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The President's Budget: Overview of Structure and Timing of Submission to Congress

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Summary

The Budget and Accounting Act of 1921, as amended and later codified in the *U.S. Code*, requires the President to submit a consolidated federal budget to Congress toward the beginning of each regular session of Congress. Under 31 U.S.C. §1105(a), the President must submit the budget—which contains budgetary proposals, projections, and other required reports—to Congress on or after the first Monday in January, but no later than the first Monday in February.

The President's budget, or the *Budget of the United States Government* as it is referred to in statute, is required to include in part (1) estimates of spending, revenues, borrowing, and debt; (2) detailed estimates of the financial operations of federal agencies and programs; (3) the President's budgetary, policy, and legislative recommendations; and (4) information supporting the President's recommendations. The President's budget also contains budgetary proposals for the legislative and judicial branches, which are transmitted to the President and submitted, without change, as part of the President's budget submission to Congress. There are a number of reports that are required to be submitted along with, or at the same time as, the President's budget, such as an annual federal government performance plan.

The content and structure of the President's budget have varied by President. The budget submissions of the past three Presidents have each included the following volumes:

- *Budget of the U.S. Government*—includes a short budget message summarizing the President's policy priorities, summary tables of budgetary aggregates, and narrative descriptions of proposed government activities;
- *Historical Tables*—provides a historical overview of federal government finances, including historical data on budget authority, government receipts, outlays, and the federal debt;
- *Analytical Perspectives*—contains in-depth discussion of government programs and technical explanation of the budget baselines that were used to produce the estimates contained in the President's budget; and
- Appendix—includes detailed budget estimates and financial information on individual programs listed by appropriations account, which includes the President's recommended appropriations language, among other information.

Timely Submission of the President's Budget. In the 95 years since the President was required to submit a budget to Congress, it was submitted on or before the original statutory deadline on 76 occasions. On 54 of these occasions, the budget was submitted on the deadline. On the remaining 22 occasions, the President's budget was submitted early.

Delayed Submission of the President's Budget. The President's budget has been submitted after the statutory deadline on 19 occasions. In 6 of these 19 occasions, Congress extended the deadline by statute. In all but one of these occasions, the President's budget was submitted by the extended deadline. In the 14 instances when it was submitted after the original or the extended deadline, the President's budget was delayed, on average, 31.71 days.

This report, which provides information on the origins, content, and submission dates of the President's budget, will be updated annually or as developments warrant.

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Introduction

The Budget and Accounting Act of 1921 (P.L. 67-13; 42 Stat. 20), as amended and later codified in the *U.S. Code*, requires the President to submit a consolidated federal budget annually to Congress toward the beginning of each regular session.[1] Under Title 31 of the *U.S. Code*, the President must submit the budget—which contains budgetary estimates, proposals, and other required reports—to Congress on or after the first Monday in January, but no later than the first Monday in February.[2]

In addition to providing budgetary estimates and other required reports, the President's budget is a compilation of the President's proposed spending levels and selected policy recommendations. Congress is not required to adopt the President's proposals or recommendations. Nevertheless, the budget is one of the President's most important policy tools. While it is not legally binding, the President's budget typically initiates the congressional budget process and informs Congress of the President's recommended spending levels for agencies and programs. For this reason, the content and timing of the President's budget submission may be of particular interest to Members of Congress, congressional committees, and congressional staff.

This report begins with a brief overview of the origins and typical content of the President's budget.[3] This report also provides information on the statutory deadlines for submission to Congress and the submission dates of the President's budget for FY1923-FY2017. The President's consolidated, annual budget submission to Congress, or the *Budget of the United States Government* as it is referred to in statute, is referred to in this report as "the President's budget."[4]

Origins and Predecessors of the President's Budget

Prior to the enactment of the Budget and Accounting Act of 1921, the executive budget process was highly decentralized. Until the mid-to-late 1800s, agencies typically submitted their budget requests directly to Congress, frequently with little or no involvement by the President.[5] In subsequent years, individual agency requests were compiled by the Department of the Treasury and submitted to Congress as the *Book of Estimates*.[6]

While the *Book of Estimates* may have served as an efficient means of transmitting multiple budget requests to Congress as a single package, it was not a consolidated federal budget. Initially, the compilation and submission of the "Book of Estimates" was a matter of custom and practice by some, but not all, agencies within the executive branch. Agencies were not required to

[1] This requirement first applied to President Warren Harding for FY1923.

[2] 31 U.S.C. §1105(a).

[3] The details of the congressional budget process are outside the scope of this report. For discussion of congressional budgetary procedures, see CRS Report 98-721, *Introduction to the Federal Budget Process*, coordinated by Bill Heniff Jr. and CRS Report R42388, *The Congressional Appropriations Process: An Introduction*, by Jessica Tollestrup.

[4] The most recent version of the President's budget, *The President's Budget for Fiscal Year 2017*, is available at http://www.whitehouse.gov/omb/budget.

[5] Allen Schick, *The Federal Budget: Politics, Policy, Process*, 3rd ed. (Washington, DC: Brookings Institution Press, 2007), p. 14.

