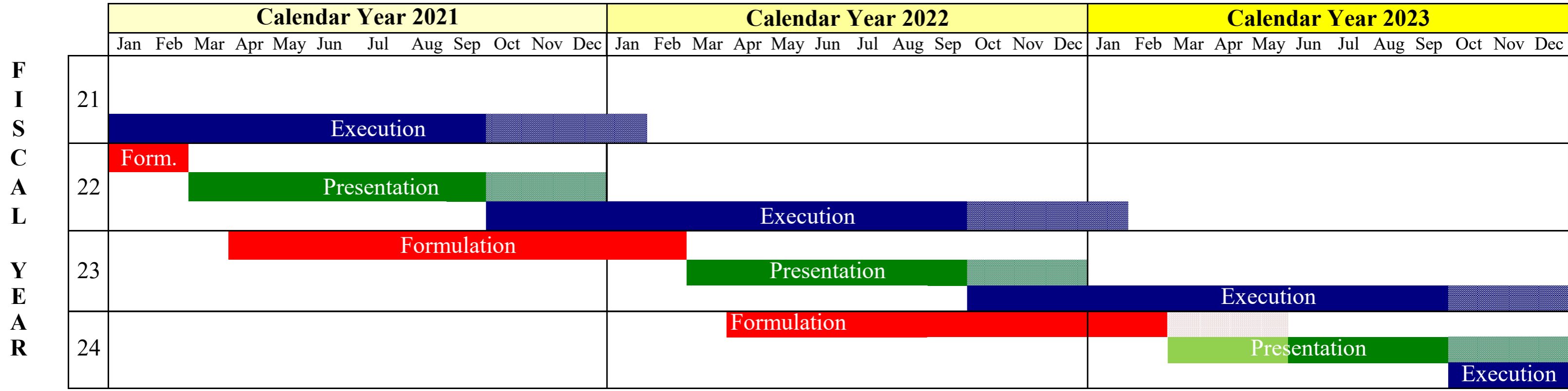


NATIONAL INSTITUTES OF HEALTH

Budget Process Calendar



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 Department of Health & Human Services (HHS) submission and defends the NIH request to the HHS Secretary's Budget Council (SBC).

Aug. Sept. NIH prepares and transmits documentation to support U.S. Office of Management & Budget (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. (The phase can extend into April or May in Presidential transition years.)

PRESENTATION:

Feb-March NIH submits the CJ that conveys narrative, tables, images and graphs that describe and justify the PB. (In a Presidential transition year or years with exceptional circumstances, submission of formal budget occurs after February and can be delayed until April or May).

Spring NIH and IC Directors testify to defend the PB before the Labor/HHS House and Senate Appropriations Subcommittees. (In a Presidential transition year formal hearing schedules will be adjusted since PB submission occurs later than February).

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 Institute or Center (IC), the Office of the Director (OD), and the Buildings & Facilities (B&F) program; 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, OD and B&F 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.