within the legislated timeframe
Outcome	**Independent and informative analysis:** The PBO measures the timeliness of the preparation of the Election Commitments Report to provide evidence of compliance with its legislative obligations.
Methodology	Assessment against the timeframe for the publication of the Election Commitments Report as set out in subsection 64MA (1A) of the *Parliamentary Service Act 1999*. If an election occurs late in the financial year, the PBO may publish the Election Commitments Report early in the next financial year.
Data sources	Data sources include the formal approval to publish by the Parliamentary Budget Officer and the publication date of the Election Commitments Report on the PBO website.

Targets

2026-27	2027-28	2028-29	2029-30
Not applicable[1]	Less than 30 days after the end of the caretaker period or 7 days before the first sitting day of parliament.[2]	Not applicable	Not applicable

Target rationale	This is an output measure in relation to compliance.
Changes from previous year	No change

[1] Due to the election cycle, some performance measures are not applicable for the 2026-27 reporting period. These measures will remain unreported until after the next general election has been held.

[2] For the purposes of this document the PBO is assuming that there will be a general election in 2027-28.

Efficiency measures

Performance measure	2.1 Median time to complete policy costing and budget analysis requests		
Outcome	**Operational effectiveness and efficiency:** Results are interpreted to provide evidence of the PBO's performance in terms of efficiency of outputs as assessed by time to completion against our targets.		
Methodology	Analysis of the number of requests/options, date received, date completed and/or date withdrawn. Timeliness is influenced by factors including the number of requests on hand, their complexity and whether we have to request information from other agencies to complete the request. The use of the number of request options seeks to be a proxy for complexity. We track metrics that influence time to completion, such as the number of information requests from Commonwealth agencies to better understand their impact on delivery timeframes. The target timeframe for caretaker election costings is informed by the Charter of Budget Honesty Policy Costing Guidelines, as updated periodically.		
Data sources	The data sources used to assess performance against the target include the Parliamentarian Request App and SharePoint records.		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
15 business days or fewer (non-caretaker)	15 business days or fewer (non-caretaker) 5 business days or fewer (caretaker)	15 business days or fewer (non-caretaker)	15 business days or fewer (non-caretaker)
Target rationale	Timeliness in relation to the completion of costing and budget analysis requests is the way in which the PBO is best able to measure efficiency.		
Changes from previous year	No change.		

Performance measure	2.2 Percentage of fiscal update related products published at the time specified by our schedule
Outcome	**Operational effectiveness and efficiency:** Products are delivered in accordance with our schedule and published while the triggering event remains relevant.
Methodology	Fiscal update related releases are triggered by the Government publishing new economic and fiscal estimates. These products fall into 2 categories: Fiscal snapshots, historical data and the budget guide, which are to be released within 3 days of the trigger event. Deeper analysis and model updates, which are to be released within 2 months of the triggering event (*Build your own budget*, *Beyond the budget, historical fiscal data and forecasts* and *National fiscal outlook*). Assessment of the publication dates on our website for products specified in category 1 and 2 above. The differentiated timing between category 1 and 2, reflects the extra information and analysis that needs to be incorporated in *Build your own budget*, *Beyond the budget* and the *National fiscal outlook*.
Data sources	The PBO website.

Targets

2026-27	2027-28	2028-29	2029-30
100% of fiscal update related products are published at the time specified in our schedule	100% of fiscal update related products are published at the time specified in our schedule	100% of fiscal update related products are published at the time specified in our schedule	100% of fiscal update related products are published at the time specified in our schedule

Target rationale

The 100% target indicates the importance of publishing analysis and data while the trigger event remains relevant. The indicative schedule for 2026-27 is below.

Title of publication	Trigger	Target
Beyond the budget 2026-27	Budget	Within 2 months
Build your own budget: 2026-27 Budget update	Budget	Within 2 months
Guide to the Budget	Budget	Within 3 days
2027-28 Budget snapshot	Budget	Within 3 days
Historical Fiscal data: Budget update	Budget	Within 3 days
Build your own budget: MYEFO update	MYEFO	Within 2 months
Historical fiscal data: MYEFO update	MYEFO	Within 3 days
2026-27 MYEFO snapshot	MYEFO	Within 3 days
National Fiscal Outlook 2026-27	Last State Budget	Within 2 months

Changes from previous year

No change.

Effectiveness measures

Performance measure	3.1 Percentage of PBO publicly released parliamentarian requests referenced in the public debate
Changes from previous year	Per the 2026-27 Portfolio Budget Statements, this measure has been removed and will no longer be reported.