[6] See U.S. Congress, Senate, *Digest of Budget Legislation*, 66th Cong., September 26, 1919, S.Doc. 66-111, p. 22; and Charles S. Ascher and James M. Wolf, eds., "Current Legislation," *Columbia Law Review*, vol. 20, no. 2 (February 1920), p. 237.

submit their budget requests to the Treasury, and many continued to submit their requests directly to Congress.[7]

In the late 19th and early 20th centuries, a series of laws were enacted that prohibited agencies from submitting their budget requests directly to Congress. For example, in 1884 a law was enacted that required that "all estimates of appropriations ... shall be transmitted to Congress through the Secretary of the Treasury, and in no other manner."[8] In 1901, a law was enacted that required executive departments to submit their requests to the Secretary of the Treasury "on or before the 15th of October of each year."[9] Under the 1901 act, the Secretary of the Treasury was then required to compile all agency requests and submit them as part of the "Book of Estimates" no later than the first day of November.[10] While these acts required the Secretary to transmit all agency requests as a single package, each request was developed independently.[11] Involvement and direction by the President were minimal, and there was little if any coordination amongst agencies.[12]

In 1910, President William H. Taft created the Commission on Economy and Efficiency. One of the primary purposes of the commission was to develop and propose reforms to the executive budget process.[13] The current structure, format, and content of the President's budget submission are similar to those that were proposed by the Taft Commission on Economy and Efficiency in 1912. In a report titled *The Need for a National Budget*, the commission recommended that the President submit to Congress a consolidated budget consisting in part of (1) a budget message, (2) a consolidated financial report containing revenues and expenditures for each executive department for the previous five fiscal years, (3) the President's proposed revenues and expenditures for the next fiscal year, and (4) detailed information supporting the President's recommendations.[14]

Since 1921, the required contents of the President's budget have been modified and expanded by statutes such as the Budget and Accounting Procedures Act of 1950[15] and the Congressional Budget and Impoundment Control Act of 1974.[16] The current requirements are discussed in the next section of this report.

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[7] Ibid.

[8] Act of July 7, 1884; 23 Stat. 254.

[9] Act of March 3, 1901; 31 Stat. 1009.

[10] Ibid.

[11] Allen Schick, *The Federal Budget: Politics, Policy, Process*, 3rd ed. (Washington, DC: Brookings Institution Press, 2007), pp. 14, 84. Also see U.S. Congress, Senate, *Digest of Budget Legislation*, 66th Cong., September 26, 1919, S.Doc. 66-111, p. 22; and Charles S. Ascher and James M. Wolf, eds., "Current Legislation," *Columbia Law Review*, vol. 20, no. 2 (February 1920), pp. 235-237.

[12] Ibid.

[13] Bess Glenn, "The Taft Commission and the Government's Record Practices," *American Archivist*, vol. 21, no. 3 (July 1958).

[14] U.S. Congress, House, *The Need for a National Budget*, Message from the President of the United States Transmitting the Report of the Commission on Economy and Efficiency on the Subject of the Need for a National Budget, 62nd Cong., 2nd sess., June 27, 2012, H.Doc. 62-854, pp. 7-8.

[15] P.L. 81-784; 64 Stat. 832.

[16] P.L. 93-344; 88 Stat. 297.

Content of the President's Budget

The President's budget typically provides detailed estimates of the financial operations of federal agencies and programs, the President's budgetary and legislative recommendations, and other information supporting the President's recommendations.

Under Title 31 of the *U.S. Code*, the President's budget must include, in part,

- estimated receipts, expenditures, and proposed appropriations for the next five fiscal years;
- actual receipts, expenditures, and appropriations for the previous fiscal year;
- information on the public debt;
- separate statements of amounts for specified appropriations accounts and trust funds; and
- when practicable, information on costs and performance of federal programs and activities.[17]

The President is responsible for developing budgetary estimates and proposed appropriations for executive branch agencies. In practice, the President has delegated many of the tasks and authorities necessary for developing the budget to the Office of Management and Budget (OMB).[18] For example, OMB issues guidance to executive agencies instructing them on the process, format, and deadlines for submitting their budget requests to OMB.[19] OMB officials are also responsible for reviewing agencies' budget requests to ensure that they are consistent with the President's policy objectives, and advising the President on recommended budgetary levels.[20]

The President's budget must also contain budgetary estimates and proposals for the legislative and judicial branches. These estimates and proposals are developed by the legislative and judicial branches, and are then transmitted to the President and submitted, without change, as part of the President's budget submission.[21] Similar procedures apply to select independent agencies and government-sponsored enterprises (e.g., U.S. International Trade Commission, Board of Governors of the Federal Reserve System, and Federal National Mortgage Association).[22] Additionally, certain agencies (e.g., Defense Nuclear Facilities Safety Board, Securities and Exchange Commission, and National Transportation Safety Board) are required by statute to submit their budget proposals directly to Congress, without review or alteration by the President

[17] 31 U.S.C. §1105.

[18] The Office of Management and Budget (OMB) is an executive branch entity within the Executive Office of the President. One of its primary purposes is to assist the President in the development of the budget. The Bureau of the Budget, which was the predecessor of OMB, was created by the Budget and Accounting Act of 1921.

[19] U.S. Office of Management and Budget, Circular No. A-11, "Preparation, Submission, and Execution of the Budget," June 30, 2015, at https://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc; Memorandum from Shaun Donovan, Director of the Office of Management and Budget, M-15-11, "Fiscal Year 2017 Budget Guidance," May 1, 2015, at https://www.whitehouse.gov/sites/default/files/omb/memoranda/2015/m-15-11.pdf.

[20] Shelley Lynne Tomkin, *Inside OMB: Politics and Process in the President's Budget Office* (New York: M.E. Sharpe, 1998), pp. 121-124.

