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appropriation bills is not completed before the beginning of the fiscal year, a continuing resolution (often referred to simply as “CR”) may be enacted in a bill or joint resolution to provide funding for the affected agencies for the full year, up to a specified date, or until their regular appropriations are enacted. A deficiency appropriation act provides budget authority to cover obligations incurred in excess of available budget authority. (*See also* Continuing Appropriation/Continuing Resolution; Supplemental Appropriation; Deficiency Appropriation.)

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## Appropriation Rider

Sometimes used to refer to (1) a provision that is not directly related to the appropriation to which it is attached or (2) a limitation or requirement in an appropriation act. (*See also* Limitation.)

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## Asset

Tangible or intangible items owned by the federal government, which would have probable economic benefits that can be obtained or controlled by a federal government entity. (*See also* Liability.)

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## Asset Sale

The sale of a physical or financial asset owned in whole or in part by the federal government to the public. Asset sales are typically large-dollar transactions (\$50 million or more) for which advance notification must be provided to the Department of the Treasury. Revenue from the sale of assets is accounted for in the budget as offsetting receipts or collections.

In general, asset sales increase current cash payments received by the government at the expense of a stream of future income that the government would otherwise receive. (*See also* Direct Loan *under* Federal Credit.)

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## Appropriations

*See under* Forms of Budget Authority *under* Budget Authority.