
Under section 302(a) of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. § 633(a)), committee allocations are limits, not simply recommendations. (*See also* Allocation; Concurrent Resolution on the Budget; Entitlement Authority.)

Comparative Statement of New Budget Authority

A table accompanying a regular or supplemental appropriations act in the report of the House or Senate Appropriations Committee. It compares the appropriation recommended for each account in that act with the amount requested by the President in the budget submission and the amount enacted in the preceding fiscal year. In some cases, such as when a continuing appropriations act is considered, the statement may be inserted into the *Congressional Record*.

Concurrent Resolution on the Budget

A concurrent resolution adopted by both houses of Congress as part of the annual budget and appropriations process, setting forth an overall budget plan for Congress against which individual appropriations bills, other appropriations, and revenue measures are to be evaluated. As a plan for Congress, the resolution is not presented to the President for signature and does not have the force of law. Pursuant to section 301 of the Congressional Budget Act, as amended (2 U.S.C. § 632), the resolution is expected to establish, for at least 5 fiscal years beginning on October 1 of the year of the resolution, appropriate levels for the following:

- totals of new budget authority and outlays,
- total federal revenues,
- the surplus or deficit in the budget,
- new budget authority and outlays for each major functional category,
- the public debt, and
- outlays and revenues for Social Security insurance programs.

The concurrent resolution generally contains budget levels for the 5 fiscal years and may contain reconciliation instructions to specified committees. The concurrent resolution most recently adopted may be revised or affirmed before the end of the year to which it applies, as provided in section 304 of the Congressional Budget Act, as amended (2 U.S.C. § 635). (*See also* Congressional Budget and Impoundment Control Act of 1974.)