

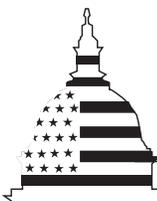
GAO

Report to the Ranking Minority
Member, Subcommittee on the District
of Columbia, Committee on
Government Reform, House of
Representatives

September 2001

**DISTRICT OF
COLUMBIA**

**Reporting
Requirements
Enacted by Congress**



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United States General Accounting Office
Washington, DC 20548

September 28, 2001

The Honorable Eleanor Holmes Norton
Ranking Minority Member
Subcommittee on the District of Columbia
Committee on Government Reform
House of Representatives

Dear Ms. Norton:

At your request, we have developed a list of the reporting requirements that Congress has enacted into law when exercising its oversight of the District of Columbia (DC or District). As you have noted, the District of Columbia Financial Responsibility and Management Assistance Authority is to sunset at the end of this fiscal year and, as this historic transition occurs, it is an appropriate time to examine these reporting requirements.

Results in Brief

Appendix I contains a list of 48 reporting requirements that Congress requires from various entities within the District of Columbia government. The District of Columbia Appropriations Act for Fiscal Year 2001 and the Supplemental Appropriations Act for Fiscal Year 2001 contain 24 of these requirements.¹ The other 24 requirements originated from prior appropriation acts for the District or from other federal statutes.

Many of the requirements involve recurring reports. For example, many of the reporting requirements we identified are annual or quarterly reports mandated by Congress, such as an annual audit of the District's financial operations. In six cases, Congress has enacted a similar reporting requirement in each appropriations act for the District since fiscal year 1996. One of these recurring requirements mandates that the Mayor develop an annual plan, by quarter and by project, for capital outlay borrowing and report on the actual borrowing and spending progress as compared to projections.

A few requirements specify one-time reports. For example, the fiscal year 2001 appropriations acts require the District's Chief Financial Officer (CFO) to submit a study on the merits and potential savings of privatizing

¹P.L. 106-522, Nov. 22, 2000, and P.L. 107-20, Jan. 3, 2001.

the operation and administration of Saint Elizabeths Hospital. Others apply only if a specific event occurs, for example a requirement for the CFO to notify Congress of any changes to the comprehensive financial management policy enacted by the District Council.

Of the 48 requirements, 23 requirements provide information on financial management of the District's funds and programs. These requirements include the CFO's quarterly report, which provides monthly statements on the balance and activities of contingency and emergency reserve funds as well as a requirement that the CFO produce a 5-year financial plan describing how the District government will eliminate any difference between its expenditures and revenues.

The remaining 25 requirements report on the status of different District programs or operations, for example a quarterly report required by the Metropolitan Police Department on the status of crime reduction in each of the 83 police service areas throughout the District.

The responsibility for responding to most of these reporting requirements is dispersed among the Mayor, the District Council, and the CFO. The Mayor is responsible for 12 reporting requirements and shares responsibility with the District Council for 4 additional requirements. The CFO is responsible for 9 reporting requirements. Most of the 48 reporting requirements are for the appropriations committees of the House of Representatives and the U.S. Senate. Some reporting requirements are for Congress as a whole, and committees such as the Senate Committee on Governmental Affairs and the House Committee on Government Reform also are to receive information in response to certain reporting requirements.

Scope and Methodology

To meet our objective of listing the reporting requirements that Congress has required, we searched through several legislative and statutory databases and interviewed District officials who are knowledgeable about reports that the District releases. Specifically, we searched databases maintained by the Office of the Federal Register in the National Archives and Records Administration for legislation enacted from January 1995 through August 2001. This search was supplemented with searches of Lexis law and Westlaw databases. All the databases were searched for either public laws or the *D.C. Code* that included requirements for the District government to submit reports to specific congressional committees or the Congress as a whole. Although some of the requirements we identified involve the District's financial management or

expenditures from specific funds, we did not search for any requirements involving the preparation of the District's annual budget submission. Likewise, our search does not include general reporting requirements that also apply to state and local governments (including the District) as part of their participation in federal programs. We conducted these database searches from June through August 2001.