[21] 31 U.S.C. §1105(b).

[22] David E. Lewis and Jennifer L. Selin, *Sourcebook of United States Executive Agencies*, 1st ed. (Administrative Conference of the United States, 2012), pp. 113-114. For OMB's list of exempt agencies, see §25.1 of OMB Circular No. A-11.

or OMB. In some cases, the agency submits its budget only to Congress, while in other cases the agency must submit its budget to OMB and Congress concurrently.[23]

There are a number of reports that are required to be submitted along with, or at the same time as, the President's budget. For example, the President is required to submit an annual federal government performance plan for the overall budget.[24]

Structure and Components of Recent Budget Submissions

The structure and format of the President's budget have varied by President, but in recent years, the President's budget has been submitted in multiple volumes. The size and composition of these budget volumes have varied from administration to administration. The budget submissions of the past three Presidents have each included the following volumes: *Budget of the U.S. Government*, *Historical Tables*, *Analytical Perspectives*, and *Appendix*. In addition, recent submissions have been accompanied by supplemental materials and supporting documents that are typically made available only in electronic form.[25]

- ***Budget of the U.S. Government.***[26] The *Budget of the U.S. Government* volume typically begins with a short budget message, addressed to Congress, which summarizes the President's policy priorities. The *Budget* volume also includes summary tables of budgetary aggregates and estimates of the effects of the President's proposals on the deficit, among others. The summary tables typically provide information for each of the fiscal years covered by the President's budget. The summary tables in the FY2017 *Budget* volume, for example, cover FY2015 through FY2026.

In addition, the *Budget* volume includes detailed narrative descriptions of proposed government activities and programs. In previous years, the *Budget* volume was organized by executive department (e.g., Department of Agriculture) and also contained information on selected independent agencies (e.g., Environmental Protection Agency). Beginning in FY2016, however, the Department-specific information was replaced with extended discussions of policy issues. In FY2017, the *Budget* volume discusses several national security issues, which it terms "today's challenges" (e.g., destroying ISIL, strengthening federal cybersecurity).[27] In addition, the *Budget* volume discusses several longer-term policy challenges (e.g., climate change, education, transportation, infrastructure) and related initiatives that the President has proposed to potentially

[23] Ibid.

[24] 31 U.S.C. §1105(a)(28). Also see 31 U.S.C. §1115(a), and CRS Report R42379, *Changes to the Government Performance and Results Act (GPRA): Overview of the New Framework of Products and Processes*, by Clinton T. Brass.

[25] Budget documents for the current fiscal year are available at http://www.whitehouse.gov/omb/budget. For further descriptions of each volume and links to the budget documents, see CRS Report R43475, *FY2016 Budget Documents: Internet and GPO Availability*, by Jared C. Nagel.

[26] The FY2017 *Budget of the U.S. Government* volume, which contains the "Budget Message of the President" and the President's proposed list of "Cuts, Consolidations, and Savings," is available at https://www.whitehouse.gov/omb/budget/Overview.

[27] U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2017*, (Washington DC: U.S. Government Publishing Office, 2016), pp. 73-76, at https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/budget.pdf.

address those issues.[28] As with his previous budget submissions, President Obama's budget submission for FY2017 also outlines a set of proposed "Cuts, Consolidations, and Savings."[29]

- ***Historical Tables.***[30] The *Historical Tables* volume provides a historical overview of federal government finances, including time series statistics on budget authority,[31] government receipts, outlays, government employment, economic statistics, and the federal debt going back several decades and in some cases as far back as 1789.[32] Generally, the tables provide data through the fiscal year covered by the President's budget. According to OMB, to the extent possible, the data provided in the historical tables are adjusted to provide consistency and comparability over the period of time covered.[33]
- ***Analytical Perspectives.***[34] Since FY1995, the President's budget submission has included an *Analytical Perspectives* volume, which contains in-depth analysis of government programs, including credit and insurance programs, discussion of crosscut budgets (i.e., budgets that span two or more agencies), and technical explanation of the budget baseline[35] used in the analyses and estimates contained in the President's budget, among other items. In recent years, this volume has also included a "Budget Concepts" chapter, which provides an overview of the budget process and a "Glossary of Budget Terms" that are used in the President's budget.

Additionally, many of the reports that are required to be submitted along with, at the same time as, or near the same time as, the President's budget are provided within the *Analytical Perspectives* volume. For example, chapter 21 of the *Analytical Perspectives* volume includes a report on the costs and budgetary effects of the Treasury's Troubled Asset Relief Program (TARP).[36]

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[28] Ibid, pp. 23-39.

[29] The "Cuts, Consolidations, and Savings" section of the FY2017 *Budget* volume is available as a stand-alone document at https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/ccs.pdf.

[30] For FY2017, the *Historical Tables* volume was made available in electronic form only at https://www.whitehouse.gov/omb/budget/Historicals. No printed volumes were published. Many tables are available in both PDF and XLS (Microsoft Excel) spreadsheet format.

[31] OMB's *Glossary of Budget Terms* (hereinafter, *OMB Glossary*) defines *budget authority* as "the authority provided by law to incur financial obligations that will result in outlays." U.S. Office of Management and Budget, *Analytical Perspectives, Budget of the United States Government, Fiscal Year 2017*, (Washington DC: U.S. Government Publishing Office, 2015), p. 116, at https://www.whitehouse.gov/omb/budget/Analytical_Perspectives.