Performance measure	3.2 Demand for PBO self-initiated products
Outcome	**Independent and informative analysis:** The number of self-initiated products reported on by the media and viewed on our website indicates demand for our products and their relevance over time. The media has discretion over whether or not they use our products to inform their reporting, including the quality of reporting they produce. Results are interpreted as evidence of the PBO's contribution to the public debate and may demonstrate the level and extent of our influence. Traffic to the PBO website is also indicative of demand for our self-initiated products, especially those that are published to support users to better understand the budget (explainers, the glossary and data) and fiscal issues (budget bites).
Methodology	We use media reporting and website engagement to measure demand for and relevance of PBO self-initiated products. Media reporting is measured through an assessment of the percentage of all relevant products reported on by a major news outlet. A 'major news outlet' is defined as a national news source with a substantial readership size. Website engagement is measured via a collection of website analytics for website page views, adjusted for the 'bounce rate' (views of less than 10 seconds and no page interactions). We measure the website page views in aggregate, to acknowledge that the stock of self-initiated products grows over time, and that many of them have a long shelf life and continue to be relevant after they have been released. Relevant products include fiscal updates, explainers, data and tools. We also measure website page views of those products delivered within the reporting period, to ascertain the demand and relevance of new products.
Data sources	Daily media monitoring (Hansard, print and online media, television, radio transcripts and media releases). PBO website analytics data and reports.

	Targets			
	2026-27	**2027-28**	**2028-29**	**2029-30**
a)	50% of relevant products are used by major news outlets to inform their reporting	Maintain the percentage of relevant products reported on by a major news outlet	Maintain the percentage of relevant products reported on by a major news outlet	Maintain the percentage of relevant products reported on by a major news outlet
b)	45,000 website page views	Maintain or increase	Maintain or increase	Maintain or increase
c)	85% of relevant products receive at least 100 website page views	Maintain the percentage of relevant products that receive at least 100 website page views	Maintain the percentage of relevant products that receive at least 100 website page views	Maintain the percentage of relevant products that receive at least 100 website page views

Target rationale

The media target of 50% reflects that not all of our self-initiated products will receive media attention. Some of them, particularly those related to recent fiscal updates, such as the budget, are more likely to gain media attention. Conversely, publications which explain a budget concept are unlikely to gain immediate media attention. Our program has a mix of these products being released in any given year.

The website page view target for all self-initiated products takes account of the stock of PBO self-initiated products (that increases each year), and that some have a long 'shelf life', resulting in website page views over a long period.

Website page views, adjusted for bounce rate, are considered the best metric to take account of the different ways the PBO publishes its work, including through HTML, interactive interfaces, and downloadable documents and spreadsheets.

The website page view target reflects prior year experience. We find there is consistent demand for prior year publications, and the target reflects our growing stock of on-line resources, such as the online budget glossary, online tools and various budget explainers.

Our target for 2026-27 is for 45,000 website page views, to take account of 2026-27 being a non-election year.

The 85% target for newly released products reflects that some of our products have a niche audience, or niche purpose fulfilling an important transparency or accountability objective but may not achieve a lot of views when released.

Changes from previous year	Reframed target (a) *50% of relevant products used by major news outlets to inform their reporting;* as indicated in the 2026-27 Portfolio Budget Statements. Adjusted the methodology for targets (b) and (c) to be based on active user views of PBO webpages This metric is considered to be more robust against abnormal website traffic due to the rules governing when an active user is logged and will continue to be monitored closely.

Performance measure	3.3 Demand for the Election Commitments Report		
Outcome	**Independent and informative analysis:** The number and nature of media mentions indicate demand for our Election Commitments Report over time. Results are interpreted as evidence of the PBO's contribution to the public debate. Media has discretion over whether they write articles on the report.		
Methodology	Assessment of the number and nature (positive/negative or neutral) of media mentions related to the Election Commitments Report. When assessing the nature of media references, PBO analysts make their own judgment against a set of descriptors. For example, references are considered 'neutral' if they relate to the PBO's function or outputs without accompanying descriptive language.		
Data sources	Daily media monitoring (Hansard, print and online media, television, radio transcripts and media releases).		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
Not applicable[3]	90% of mentions are positive or neutral[4]	Not applicable	Not applicable
Target rationale	A target of 90% of mentions being positive or neutral reflects the purpose of the Election Commitments Report as a document of accountability. It also acknowledges that some commentary may be negative as some stakeholders may be disappointed that the report is released after the election, as required by the PBO's legislation.		
Changes from previous year	No change.		

