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(2) A congressional action used to propose amendments to the Constitution. Adoption of a joint resolution to propose a constitutional amendment requires a two-thirds majority vote by both the Senate and the House and is not presented to the President for approval. A proposed amendment becomes effective only when ratified by three-fourths of the states.

(*See also* Continuing Appropriation/Continuing Resolution. For a distinction, *see* Concurrent Resolution on the Budget.)

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## Justification

The documents an agency submits to the appropriations committees in support of its budget request. The Office of Management and Budget (OMB) prescribes justification materials, which typically explain changes between the current appropriation and the amounts requested for the next fiscal year.

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## Lease-Purchase

An agreement between a lessor and lessee in which the lessee agrees to lease a building or other property for a specified length of time and then takes title to the building or other property at the end of the lease period. (*See also* Capital Lease; Operating Lease.)

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## Liability

Defined differently for obligational (or budgetary) and proprietary (or financial) accounting purposes (*see* app. III).

Obligational (or budgetary) accounting, designed to ensure compliance with fiscal laws, is based on the concept of *legal* liability. A legal liability is a claim that may be legally enforced against the government. It may be created in a variety of ways, such as by signing a contract, grant, or cooperative agreement or by operation of law. (*See also* Obligation.)