[32] The time frame for the information contained in the *Historical Tables* volume varies from table to table, possibly due to the availability of data. For example, information on aggregate levels of receipts and outlays is provided for all years starting with 1789, while information on total levels of federal government employment is only provided as far back as 1962.

[33] For example, certain tables present data in both current dollars and in constant (FY2009) dollars, which have been adjusted for inflation. In addition, data are presented in a manner consistent with current budget concepts, account structure, and governmental organization. When significant changes occur, the historical data are adjusted so that data are comparable across fiscal years.

[34] The FY2017 *Analytical Perspectives* volume is available at http://www.whitehouse.gov/omb/budget/Analytical_Perspectives.

[35] The budget *baseline* is "a projection of the estimated receipts, outlays, and deficit or surplus that would result from continuing current law or current policies through the period covered by the budget." *OMB Glossary*, p. 116.

[36] U.S. Office of Management and Budget, *Analytical Perspectives, Budget of the United States Government, Fiscal Year 2017*, (Washington DC: U.S. Government Publishing Office, 2016), pp. 335-345, at https://www.whitehouse.gov/

The web-based version of the FY2017 *Analytical Perspectives* volume contains supplemental information and spreadsheets of selected tables.[37] Included in the web-based version are tables that provide data on budget authority and outlays (i.e., payments to liquidate obligations and a common measure of government "spending)."[38] Of these tables, one provides information on budget authority and outlays organized by budget function,[39] category, and program.[40] Another provides the same information by agency and appropriations or fund account, in a structure similar to the organization of annual appropriations acts.[41]

- ***Appendix.***[42] The *Appendix* volume includes detailed budget estimates and financial information for each appropriations account and for selected programs, listed by appropriations account. This includes the proposed text of appropriations language, and explanations of the work that will be performed by the funds provided. The *Appendix* volume also includes recommended language for the general provisions applicable to the appropriations of entire agencies or groups of agencies, such as proposed restrictions on the use of funds and proposed authorities to transfer funds from one account to another.[43]
- ***Supplemental Materials.***[44] Additionally, Presidents' budget submissions have often included supplemental materials, such as legislative proposals for budget process reform, a brief guide to the budget that is intended for members of the public, or a summary of proposed spending reductions or program consolidations. Finally, unforeseen circumstances may require the President to modify the recommendations or other information contained in the President's budget submission to Congress. Under Title 31 of the *U.S. Code*, the President may revise the budget recommendations or submit supplemental budget requests to Congress at any time during the year.[45] When the President makes new budget recommendations for the current fiscal year, the changes are referred to as

sites/default/files/omb/budget/fy2017/assets/spec.pdf.

[37] Tables are provided in PDF and/or XLS spreadsheet format.

[38] *OMB Glossary*, pp. 116-118.

[39] Budget functions categorize budget authority, outlays, and other budgetary information by purpose (e.g., agriculture, national defense, transportation, income security). There are 20 major functions, which are further divided into sub functions. Under 31 U.S.C. §1104(c), the President may change the functional categories in the budget only in consultation with the House and Senate Budget and Appropriations Committees. For a complete list of budget functions and sub functions, see §79.6, Exhibit 79A of OMB Circular No. A-11, at https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s79.pdf. Also see CRS Report 98-280, *Functional Categories of the Federal Budget*, by Bill Heniff Jr.

[40] See Table 28-1, "Budget Authority and Outlays by Function, Category, and Program," at https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/28_1.pdf.

[41] See Table 29-1, "Federal Budget by Agency and Account," at https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/29_1.pdf.

[42] The FY2017 *Appendix* volume is available at https://www.whitehouse.gov/omb/budget/Appendix.

[43] See CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*, by Michelle D. Christensen.

[44] The supplemental materials to the FY2017 budget submission are available at https://www.whitehouse.gov/omb/budget/Supplemental.

[45] The President is also required to submit a *Mid-Session Review* of the budget that reflects changed economic conditions, legislative actions taken by Congress, and other factors that may impact the President's initial budget estimates, by July 15 of each year. For additional information, see CRS Report RL32509, *The President's Budget Request: Overview and Timing of the Mid-Session Review*, by Michelle D. Christensen.

"supplementals." Changes to the President's proposals for the upcoming fiscal year, however, are referred to as "amendments."[46]

Timing of Submission of the President's Budget

Under the Budget and Accounting Act of 1921, the deadline for submission was originally set as "the first day of each regular session" of Congress. The deadline was subsequently changed by statute in 1950, 1985, and 1990. The Budget and Accounting Procedures Act of 1950 changed the deadline to the 15th day of each regular session of Congress.[47] The Balanced Budget and Emergency Deficit Control Act of 1985 included two changes to the deadline for submission.[48] The first established a deadline of February 5, 1986, for FY1987. The second changed the deadline to the first Monday after January 3 beginning with FY1988. Finally, the Budget Enforcement Act of 1990 extended the deadline to the first Monday in February of each year.[49]

The 1990 change to the deadline for submission, which first applied to FY1992, made it possible for an outgoing President, whose term ends on January 20, to leave the annual budget submission to his or her successor. The three outgoing Presidents since the FY1992 change—George H. W. Bush, William J. Clinton, and George W. Bush—exercised this option. Accordingly, the budget was submitted in 1993, 2001, and 2009 by the three incoming Presidents (William J. Clinton for FY1994, George W. Bush for FY2002, and Barack Obama for FY2010). In each of these three cases, the first budget submission of the incoming President was submitted after the statutory deadline.[50]

Under current law, the President is required to submit the annual budget on or after the first Monday in January, but no later than the first Monday in February.[51] Prior to the official transmittal of his budget to Congress, the President typically presents the major budget proposals in the annual State of the Union address, usually in late January.