In addition, we discussed the District's reporting requirements with officials from the Mayor's Office, the City Administrator's Office, the CFO's Office, the Inspector General's Office, the District's Corporation Counsel's Office, and the Office of the Chairman of the District Council.

Because half of the reporting requirements are contained in the fiscal year 2001 appropriations acts, it should be noted that appropriations acts, by their nature, are nonpermanent legislation. However, Congress has the power to enact permanent legislation within an appropriations act. The clearest indication that Congress intended a provision to be permanent is the presence of "words of futurity" such as "hereafter" or "after the date of approval of this act."² Determining whether reporting requirements contained within the 2001 appropriations act, which expire on September 30, 2001, are permanent was not within the scope of this review.

Some of the information reported in response to these specific requirements could help highlight key areas of importance as part of a notification system of "reportable events." As discussed in our June 8, 2001, testimony, should Congress decide to proceed with such a notification system, it could include a "vital few" set of events to draw attention to specific areas needing immediate attention.³ Building on financial information already collected, monitored, and used by the District would help to minimize the reporting burden and help ensure that the reportable events are valid and reliable indicators of fiscal performance. In addition, such a system would allow time for the District and Congress to take any needed actions to address the matter and ensure the District's continued financial viability.

We did our work from June through August 2001 in accordance with generally accepted government auditing standards.

²Letter to Senator Landrieu, B-288511, Aug. 22, 2001.

³*District of Columbia: Oversight in the Post-Control Board Period* (GAO-01-845T, June 8, 2001).

FY 2001 Appropriations Acts Contain Half of the Requirements

Of the 48 reporting requirements listed in appendix I, 24 were from the District's fiscal year 2001 appropriations act and the supplemental appropriations act. Many of these 24 reporting requirements are annual or quarterly reports, such as an annual audit of the District's financial operations. Six of these reporting requirements have been included in the District's appropriations acts since fiscal year 1996.

Reporting Requirements for the District Included in Appropriations Acts Since Fiscal Year 1996

1. quarterly report on the District's acceptance, obligation, and expenditure of federal, private, and other grant funds
2. quarterly report by the DC Retirement Board of the allocations of charges by fund and of expenditures of all funds
3. annual plan on the District's capital outlay borrowing
4. annual report on the number of positions and employees in the public school system and the University of the District of Columbia (UDC)
5. annual revised appropriated funds operating budget for the public school system and UDC
6. quarterly report on the expenditures and obligations, the amount of frozen funds, the status of contracts, the reprogramming of funds, and the changes to the organizational structure of the public school system and UDC

The other 24 requirements originated from prior appropriations acts for the District or from other federal statutes. These requirements include an annual audit of the District's financial operations, an annual report on the activities of the District's Inspector General, and annual performance accountability plans and reports for all of the District's departments, agencies, and programs.

A few requirements specify one-time reports, such as a requirement to submit a study on the merits and potential savings of privatizing the operation and administration of Saint Elizabeths Hospital. Others apply only if a specific event occurs. For example, one requirement instructs the CFO to notify Congress of any changes to the comprehensive financial management policy enacted by the District Council.

Reports on the District's Financial Management

Among the various subjects covered by these reporting requirements, Congress has emphasized the importance of financial management of the District by establishing 23 reporting requirements on financial management issues. The CFO reports on 7 of these 23 requirements.

Financial Management Requirements for the District's CFO

1. quarterly report on the acceptance, obligation, and expenditure of federal, private, and other grant funds
2. quarterly report on the balance and activities of the District's contingency and emergency reserve funds
3. not later than November 1, 2000, or within 30 calendar days after the date of the enactment of this act (November 22, 2000), a revised appropriated funds operating budget
4. not later than September 1st of each year, a notification of any changes to the comprehensive financial management policy enacted by the District Council
5. not later than March 1st of each year (beginning with 1997), a 5-year financial plan describing the steps the District will take to eliminate any differences between expenditures and revenues
6. not later than March 1st of each year (beginning with 1999), a report on the District's compliance with its financial accountability plan during the preceding fiscal year
7. not later than 15 days after the end of each calendar quarter (beginning with a report for the quarter beginning October 1997), a report on the District's financial and budgetary status for the preceding quarter

The other 25 reporting requirements address various operations of the District government. For example, the Metropolitan Police Department is required to produce quarterly reports on crime reduction in each of the 83 police service areas throughout the District. There are three reporting requirements on the management of property leased or owned by the District government.

