

The Commission recommends the use of the broad concept currently referred to as "new obligational authority" by both the executive branch and the Congress. However, the Commission finds it desirable to rename this broader concept "appropriations," which is simpler to use and to understand, and is not technically inaccurate.

The term *appropriations* in its new sense would, therefore, include contract authorizations and authorizations to spend debt receipts, but would exclude appropriations to liquidate contract authorizations.

The committees of the Congress can help promote understanding of the budget by making all of their tabulations conform to this broader concept of appropriations. They can also promote understanding by reporting congressional action in terms of appropriations for *specific fiscal years* in addition to any reporting in terms of appropriations *in a particular congressional session*. Public understanding of the up-to-date status of the President's budget would be improved by frequent reports (monthly, or perhaps even more often) on the status of the President's total appropriation requests for the coming fiscal year during the period when the Congress is in session and the status of appropriations is changing. Public understanding would also be improved by being able to see, as an integral part of congressional reports on each appropriation bill, the cumulative effect of congressional actions on total appropriations for the fiscal year on the same basis as the President's January budget.

Finally, in view of the importance of revenues and expenditures in measuring the economic impact and the current status of the budget, the Commission urges increased congressional attention to the effect of its appropriation and legislative actions on estimated expenditure and receipt totals for the current and subsequent fiscal years. It is recognized that the Congress may have difficulty providing such information on a routine basis with the resources presently at its disposal. Eventually, however, it would seem desirable for periodic reports on progress through the Congress of the President's budget and legislative requests to include estimates of the effects of congressional action on *revenues and expenditures*, as well as on *appropriations*.

Resources allocation and the Planning-Programming-Budgeting system

As has been stated in explaining the Commission's recommendations for bringing appropriations and expenditures into closer relationship with one another in the budget presentation, one of the two major purposes of the budget is to provide the integrated framework for information and analyses from which the best possible choices can be made in allocating the public's money among competing claims. This means setting priorities and making choices among alternative government programs, both new and old, and deciding what public goals should be pursued through government programs and what should be left to private choice.