Table 1 provides a list of the deadlines for submission, the first fiscal year to which each deadline applied, and the statutory source for each deadline.

Table 1. Statutory Deadlines for Submission of the President's Budget

Deadline for Submission	Fiscal Year to Which Deadline First Applied	Statutory Source of Deadline
First day of each regular session of Congress	FY1923	Budget and Accounting Act of 1921 (P.L. 67-13, 42 Stat. 20)
15th day of each regular session of Congress	FY1952	Budget and Accounting Procedures Act of 1950 (P.L. 81-784; 64 Stat. 832)

[46] The President's supplemental budget requests and budget amendments for FY2015 and FY2016 are available at https://www.whitehouse.gov/omb/budget_amendments.

[47] P.L. 81-784; 64 Stat. 832.

[48] P.L. 99-177; 99 Stat. 1038.

[49] P.L. 101-508, Title XIII; 104 Stat. 1388-573.

[50] CRS Report RS20752, *Submission of the President's Budget in Transition Years*, by Michelle D. Christensen.

[51] 31 U.S.C. §1105(a).

Deadline for Submission	Fiscal Year to Which Deadline First Applied	Statutory Source of Deadline
February 5, 1986	FY1987	Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177; 99 Stat. 1038)
1st Monday after January 3 of each year	FY1988	Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177; 99 Stat. 1038)
1st Monday in February of each year	FY1992	Budget Enforcement Act of 1990 (P.L. 101-508, Title XIII; 104 Stat. 1388-573)

Sources: Statutes at Large.

Timely Submission of the President's Budget

In the 95 years since the President was required to submit a consolidated budget to Congress, the budget was submitted on or before the original statutory deadline on 76 occasions. On 54 of these occasions, the budget was submitted on the deadline. On the remaining 22 occasions, the President's budget was submitted early, between 1 and 13 days before the deadline.

Delayed Submission of the President's Budget

The President's budget has been submitted after the statutory deadline on 19 occasions. In 6 of these 19 occasions, Congress extended the deadline by statute.[52] On average, the deadline was extended by 13 days. In all but one of these occasions, the President's budget was submitted by the extended deadline. In the 14 instances when the budget was submitted after the original or extended deadline, it was delayed, on average, 31.71 days.

The President's budget submission was delayed more than 30 days after the deadline on six occasions: FY1989, FY1994, FY1997, FY2002, FY2010, and FY2014. The delays for FY1994, FY2002, and FY2010 occurred in presidential transition years. In those three instances, the budget submission was due fewer than three weeks after the start of the President's first term.

The President's budget was delayed by more than 30 days during three non-transition years: FY1989, FY1997, and FY2014. President Reagan submitted the FY1989 budget on February 18, 1988, a total of 45 days after the statutory deadline. The Director of OMB reportedly attributed the delay to the delayed enactment of FY1988 appropriations.[53] President Clinton submitted the FY1997 budget on March 19, 1996, a total of 43 days after the deadline. On February 5, 1996, President Clinton transmitted a message to Congress, along with a thematic overview of his FY1997 budget, which stated that the budget would be delayed because of "uncertainty over 1996 appropriations as well as possible changes in mandatory programs and tax policy."[54] President Obama submitted the FY2014 budget on April 10, 2013, a total of 65 days after the deadline. The

[52] Congress enacted statutes extending the deadline for submission of the President's budget proposal for FY1966, FY1974, FY1981, FY1984, FY1986, and FY1991.

[53] Judith Havemann, "Miller Misses Deadline for Sending Budget: Delay Was Expected; Director Says Congress Should Receive Proposal by Mid-February," *Washington Post*, January 5, 1988, p. A5.

[54] U.S. Congress, *House, Budget of the United States Government, Fiscal Year 1997*, Message from the President Transmitting the FY1997 Budget to Congress, 104th Cong., 2nd Sess., February 5, 1996, H.Doc. 104-162, p. i.

Acting Director of OMB attributed the delay to ongoing negotiations over fiscal issues, including enactment of the American Taxpayer Relief Act (ATRA) on January 2, 2013, and the continued uncertainty resulting from the impending sequestration.[55]

