

(2) provides for contingencies; or

(3) achieves savings made possible by changes in program requirements⁹³⁰ or by greater efficiency of operations.⁹³¹

An editorial in the *Washington Post* (written after the adoption of section 202) described the evil that section 202 was originally intended to address:

Floating Paydays

OUR LEADERS keep trying to do us the ultimate favor of cutting the budget deficit without cutting the budget, and we suppose it's churlish not to be grateful. Their latest effort involves the floating payday.

Federal employees tend to be paid two weeks at a time. For a lot of them this year, that will mean a payday the first week of October. That turns out to represent both a problem and an opportunity. The problem is that the fiscal year begins Oct. 1; the early October paychecks would thus normally be charged to fiscal 1990, and be part of the 1990 deficit. The

⁹³⁰ See, e.g., Omnibus Budget Reconciliation Act of 1987, Pub. L. 100-203, § 7004(a), 101 Stat. 1330, 1330-280 (Dec. 22, 1987) (Cash Sales of Properties Acquired Through Foreclosures).

⁹³¹ Section 202 of the Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987, Pub. L. No. 100-119, § 202, 101 Stat. 754, 784 (Sept. 29, 1987) (codified at 2 U.S.C. § 909).