

rather than appropriations best indicate, for a given year or period, the current size of the budget and, in relation to receipts, the immediate economic impact of the budget. Appropriations, however, best indicate the choices being made between alternative programs and are a prerequisite to expenditures. It is through the appropriations process that the priorities for program emphasis are determined in the first instance.

Congress does not vote expenditures as such; it votes authorizing legislation and appropriations. Expenditures are a consequence of these actions. This fact is too little appreciated by much of the public—and perhaps even by individual Congressmen who are not close to the appropriations process. There is often confusion when the press reports that Congress has *reduced the budget* (meaning appropriations) by some amount and reports shortly later that *the budget* (meaning expenditures) has *increased* by some other amount.

The Commission recommends, therefore, a number of steps aimed at recognizing the key importance of new authorizing legislation and appropriations and at improving understanding of the relationship between appropriations and expenditures.

The Commission recommends that the President's budget message give more prominence to the new legislation and appropriations being requested of the Congress.

A summary presentation of appropriations should be provided early in the President's budget message and should be given a prominent place in the initial summary table of budget amounts. This presentation should show clearly the total amount of appropriations requiring current action by the Congress, as well as the total amount which will become available without further congressional action, including comparisons with the current and latest actual years. In addition, tabulations and statements on appropriations should, insofar as possible, follow the same concepts, definitions, and scope as the tabulations and statements on budget expenditures.

Both the Congress and the executive have an important responsibility to aid understanding of the budget by de-emphasizing alternative tabulations of authorizations that have been used from time to time to explain both the President's budget and the actions of the Congress on it. Specifically, in dealing with spending authorizations, the Commission believes that the concept presently embraced by the term *new obligatory authority* is more meaningful than the present concept of *appropriations* in its narrow definition.*

*See Glossary, beginning page 95, for definitions of these and other special terms used in this Report and in the Commission staff papers and supporting materials published separately.