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The Executive Budget Process Timetable

William Heniff, Jr., Government and Finance Division

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Abstract. The executive budget process is a complex set of activities that includes formulation of the President's budget, interaction with Congress, and execution of the budget. While some of the activities are required by specific dates, many follow a more flexible schedule established by formal and informal rules and procedures. Table 1 provides a timetable of the major steps in the year and a half process. The initial development of the President's budget begins in the individual federal agencies approximately 10 months before the President submits it to Congress (17 or 18 months before the start of the fiscal year).

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CRS Report for Congress

The Executive Budget Process Timetable

Bill Heniff Jr.

Analyst on the Congress and Legislative Process
Government and Finance Division

The executive budget process is a complex set of activities that includes formulation of the President's budget, interaction with Congress, and execution of the budget. While some of the activities are required by specific dates, many follow a more flexible schedule established by formal and informal rules and procedures. **Table 1** provides a timetable of the major steps in the executive budget process. For more information on the budget process, see the CRS Guides to Congressional Processes at [<http://www.crs.gov/products/guides/guidehome.shtml>].

The developmental phase of the executive budget process largely is coordinated through the Office of Management and Budget (OMB), which assists the President in the preparation of the budget and its execution. OMB budget guidelines are communicated formally to federal agencies through circulars, bulletins, and other publications.

The initial development of the President's budget begins in the individual federal agencies approximately 10 months before the President submits it to Congress (about 18 months before the start of the fiscal year). At any given time, agencies conceivably could be working on the budgets for three fiscal years simultaneously. For example, in May 2008, agencies were implementing the FY2008 budget, seeking funds for the FY2009 budget, and beginning to develop the FY2010 budget.

Federal agencies submit initial budget requests to OMB for review in the early fall, often in September. During this review phase, OMB staff clarify policy and technical questions with the agencies in order to make recommendations to the OMB director. The budgetary decisions of the OMB director are passed back to the agencies, in what is known as an OMB "passback." Federal agencies may appeal these decisions, but usually only have a limited time to do so. The appeals are made to the OMB director, and in some cases, to the President directly. Once final decisions are made, federal agencies revise their budget requests accordingly to be included in the President's comprehensive budget submission to Congress, which is required to be submitted by the first Monday in February for the fiscal year beginning October 1 (31 U.S.C. 1105(a)).

During the congressional phase of the federal budget process, executive branch activities concerning the budget year largely are driven by the congressional budget process. These activities typically involve negotiations with Congress about budgetary legislation. For more on the congressional budget process timetable, see CRS Report 98-472, *The Congressional Budget Process Timetable*, by Bill Heniff Jr.

Table 1. The Executive Budget Process Timetable

Date	Activities
Calendar Year Prior to the Year in Which Fiscal Year Begins	
Spring	OMB issues planning guidance to executive agencies for the budget beginning October 1 of the following year.
Spring and Summer	Agencies begin development of budget requests.
July	OMB issues annual update to Circular A-11, providing detailed instructions for submitting budget data and material for agency budget requests.
September	Agencies submit initial budget requests to OMB.
October-November	OMB staff review agency budget requests in relation to President's priorities, program performance, and budget constraints.
November-December	President, based on recommendations by the OMB director, makes decisions on agency requests. OMB informs agencies of decisions, commonly referred to as OMB "passback."
December	Agencies may appeal these decisions to the OMB director and in some cases directly to the President.
Calendar Year in Which Fiscal Year Begins	
By first Monday in February	President submits budget to Congress.
February-September	Congressional phase. Agencies interact with Congress, justifying and explaining President's budget.
By July 15	President submits mid-session review to Congress.
August 21 (or within 10 days after approval of a spending bill)	Agencies submit apportionment requests to OMB for each budget account.
September 10 (or within 30 days after approval of a spending bill)	OMB apportions available funds to agencies by time period, program, project, or activity.
October 1	Fiscal year begins.
Calendar Years in Which Fiscal Year Begins and Ends	
October-September	Agencies make allotments, obligate funds, conduct activities, and request supplemental appropriations, if necessary. President may propose supplemental appropriations and impoundments (i.e., deferrals or rescissions) to Congress.
September 30	Fiscal year ends.

Source: Office of Management and Budget, *Circular No. A-11* (Washington: July 2007), Section 10.5.

The President is required to submit a mid-session review of the budget by July 15 (31 U.S.C. 1106). This budget update reflects changed economic conditions, any legislative actions taken by Congress, and other factors affecting the President's budget submission. In addition, the President may revise his budget submission any time during the legislative session.

Federal agencies may incur obligations and make outlays after the beginning of a new fiscal year on October 1 if Congress passes, and the President signs, the appropriations acts into law. In some years, however, all appropriations bills are not

enacted by this time. Continuing resolutions typically are adopted until Congress and the President can agree on any appropriations bills still remaining.