President submits budget proposal to Congress by 1st Monday in February *(31USC 1105(a))*

**Appropriations Committees**
- House and Senate Appropriations Committees hold hearings
- House and Senate Appropriations Committees make suballocation to their subcommittees *(section 302(b) of the Congressional Budget Act)*
- Appropriations subcommittees draft and report appropriations bills; House Appropriations Committee may report after May 15; Senate Appropriations Committee may report after completion of action on budget resolution *(section 303 of the Congressional Budget Act; by custom, the House considers appropriations bills first)*
- House and Senate must complete all action on appropriation bills prior to the start of the fiscal year (October 1) or enact a continuing resolution

**Budget Committees**
- House and Senate Budget Committees hold hearings
- House and Senate Budget Committees draft and mark up concurrent resolution on the budget; must be reported in the Senate by April 1 *(section 300 of the Congressional Budget Act)*
- Budget resolution considered in the House and Senate *(April 15 deadline for completion of action on the budget resolution is set in section 300 of the Congressional Budget Act)*
- Budget resolution sets revenue, spending, and other budgetary targets; may include reconciliation instructions to one or more committees; allocations "crosswalked" to committees *(section 302(a) of the Congressional Budget Act)*
- Instructed committees respond to reconciliation instructions in the budget resolution *(deadline specified in the budget resolution)*

**Other Committees**
- Committees submit "views and estimates" concerning expenditures and receipts within their jurisdiction to House and Senate Budget Committees within 6 weeks of President’s budget submission *(section 300 of the Congressional Budget Act)*
- Committees may report proposed changes in entitlements and other mandatory spending for consideration in the House and Senate *(not tied to the calendar, but may be included in reconciliation)*
- House Ways and Means Committee (and Senate Finance Committee) may report revenue bills for consideration in the House and Senate *(not tied to the calendar, but may be included in reconciliation)*
- Committees may report authorization bills for consideration in the House and Senate *(not tied to the calendar, but House and Senate rules generally require authorization prior to appropriations)*
- Committee reconciliation recommendations packaged by Budget Committees and reported for consideration in the House and Senate