

In the case of the budget expenditures and receipts and not lending, there you would merely have the detail of the various programs that would be expected in the budget for that particular year.

Mr. Lewis has been writing me a note, so he may have a thought on that.

Mr. LEWIS. I would like to refer you to table 6-A, in the report, that reconciles in a fair amount of detail congressional actions on appropriations and resulting expenditures. I think this kind of bridge between the two, which is really an expansion of the first section of the summary table on the preceding page—expansion of it in great detail. I think this would help a great deal in seeing the relationship between appropriations and expenditures, how congressional action relates, not merely to appropriations, but to expenditures. And we also made some recommendations that congressional scorekeeping, that is, reports from the Appropriations Committees on what they had done affecting the budget, that they give—first of all that they use the same concepts as the President's January budget, and, second, give some attention to expenditure as well as appropriation consequences of their actions.

Chairman PROXMIRE. This is very helpful. My time is up; but I will be coming back.

Congressman CURTIS?

Representative CURTIS. I would like to first join with the chairman in both complimenting and thanking this Commission for the work they have done here. This is extremely helpful. If I seem to be critical, it is only because I think this is our function here, to examine those areas which are not quite so clear. The overall work here is a tremendous plus.

I have two of the recommendations that you make that I want to examine in some detail, although my time probably will not enable me to finish. And then I have two other specific details that relate.

Recommendation 3 on page 7 of the report:

More prominence should be given in the budget presentation to the actions requested of Congress including appropriations as well as revenue or other actions of a fiscal character.

And then the first paragraph under that:

The relationship between appropriation and expenditures should be spelled out very clearly in the Budget Message.

And then the Commission also recommends redefining the term "appropriation" to cover all forms of congressional action which grant authority to obligate the Government to make expenditures.

I think this recommendation is so essential, and it is particularly so at this time with the debate or disagreement that seems to exist between the Executive and the Congress in regard to expenditure levels.

The key budget information, as far as the Ways and Means Committee, on which I serve, is concerned, relates to what we would often refer to as the problems involved in debt management.

We need to know what the cash flow actually is each year, how much we can anticipate coming in, in taxes, and other revenue, such as sale of capital assets, and also what the actual expenditure by the executive department is going to be in order to determine what we have to finance, if it is a deficit, and usually has been—what we have to finance in the way of sale of additional bonds.