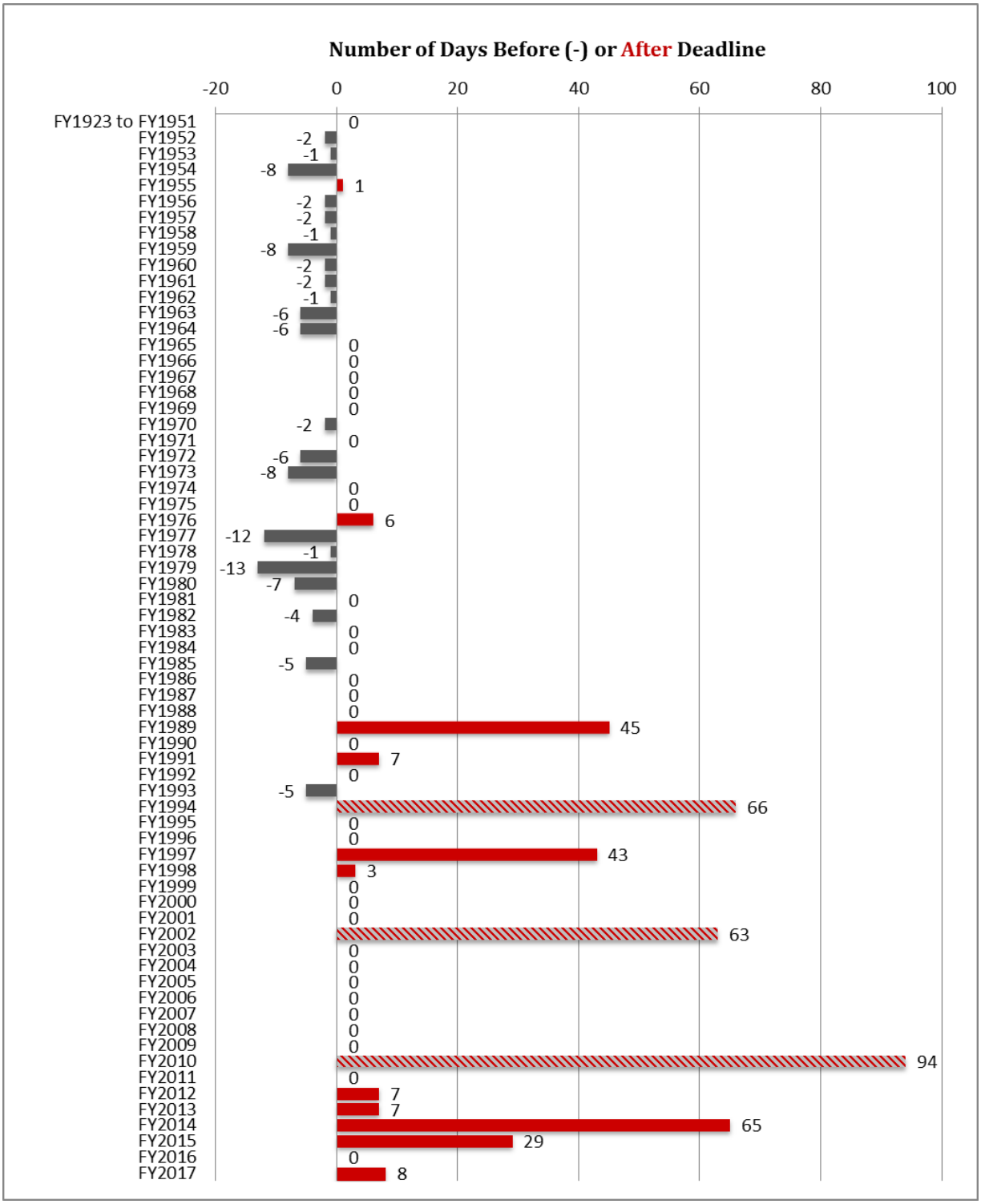
Figure 1 shows the number of days the budget was submitted before or after the deadline for each year from FY1923 to the present.[56] The figure includes all transition-year budgets since the 1990 change to the budget submission date (i.e., FY1994, FY2002, and FY2010). During a transition year, the incoming President is required to submit a budget shortly after his or her inauguration. In the figure, transition-year budgets are shown in textured red.

[55] See letter from Jeffrey D. Zients, Acting Director of the Office of Management and Budget, to Honorable Paul Ryan, Chairman of the House Committee on the Budget, January 11, 2013; and White House Office of the Press Secretary, "Statement by Jeffrey D. Zients, Acting Director of OMB," April 10, 2013, at http://www.whitehouse.gov/the-press-office/2013/04/10/press-briefing-press-secretary-jay-carney-omb-acting-director-jeffrey-zi.

[56] In the six instances where the deadline was extended by statute, CRS used the extended deadline to calculate the number of days the President's budget was submitted before or after the deadline.

Figure 1.Timing of Submission of the President's Budget: FY1923-FY2017

President Warren G. Harding to President Barack Obama



Source: Prepared by the Congressional Research Service using data from **Table 2** in this report.

Note: The President's budgets for FY1923 through FY1951 were each submitted on the deadline. Transition years since 1990 (FY1994, FY2002, and FY2010) are shown in textured grey/red.

Table 2. Submission Dates of President's Budget: FY1923-FY2017

President Warren G. Harding to President Barack Obama

President	Fiscal Year	Date of Budget Submission	Original Statutory Deadline	Submitted by Original Deadline?	Deadline Extended by Statute?		No. of Days Before (-) or After Deadline
					Extended Deadline	Public Law Number	
Warren G. Harding	1923	12-05-1921	12-05-1921	Yes			0
Warren G. Harding	1924	12-04-1922	12-04-1922	Yes			0
Calvin Coolidge	1925	12-03-1923	12-03-1923	Yes			0
Calvin Coolidge	1926	12-01-1924	12-01-1924	Yes			0
Calvin Coolidge	1927	12-07-1925	12-07-1925	Yes			0
Calvin Coolidge	1928	12-06-1926	12-06-1926	Yes			0
Calvin Coolidge	1929	12-05-1927	12-05-1927	Yes			0
Calvin Coolidge	1930	12-03-1928	12-03-1928	Yes			0
Herbert Hoover	1931	12-02-1929	12-02-1929	Yes			0
Herbert Hoover	1932	12-01-1930	12-01-1930	Yes			0
Herbert Hoover	1933	12-07-1931	12-07-1931	Yes			0
Herbert Hoover	1934	12-05-1932	12-05-1932	Yes			0
Franklin D. Roosevelt	1935	01-03-1934	01-03-1934	Yes			0
Franklin D. Roosevelt	1936	01-03-1935	01-03-1935	Yes			0
Franklin D. Roosevelt	1937	01-03-1936	01-03-1936	Yes			0
Franklin D. Roosevelt	1938	01-05-1937	01-05-1937	Yes			0
Franklin D. Roosevelt	1939	01-03-1938	01-03-1938	Yes			0
Franklin D. Roosevelt	1940	01-03-1939	01-03-1939	Yes			0
Franklin D. Roosevelt	1941	01-03-1940	01-03-1940	Yes			0