[3] Due to the election cycle, some performance measures are not applicable for the 2026-27 reporting period. These measures will remain unreported until after the next general election has been held.

[4] For the purposes of this document the PBO is assuming there will be a general election in 2027-28.

Performance measure	3.4 Proportion of pre-election PBO responses to parliamentarian requests that have informed election commitments included in the Election Commitments Report		
Outcome	**Independent and informative analysis:** The usefulness of our costings and budget analysis and the trust placed in the agency in informing the election platforms of non-government parties and individuals, as measured by the proportion of commitments included in the Election Commitments Report that are informed by work done by the PBO.		
Methodology	Performance results are calculated as commitments determined by the Parliamentary Budget Officer as meeting the criteria for inclusion in the Election Commitments Report that were informed by PBO work, divided by, the total of all commitments included in the Election Commitments Report.		
Data sources	This measure draws on real-time, quality assured data already captured as part of the preparation of the Election Commitments Report. Sources include the Parliamentarian Requests App, ECR App and SharePoint records.		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
Not applicable[5]	60% of pre-election PBO responses to parliamentarian requests have informed election commitments included in the Election Commitments Report[6]	Not applicable	Not applicable
Target rationale	The target is informed by historical levels (2016: 51%, 2019: 50%, 2022: 60%, 2025: 70%). It also acknowledges that parties have discretion to use the PBO to support policy development.		
Changes from previous year	No change.		

[5] Due to the election cycle, some performance measures are not applicable for the 2026-27 reporting period. These measures will remain unreported until after the next general election has been held.

[6] For the purposes of this document the PBO has assumed there will be a general election in 2027-28.

Performance measure	3.5 Proportion of feedback from stakeholders that indicates a high-level of satisfaction regarding the quality of the service and outputs provided by the PBO		
Outcome	**Service excellence:** Feedback from our stakeholders (including parliamentarians) indicates they are satisfied with the **customer service quality** (support, engagement, and timeliness of our service) and the **website and digital tools,** (accessibility, functionality, and usability) provided by the PBO. **Independent and informative analysis:** Feedback indicates our outputs (self-initiated products, policy costings and budget analysis and Election Commitments Report) are **relevant, high quality and timely**, and/or our work is undertaken with independence, transparency, and integrity.		
Methodology	The PBO's stakeholders include parliamentarians and their advisers and staff, parliamentary committees, the Joint Committee of Public Accounts and Audit, Presiding Officers, Commonwealth agencies, the media, and the general public. The nature of feedback received from the following sources is assessed: - PBO stakeholder survey (undertaken every 3 years). - Ad hoc and unsolicited feedback provided by stakeholders. - Informal feedback via email/private briefings/meetings. - Other sources, as appropriate.		
Data sources	The results of the PBO stakeholder survey and the PBO's records of feedback received and logged.		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
85% of feedback is positive or neutral	85% of feedback is positive or neutral	85% of feedback is positive or neutral	85% of feedback is positive or neutral
Target rationale	A target of 85% recognises that at times we will receive feedback that indicates the need to vary or improve our services. Constructive feedback from our stakeholders which identifies opportunities for improvement is welcomed.		
Changes from previous year	No change.		

Performance measure	3.6 Proportion of media mentions that indicate our outputs are of high-quality and that we are perceived as independent, robust, and/or non-partisan		
Outcome	Media mentions demonstrate how we are perceived as an agency by our external stakeholders.		
Methodology	Assessment of the number and nature (positive/negative or neutral) of media mentions across costings and budget analysis, self-initiated products and PBO functions. When assessing the nature of media references, PBO analysts are making their own judgment against a set of descriptors. For example, references are considered 'neutral' if they relate to the PBO's function or outputs without accompanying descriptive language.		
Data sources	Daily media monitoring (Hansard, print and online media, television, radio transcripts and media releases).		
Targets			
2026-27	**2027-28**	**2028-29**	**2029-30**
90% of mentions are positive or neutral	90% of mentions are positive or neutral	90% of mentions are positive or neutral	90% of mentions are positive or neutral
Target rationale	The target is informed by historical levels. It acknowledges that not all comments will be positive or neutral, especially when considering the scope of the PBO's role as defined by legislation.		
Changes from previous year	No change.		

Appendix A – Planned Activities by function