Mayor, Council, and CFO Responsible for Most Reporting Requirements

The responsibility for most of the 48 reporting requirements is dispersed among the Mayor, District Council, and CFO. As shown in table 1, the Mayor is responsible for responding to 12 reporting requirements. Many of these reporting requirements are on the status of District programs, such as a report on the progress of a commercial revitalization program and a report on restructuring the District’s human support services. The Mayor also shares responsibility with the District Council for responding to four additional reporting requirements, including one for a comprehensive plan for managing the District’s real property assets and another to notify the Senate and House Committees on Appropriations of any expenditure from the District’s emergency reserve fund. The CFO is responsible for responding to 9 reporting requirements, 7 of which provide information on the financial management of the District.

Table 1: Number of Congressional Reporting Requirements by District Entity.

Mayor	12
CFO	9
District Government ⁴	5
Mayor and District Council	4
DC Retirement Board	4
Superintendent of the DC Public Schools and UDC	4
Inspector General of the District of Columbia	2
District Council	1
Metropolitan Police Department	1
Public Housing Police (through the DC Housing Authority)	1
Auditor of the District of Columbia	1
Office of Emergency Preparedness (through the Mayor)	1
Board of Education	1
Consensus Commission	1
Charter School Authorities	1
Total	48

Source: GAO analysis.

All the reporting requirements we identified are prepared either for Congress as a whole or for a specific congressional committee or committees. Most of the reporting requirements are for the Senate and House Committees on Appropriations. Some reporting requirements are

⁴These requirements do not list a specific District entity responsible for preparing the report.

for other congressional committees, such as the Senate Committee on Governmental Affairs and the House Committee on Government Reform.

Agency Comments and Our Response

We provided a draft of this report in September 2001 to the Mayor of the District of Columbia and the Chair of the Council of the District of Columbia, for their review. On September 21, 2001, the Mayor's Chief of Staff and the Deputy Mayor and City Administrator jointly provided written comments on the draft report. We received oral comments from the Budget Director of the Council of the District of Columbia on September 19, 2001.

In written comments, the Chief of Staff and the Deputy Mayor and City Administrator stated that it is important to note that these requirements place a substantial burden on the District and should be eliminated. Further, they said that Congress should replace its existing reporting requirements with a new set of reports to include early warning indicators. They referred to our June 8, 2001, testimony noting that other cities emerging from financial receivership typically employ such an early warning system. In oral comments, the Budget Director of the Council of the District of Columbia also said that responding to the 48 reporting requirements that Congress has enacted into law is burdensome for the District government. He said that the resources expended in responding to these reporting requirements could be used more effectively elsewhere in operating the District of Columbia.

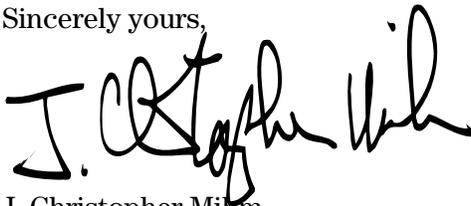
As recognized by the Mayor's Chief of Staff and the Deputy Mayor and City Administrator, this report is intended to be descriptive, and it provides a list of the reporting requirements Congress has enacted into law when exercising its oversight of the District of Columbia. As such, the reporting burden placed on the District as a result of these requirements, as well as the value to and use by Congress of the resulting information, was beyond the scope of our review.

