The Commission has devoted a great proportion of its effort to finding a budget concept that could serve the basic purposes of both resource allocation and economic stabilization. It has sought a structure for the budget which would ensure that the interdependencies between these two functions of the budget receive due attention and appreciation by the executive, the Congress, outside specialists, and the general public.

NEED FOR A UNIFIED BUDGET

The Commission has been seriously concerned by the evolution of three different budget concepts. It believes that the existence of several budgets has led to public confusion about the budget, as has been made clear to it by informed representatives of the press, members and staff of congressional committees, and other experts.

Some major newspapers last January headlined the $169 billion expenditure total in the national income accounts. Some chose the $172 billion cash budget expenditure total. Others headlined the administrative budget at $135 billion. In one case, a lead story spoke of a "$169.2 billion national spending program wrapped around a record $135 billion administrative budget." Members of the press have pointed out to the Commission that they must follow one budget concept in their news stories at budget release time in January, but that different concepts are stressed at other times during the year. This confusion of concepts makes it difficult for the ordinary citizen to keep abreast of what his Government is doing.

The Commission has examined at length the various major purposes for which summary receipt and expenditure totals are required as part of the budget presentation. These purposes are to a considerable extent overlapping rather than in direct conflict with one another. The Commission believes that the principal purposes of the budget will be furthered through the unified and comprehensive approach recommended in this report. Other tabulations made for specific uses would assume the role of subsidiary, supporting, or explanatory statements. They would not be referred to as *budgets*. The terms *administrative budget, consolidated cash budget,* and *national income accounts budget* should all disappear. Of course, the Federal sector of the national income accounts would still be developed and published by the Department of Commerce and could be included in *Special Analyses* or tabulations in the budget document.

Need for better integration of expenditure and appropriation information

The details of the budget, and especially the large budget *Appendix,* focus predominantly on *appropriations, obligations, and program costs,* as required for review of the President's budget requests for particular programs by the Committees on Appropriations. However, the early and prominent portions of the budget message of the President—and the more widely read *Budget in Brief*—focus primarily on *expenditures.* Expenditures