President	Fiscal Year	Date of Budget Submission	Original Statutory Deadline	Submitted by Original Deadline?	Deadline Extended by Statute?		No. of Days Before (-) or After Deadline
					Extended Deadline	Public Law Number	
Franklin D. Roosevelt	1942	01-03-1941	01-03-1941	Yes			0
Franklin D. Roosevelt	1943	01-05-1942	01-05-1942	Yes			0
Franklin D. Roosevelt	1944	01-06-1943	01-06-1943	Yes			0
Franklin D. Roosevelt	1945	01-10-1944	01-10-1944	Yes			0
Franklin D. Roosevelt	1946	01-03-1945	01-03-1945	Yes			0
Harry S. Truman	1947	01-14-1946	01-14-1946	Yes			0
Harry S. Truman	1948	01-03-1947	01-03-1947	Yes			0
Harry S. Truman	1949	01-06-1948	01-06-1948	Yes			0
Harry S. Truman	1950	01-03-1949	01-03-1949	Yes			0
Harry S. Truman	1951	01-03-1950	01-03-1950	Yes			0
Harry S. Truman	1952	01-15-1951	01-17-1951	Yes			-2
Harry S. Truman	1953	01-21-1952	01-22-1952	Yes			-1
Harry S. Truman	1954	01-09-1953	01-17-1953	Yes			-8
Dwight D. Eisenhower	1955	01-21-1954	01-20-1954	No			1
Dwight D. Eisenhower	1956	01-17-1955	01-19-1955	Yes			-2
Dwight D. Eisenhower	1957	01-15-1956	01-17-1956	Yes			-2
Dwight D. Eisenhower	1958	01-16-1957	01-17-1957	Yes			-1
Dwight D. Eisenhower	1959	01-13-1958	01-21-1958	Yes			-8
Dwight D. Eisenhower	1960	01-19-1959	01-21-1959	Yes			-2
Dwight D. Eisenhower	1961	01-18-1960	01-20-1960	Yes			-2
Dwight D. Eisenhower	1962	01-16-1961	01-17-1961	Yes			-1

President	Fiscal Year	Date of Budget Submission	Original Statutory Deadline	Submitted by Original Deadline?	Deadline Extended by Statute?		No. of Days Before (-) or After Deadline
					Extended Deadline	Public Law Number	
John F. Kennedy	1963	01-18-1962	01-24-1962	Yes			-6
John F. Kennedy	1964	01-17-1963	01-23-1963	Yes			-6
Lyndon B. Johnson	1965	01-21-1964	01-21-1964	Yes			0
Lyndon B. Johnson	1966	01-25-1965	01-18-1965	No	01-25-1965	P.L. 89-1; 79 Stat. 3	0
Lyndon B. Johnson	1967	01-24-1966	01-24-1966	Yes			0
Lyndon B. Johnson	1968	01-24-1967	01-24-1967	Yes			0
Lyndon B. Johnson	1969	01-29-1968	01-29-1968	Yes			0
Lyndon B. Johnson	1970	01-15-1969	01-17-1969	Yes			-2
Richard M. Nixon	1971	02-02-1970	02-02-1970	Yes			0
Richard M. Nixon	1972	01-29-1971	02-04-1971	Yes			-6
Richard M. Nixon	1973	01-24-1972	02-01-1972	Yes			-8
Richard M. Nixon	1974	01-29-1973	01-17-1973	No	01-29-1973	P.L. 93-1; 87 Stat. 3	0
Richard M. Nixon	1975	02-04-1974	02-04-1974	Yes			0
Gerald R. Ford	1976	02-03-1975	01-28-1975	No			6
Gerald R. Ford	1977	01-21-1976	02-02-1976	Yes			-12
Gerald R. Ford	1978	01-17-1977	01-18-1977	Yes			-1
Jimmy Carter	1979	01-20-1978	02-02-1978	Yes			-13
Jimmy Carter	1980	01-22-1979	01-29-1979	Yes			-7
Jimmy Carter	1981	01-28-1980	01-17-1980	No	01-28-1980	P.L. 96-186; 93 Stat. 1338	0