As agreed with your office, unless you announce the contents of this report earlier, we plan no further distribution until 30 days after its issue date. At that time, we will send copies to the Chairwoman of the Subcommittee on the District of Columbia, House Committee on Government Reform; the Chairmen and Ranking Minority Members of the Senate Committee on Governmental Affairs and the House Committee on Government Reform; the Chairmen and Ranking Minority Members of the Senate Committee on Appropriations and House Committee on

Appropriations; the Chairman and Ranking Minority Member of the Subcommittee on Oversight of Government Management, Restructuring, and the District of Columbia, Senate Committee on Governmental Affairs; other interested Members of Congress; the Mayor of the District of Columbia; the Chairman of the Council of the District of Columbia; and other interested parties. The letter will also be available on GAO's Web site at <http://www.gao.gov>.

If you have any questions about this letter, please contact me or Susan Ragland at (202) 512-6806. Richard Cambosos, Kathy Cunningham, Steven Lozano, and Norma Samuel were key contributors to this report.

Sincerely yours,

A handwritten signature in black ink, appearing to read "J. Christopher Milum". The signature is fluid and cursive, with the first name "J." being prominent.

J. Christopher Milum
Director, Strategic Issues

Appendix I: Reporting Requirements Enacted by Congress for the District of Columbia

The following three tables list the 48 reporting requirements that Congress requires from various entities within the District of Columbia (DC or District) government.

Table 2: Congressional Reporting Requirements from the District of Columbia Appropriations Act, 2001 (P.L. 106-522, Nov. 22, 2000)

Law	Citation	Description	Prepared by	Prepared for
1 P.L. 106-522, also included in P.L. 106-113	Federal Payment for Commercial Revitalization 114 STAT. 2441	Not later than 180 days after the date of the enactment of this Act (Nov. 22, 2000), a report on the progress made in carrying out the commercial revitalization program.	Mayor	Senate and House Committees on Appropriations
2 P.L. 106-522	Human Support Services 114 STAT. 2451-2452	No transferred funds are expended until 10 calendar days after the restructuring plan (plan to restructure the delivery of health services) has received final approval and a copy evidencing final approval has been submitted by the Mayor.	Mayor	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform
3 ^a P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-194, P.L. 104-134	General Provisions 114 STAT. 2459 Sec. 110	At the start of the fiscal year, the Mayor shall develop an annual plan, by quarter and by project, for capital outlay borrowings. Within a reasonable time after the close of each quarter, the Mayor shall report the actual borrowings and spending progress compared with projections.	Mayor	Congress and DC Council
4 P.L. 106-522, also included in P.L. 106-113	General Provisions 114 STAT. 2478 Sec. 158	Commencing on Oct. 1, 2000, quarterly reports addressing the following issues: <ol style="list-style-type: none"> 1. crime, including the homicide rate, implementation of community policing, the number of police officers on local beats, and the closing down of open-air drug markets; 2. access to drug abuse treatment, including the number of treatment slots, the number of people served, the number of people on waiting lists, and the effectiveness of treatment programs; 3. management of parolees and pretrial violent offenders, including the number of halfway house escapes and steps taken to improve monitoring and supervision of halfway house residents to reduce the number of escapes, to be provided in consultation with the Court Services and Offender Supervision Agency; 4. education, including access to special education services and student achievement, to be provided in 	Mayor	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform

**Appendix I: Reporting Requirements Enacted
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Law	Citation	Description	Prepared by	Prepared for	
		<p>consultation with the District of Columbia Public Schools;</p> <p>5. improvement in basic District services, including rat control and abatement;</p> <p>6. application for management of federal grants, including the number and type of grants for which the District was eligible but failed to apply for and the number and type of grants awarded to the District but for which the District failed to spend the amounts received; and</p> <p>7. indicators of child well-being.</p>			
5	P.L. 106-522, also included in P.L. 106-113	General Provisions 114 STAT. 2469-2470 Sec. 138(b)	None of the funds contained in this act may be used to make rental payments under the lease unless the lease is included in periodic reports describing for each such lease the following information: A. the location of the property involved, the name of the owners of record according to the land records of the District of Columbia, the name of the lessors according to the lease, the rate of payment under the lease, the period of time covered by the lease, and the conditions under which the lease may be terminated; B. the extent to which the property is or is not occupied by the District government as of the end of the reporting period involved; and C. if the property is not occupied and utilized by the District government as of the end of the reporting period involved, a plan for occupying and utilizing the property (including construction or renovation work) or a status statement regarding any efforts by the District to terminate or renegotiate the lease. The reports are to be submitted quarterly beginning with the quarter ending Dec. 31, 2000.	Mayor and DC Council	Senate and House Committees on Appropriations
6	P.L. 106-522 DC Code 1-204.50a, formerly cited as 47-130.1	General Provisions 114 STAT. 2479-2480	Notify the committees in writing not more than 30 days after the expenditure of funds from the emergency reserve fund.	Mayor, DC Council, and the DC Financial Responsibility and Management Assistance Authority (the Authority)	Senate and House Committees on Appropriations
7	P.L. 106-522, also included in P.L. 106-113	General Provisions 114 STAT.	Within 60 days of the date of enactment of this Act (Nov. 22, 2000) file a report which provides a comprehensive plan for the	Mayor and DC Council	Senate and House Committees on Appropriations, Senate

