

Section 202 of the Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987 prohibits counting as savings shifts from one year to another. Section 202 provides:

SEC. 202. PROHIBITION OF COUNTING AS SAVINGS THE TRANSFER OF GOVERNMENT ACTIONS FROM ONE YEAR TO ANOTHER

(a) **IN GENERAL.** -- Except as otherwise provided in this section,⁹²⁵ any law or regulation that has the effect of transferring an outlay,⁹²⁶ receipt, or revenue of the United States from one fiscal year to an adjacent fiscal year shall not be treated as altering the deficit⁹²⁷ or producing net deficit reduction in any fiscal year for purposes of the Congressional Budget Act of 1974 and the Balanced Budget and Emergency Deficit Control Act of 1985.

⁹²⁵ See subsection (b) *infra* p. 570.

⁹²⁶ Section 3(1) of the Congressional Budget Act defines "outlays." See *supra* p. 10.

⁹²⁷ Section 3(6) of the Congressional Budget Act defines "deficit" (see *supra* pp. 13-20) and section 257(4) of Gramm-Rudman-Hollings (see *supra* p. 520) adopts the definition of section 3(6).