

# NATIONAL INSTITUTES OF HEALTH

## Budget Process Calendar

F I S C A L Y E A R	Calendar Year 2011												Calendar Year 2012												Calendar Year 2013											
	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
	11	Execution																																		
12	Form.		Presentation										Execution																							
13	Formulation												Presentation						Execution																	
14							Formulation												Presentation						Execution											

**FORMULATION:**

- March 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 Budget Retreat or similar meeting is hosted with IC Directors to discuss proposals and make recommendations.  
NIH submits priorities for the DHHS Preliminary Budget, and defends NIH request to HHS budget review board.
- Aug. Sept. NIH submits documentation to support OMB 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 in accordance with NIH priorities and Administration policy.

**PRESENTATION:**

- Jan-Feb NIH submits the Congressional Justification (CJ).
- Spring NIH and IC Directors testify to defend the President's Budget before the Labor/HHS House and Senate Appropriations Subcommittees.
- Summer House/Senate Appropriations Subcommittees should mark-up the President's Budget 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 President's Budget. 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.

**EXECUTION:**

- Oct 1 Fiscal year starts Oct. 1; apportionments requested by OMB, allotments established and allowances issued.
- Oct-Dec. The NIH develops operating policy for ICs within the parameters identified by Congress.
- Oct 1-Sep 30 Obligation and expenditure of appropriated funds during the fiscal year.
- Sep 30 End of the fiscal year, books closed
- Oct-Nov Reconciliation
- Dec-Jan Collect and report official data for use in President's Budget and Congressional Justification (including disease, condition, and research area categories).