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Law	Citation	Description	Prepared by	Prepared for
	2470 Sec. 139(a)(4)	management of District of Columbia real property assets.		Committee on Governmental Affairs, and House Committee on Government Reform
8	P.L. 106-522, also included in P.L. 106-113	General Provisions 114 STAT. 2470 Sec. 139(a)(1)	Mayor and DC Council	Senate and House Committees on Appropriations
9 ^a	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-194, P.L. 104-134	General Provisions 114 STAT. 2465 Sec. 126(a)(4)	CFO	Senate and House Committees on Appropriations and DC Council
10	P.L. 106-522 DC Code 1-204.50, formerly cited as 47-130.1	General Provisions 114 STAT. 2481	CFO	Senate and House Committees on Appropriations, Mayor, DC Council, and Authority
11	P.L. 106-522 DC Code 1-204.50.b, formerly cited as 47-130.2	General Provisions 114 STAT. 2475 Sec. 154	CFO	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform
12	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100	General Provisions 114 STAT. 2469 Sec. 136	CFO	Congress, appropriate congressional committees, Mayor, and Authority
13	P.L. 106-522	General Provisions 114 STAT. 2471 Sec. 140	CFO	Senate and House of Committees on Appropriations

**Appendix I: Reporting Requirements Enacted
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Law	Citation	Description	Prepared by	Prepared for	
14	P.L. 106-522	Governmental Direction and Support 114 STAT. 2447-2448	Not later than March 1, 2001, submit a study on the merits and potential savings of privatizing the operation and administration of Saint Elizabeths Hospital.	CFO	Senate and House Committees on Appropriations
15 ^a	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-194, P.L. 104-134, D.C. Code 38-154, formerly cited as 31-104.2	General Provisions 114 STAT. 2463-2464 Sec. 121(b)	Annually compile an accurate and verifiable report on the positions and employees in the public school system and the university, respectively. The annual report shall set forth: <ol style="list-style-type: none"> the number of validated schedule A positions in DC public schools and the University of the District of Columbia for fiscal year 2001 and thereafter on a full-time equivalent basis; a compilation of all employees in DC public schools as of the preceding December 31, verified as to its accuracy; and be submitted not later than Feb. 15 of each year. 	Superintendent of DC Public Schools (DCPS) and the University of the District of Columbia (UDC)	Congress, Mayor, DC Council, Consensus Commission, and Authority
16 ^a	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-194, P.L. 104-134	General Provisions 114 STAT. 2464 Sec. 121(c)	No later than Nov. 1, 2000, or within 30 calendar days after the date of the enactment of this act (Nov. 22, 2000), whichever occurs later, and each succeeding year, a revised appropriated funds operating budget for the public school system and UDC for such fiscal year: <ol style="list-style-type: none"> that is in the total amount of the approved appropriation and that realigns budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures and that is in the format of the budget that the Superintendent of DCPS and UDC submit to the Mayor for inclusion in the Mayor's budget submission to the Council pursuant to section 442 of the District Home Rule Act. 	Superintendent of DCPS and UDC	Appropriate congressional committees, Mayor, DC Council, Consensus Commission, and Authority
17 ^a	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-195, P.L. 104-134	General Provisions 114 STAT. 2462-2463 Sec. 121(a)	No later than 15 calendar days after the end of each quarter, a report that sets forth: <ol style="list-style-type: none"> current quarter expenditures and obligations, year-to-date expenditures and obligations, and total fiscal year expenditure projections versus budget; a list of each account for which spending is frozen and the amount of funds frozen; a list of all active contracts in excess of \$10,000 annually; all reprogramming requests and reports that are required to be, and 	Superintendent of DCPS and UDC	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform

