

NATIONAL INSTITUTES OF HEALTH

Budget Process Calendar

		Calendar Year 2014												Calendar Year 2015												Calendar Year 2016																						
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec											
FISCAL YEAR	14																																															
	15	Execution																																														
	16	Formulation												Presentation												Execution																						
	17													Formulation												Presentation												Execution										

FORMULATION:

- March-April With input from the ICs, the Director identifies underlying philosophy and NIH priorities for proposed allocation of funds including specific areas of emphasis.
- May-July A formal Budget Retreat or informal meetings are held with IC Directors to discuss proposals and make recommendations.
NIH prepares materials and articulates priorities for the HHS submission and defends the NIH request to the Secretary's Budget Council (SBC).
- Aug. Sept. NIH prepares and transmits documentation to support OMB submission that follows from SBC decisions on the preceding HHS submission.
- Nov-Dec NIH Director may appeal budget at time of the OMB Passback.
- Dec-Jan NIH develops President's Budget (PB) and Congressional Justification (CJ) in accordance with NIH priorities and Administration policy as expressed in the OMB Settlement.

PRESENTATION:

- Feb-March NIH submits the CJ that conveys narrative, tables, images and graphs that describe and justify the PB.
- Spring NIH and IC Directors testify to defend the PB before the Labor/HHS House and Senate Appropriations Subcommittees.
- Summer House/Senate Appropriations Subcommittees should mark-up the levels in the PB by IC.
- Aug-Sept Conferees from the House/Senate Appropriations Subcommittees should resolve any differences between dollar levels and guidance (including earmarks) provided by both bodies in response to the PB. Guidance from one Subcommittee not reported in the other or in Conference remains in effect.
- Sept-Dec. The Congress appropriates funds for each IC, OD, and B&F; alternatively one (or more) Continuing Resolutions (CR) must be passed to sustain operations at the previous FY level.

EXECUTION:

- Oct 1 Fiscal year starts October 1. Apportionments requested by OMB, allotments established and allowances issued.
- Oct-Dec. NIH develops Operating Plans for ICs within the parameters identified by Congress, reflecting either enacted appropriation or a CR.
- Oct 1-Sep 30 Obligation and expenditure of appropriated funds during the fiscal year via grants, contracts, cooperative or interagency agreements, payroll, and other means.
- Sep 30 End of the fiscal year-books closed. No further new obligations of budget authority incurred for fixed period of availability accounts, i.e. one-year appropriations or reimbursable agreements.
- Oct-Nov Reconciliation of accounts and compilation of actual results for the recently ended (expired) year.
- Dec-Jan Collect and report official data for use in PB/CJ, including research area, conditions, and disease categories (RCDC) whose statistics accompany the release of the PB.