

words “whether or not such plan is an employee pension benefit plan within the meaning of section 3(2) of the Employee Retirement Income Security Act of 1974 [29 U.S.C. 1002(2)]” are omitted as surplus. The words “an agency” are substituted for “Government of the United States, or any agency or instrumentality thereof” because of section 101 of the revised title. In subclause (B), before subclause (i), the words “but is not limited to” are omitted as surplus. The text of 31:68c(b)(words before colon) is omitted as unnecessary because of the restatement.

In clause (2), 31:68d(1st sentence) is omitted as executed. The definition in 31:68d(last sentence) is made applicable to the chapter for clarity because the defined term is used in 9503(a)(1)(B) of the revised title.

REFERENCES IN TEXT

The Employee Retirement Income Security Act of 1974, referred to in par. (1)(A), is Pub. L. 93-406, Sept. 2, 1974, 88 Stat. 829, as amended, which is classified principally to chapter 18 (§1001 et seq.) of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 29 and Tables.

AMENDMENTS

1986—Par. (1)(A). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Coast Guard, including the authorities and functions of the Secretary of Transportation relating thereto, to the Department of Homeland Security, and for treatment of related references, see sections 468(b), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

§ 9503. Reports about Government pension plans

[(a) Repealed. Pub. L. 105-362, title XV, § 1501(a), Nov. 10, 1998, 112 Stat. 3294.]

(b) This chapter does not prevent a Government pension plan from using the services of an enrolled actuary employed by an agency administering the plan.

(c) The requirements of this section are satisfied with respect to the Thrift Savings Plan described under subchapter III of chapter 84 of title 5, by preparation and transmission of the report described under section 8439(b) of such title.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1050; Pub. L. 104-66, title II, §2081, Dec. 21, 1995, 109 Stat. 729; Pub. L. 105-362, title XV, §1501(a), Nov. 10, 1998, 112 Stat. 3294.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
9503(a)	31:68a(a), (b).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §121; added Nov. 4, 1978, Pub. L. 95-595, §1, 92 Stat. 2541.
9503(b)	31:68a(c).	

In subsection (a), before clause (1), the words “Notwithstanding any other provision of law or any administrative determination to the contrary . . . Federal” are omitted as unnecessary. The words “and each plan described in section 68c(b) of this title” are omitted as unnecessary because of the restatement. In clause (1), before subclause (A), the words “required by such section” are omitted as unnecessary because of the re-

statement. In subclause (A), the word “information” is substituted for “information and data” because it is inclusive and for consistency. In clause (4), the words “and shall not supersede” are omitted as surplus. In clause (5), the words “the Comptroller General deems” are omitted as unnecessary. The words “under section 1023 of title 29” are omitted as unnecessary because of the restatement.

In subsection (b), the words “This chapter does not prevent” are substituted for “Nothing in this chapter shall preclude” for clarity. The words “or agencies” are omitted as unnecessary because of 1:1.

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-362 struck out subsec. (a) which required Government pension plans to be subject to 29 U.S.C. 1023, except for officers or employees of the Central Intelligence Agency unless the President specifically approves application of the requirements of section 1023 in writing for such officers and employees.

1995—Subsec. (c). Pub. L. 104-66 added subsec. (c).

EX. ORD. NO. 12177. DELEGATION OF FUNCTIONS TO DIRECTOR OF OFFICE OF MANAGEMENT AND BUDGET AND SECRETARY OF THE TREASURY

Ex. Ord. No. 12177, Dec. 10, 1979, 44 F.R. 71805, provided:

By the authority vested in me as President of the United States of America by Section 121(a)(1) of the Budget and Accounting Procedures Act of 1950, as amended (92 Stat. 2541, Public Law 95-595, 31 U.S.C. 68a) [31 U.S.C. 9503] and Section 301 of Title 3 of the United States Code, and in order to provide consistency among the financial and actuarial statements of Federal Government pension plans, it is hereby ordered as follows:

1-101. All the functions vested in the President by Section 121(a) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 68a) [31 U.S.C. 9503], are delegated to the Director of the Office of Management and Budget. The Director may, from time to time, designate other officers or agencies of the Federal Government to perform any or all of the functions hereby delegated to the Director, subject to such instructions, limitations, and directions as the Director deems appropriate.

1-102. The head of an Executive agency responsible for the administration of any Federal Government pension plan within the meaning of Section 123(a) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 68c) [31 U.S.C. 9502(1)], except subsections (a)(9) and (b), shall ensure that the administrators of those plans comply with the form, manner, and time of filing as required by the Director of the Office of Management and Budget.

1-103. Subject to the provisions of Section 1-101 of this Order, and in the absence of any contrary delegation or direction by the Director, the Secretary of the Treasury, with respect to the development of the form and content of the annual reports, shall perform the functions set forth in Section 121(a) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 68a) [31 U.S.C. 9503]. In performing this function, the Secretary shall also be responsible for consulting with the Comptroller General.

JIMMY CARTER.

§ 9504. Review and recommendations

When necessary or when requested by either House of Congress or a committee of Congress, the Comptroller General shall—

(1) review financial and actuarial statements provided under section 9503 of this title to decide whether the reporting requirements of section 9503 are adequate to carry out section 9501 of this title; and

(2) submit to Congress recommendations for legislation necessary to carry out section 9501 of this title.