President	Fiscal Year	Date of Budget Submission	Original Statutory Deadline	Submitted by Original Deadline?	Deadline Extended by Statute?		No. of Days Before (-) or After Deadline
					Extended Deadline	Public Law Number	
Jimmy Carter	1982	01-15-1981	01-19-1981	Yes			-4
Ronald Reagan	1983	02-08-1982	02-08-1982	Yes			0
Ronald Reagan	1984	01-31-1983	01-17-1983	No	01-31-1983	P.L. 97-469; 96 Stat. 2582	0
Ronald Reagan	1985	02-01-1984	02-06-1984	Yes			-5
Ronald Reagan	1986	02-04-1985	01-17-1985	No	02-04-1985	P.L. 99-1; 99 Stat. 3	0
Ronald Reagan	1987	02-05-1986	02-05-1986	Yes			0
Ronald Reagan	1988	01-05-1987	01-05-1987	Yes			0
Ronald Reagan	1989	02-18-1988	01-04-1988	No			45
Ronald Reagan	1990	01-09-1989	01-09-1989	Yes			0
George H. W. Bush	1991	01-29-1990	01-08-1990	No	01-22-1990	P.L. 101-228; 103 Stat. 1945	7
George H. W. Bush	1992	02-04-1991	02-04-1991	Yes			0
George H. W. Bush	1993	01-29-1992	02-03-1992	Yes			-5
William J. Clinton	1994	04-08-1993[a]	02-01-1993	No			66
William J. Clinton	1995	02-07-1994	02-07-1994	Yes			0
William J. Clinton	1996	02-06-1995	02-06-1995	Yes			0
William J. Clinton	1997	03-19-1996[b]	02-05-1996	No			43
William J. Clinton	1998	02-06-1997	02-03-1997	No			3
William J. Clinton	1999	02-02-1998	02-02-1998	Yes			0
William J. Clinton	2000	02-01-1999	02-01-1999	Yes			0

President	Fiscal Year	Date of Budget Submission	Original Statutory Deadline	Submitted by Original Deadline?	Deadline Extended by Statute?		No. of Days Before (-) or After Deadline
					Extended Deadline	Public Law Number	
William J. Clinton	2001	02-07-2000	02-07-2000	Yes			0
George W. Bush	2002	04-09-2001[c]	02-05-2001	No			63
George W. Bush	2003	02-04-2002	02-04-2002	Yes			0
George W. Bush	2004	02-03-2003	02-03-2003	Yes			0
George W. Bush	2005	02-02-2004	02-02-2004	Yes			0
George W. Bush	2006	02-07-2005	02-07-2005	Yes			0
George W. Bush	2007	02-06-2006	02-06-2006	Yes			0
George W. Bush	2008	02-05-2007	02-05-2007	Yes			0
George W. Bush	2009	02-04-2008	02-04-2008	Yes			0
Barack Obama	2010	05-07-2009[d]	02-02-2009	No			94
Barack Obama	2011	02-01-2010	02-01-2010	Yes			0
Barack Obama	2012	02-14-2011	02-07-2011	No			7
Barack Obama	2013	02-13-2012	02-06-2012	No			7
Barack Obama	2014	04-10-2013	02-04-2013	No			65
Barack Obama	2015	03-04-2014[e]	02-03-2014	No			29
Barack Obama	2016	02-02-2015	02-02-2015	Yes			0
Barack Obama	2017	02-09-2016	02-01-2016	No			8

Sources: Table prepared by the Congressional Research Service (CRS). Budget submission dates were obtained from the U.S. Government Publishing Office, at http://www.gpo.gov; printed editions of the *Budget of the United States Government*; and CRS Report 88-661, *The President's Budget Submission: Format, Deadlines, and Transition Years*, by Virginia A. McMurtry and James V. Saturno (out of print; available to congressional clients upon request). The original source for the budget submission dates provided in CRS Report 88-661 was the *Budget of the United States Government*, FY1923 - FY1989. All submission dates contained in this table were verified by the author of this report using the original sources listed above. Statutory deadlines for FY1923-FY1986 were calculated by CRS using congressional session

dates obtained from the House and Senate Session Date websites, at http://history.house.gov/Institution/Session-Dates/Session-Dates; and http://www.senate.gov/reference/Sessions/sessionDates.htm.

Note: In the six instances where the deadline was extended by statute, CRS used the extended deadline to calculate the number of days the President's budget was submitted before or after the deadline.

a. FY1994 was a transition year budget. Incoming President William J. Clinton submitted an overview of the budget on February 17, 1993. President Clinton submitted the *Budget of the U.S. Government for Fiscal Year 1994* and additional budget volumes on April 8, 1993.

b. For FY1997, President Clinton submitted a "thematic overview" of the budget on February 05, 1996. President Clinton submitted the *Budget of the U.S. Government, Fiscal Year 1997* and additional budget volumes on March 19, 1996.

c. FY2002 was a transition year budget. Incoming President George W. Bush submitted an overview of the budget on February 28, 2001. President George W. Bush submitted the *Budget of the U.S. Government, Fiscal Year 2002* and additional budget volumes on April 9, 2001.

d. FY2010 was a transition year budget. Incoming President Barack Obama submitted an overview of the budget on February 26, 2009. The *Budget Appendix*, which contained detailed budget estimates and financial information on individual programs and appropriations accounts, was submitted on May 7, 2009. Additional budget volumes were submitted on May 11, 2009.

e. President Barack Obama submitted the following FY2015 budget volumes on March 4, 2014: *Budget Message of the President*; *Summary Tables*; *Cuts, Consolidations and Savings*; and the *Budget Appendix*, which contains detailed budget estimates and financial information on individual programs and appropriations accounts. OMB issued the remaining volumes for FY2015 (*Historical Tables* and *Analytical Perspectives*) on March 10, 2014.

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Acknowledgments

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