**Appendix I: Reporting Requirements Enacted
by Congress for the District of Columbia**

Law	Citation	Description	Prepared by	Prepared for
		<p>have been, submitted to the Board of Education;</p> <p>5. all reprogramming requests and reports made by UDC within the last quarter in compliance with applicable law; and</p> <p>6. changes made in the last quarter to the organizational structure of DCPS and UDC.</p>		
18	P.L.106-522	General Provisions 114 STAT. 2459 Sec. 111(b)	District of Columbia	Senate and House Committees on Appropriations
19	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277	General Provisions 114 STAT 2459 Sec. 111(a)	District of Columbia	Senate and House Committees on Appropriations

**Appendix I: Reporting Requirements Enacted
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	Law	Citation	Description	Prepared by	Prepared for
20 ^a	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100, P.L. 104-194, P.L. 104-134	DC Retirement Board 114 STAT. 2456	Quarterly report of the allocations of charges by fund and of expenditures of all funds.	DC Retirement Board	Congress and DC Council
21	P.L. 106-522 DC Code 9-109.02 formerly cited as 7-134.2	General Provisions 114 STAT. 2468 Sec. 135(e)	Not later than Feb. 1, 2001, and each Feb. 1 thereafter, the Inspector General shall audit the financial statements of the DC Highway Trust Fund for the preceding fiscal year and shall submit a report on the results of such audit. Not later than May 31, 2001, and each May 31 thereafter, the Inspector General shall examine the statements forecasting the conditions and operations of the Trust for the next 5 fiscal years commencing on the previous October 1 and shall submit a report on the results of such examination.	Inspector General	Congress
22	P.L. 106-522 DC Code 48-1121, formerly cited as 33-550.1	General Provisions 114 STAT. 2473-2474 Sec. 150(b)	Monthly report on activity involving illegal drugs at or near any public housing site where a needle exchange program is conducted.	Public Housing Police of the DC Housing Authority submits report to the Executive Director of the DC Housing Authority	Senate and House Committees on Appropriations
23	P.L. 106-522, also included in P.L. 106-113, P.L. 105-277, P.L. 105-100	Public Safety and Justice 114 STAT. 2449	Commencing on Dec. 31, 2000, quarterly reports on the status of crime reduction in each of the 83 police service areas established throughout the District.	Metropolitan Police Department	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform

^aThese reporting requirements have been included in the District's appropriation acts since fiscal year 1996.

In addition to the 23 reporting requirements from the District of Columbia Appropriations Act for Fiscal Year 2001, one requirement was contained in the Supplemental Appropriations Act for Fiscal Year 2001 and is listed in table 3.

**Appendix I: Reporting Requirements Enacted
by Congress for the District of Columbia**

Table 3: Congressional Reporting Requirement for the District of Columbia from the Supplemental Appropriation Act for Fiscal Year 2001 (P.L. 107-20, Jan. 3, 2001)

Law	Citation	Description	Prepared by	Prepared for	
1	P.L. 107-20	General Provisions Sec. 2301	A report on the specific authority necessary to carry out the responsibilities transferred to the Chief Financial Officer in a noncontrol year, outlined in section 155 of P.L. 106-522 (the Fiscal Year 2001 District of Columbia Appropriations Act), and responsibilities outlined in Bill 14-254, passed by the Council of the District of Columbia on July 10, 2001, relating to the transition of responsibilities under Public Law 104-8 (the District of Columbia Financial Responsibility and Management Assistance Act of 1995), within 45 days of the enactment of this act.	Mayor	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform

Of the 48 reporting requirements, 24 originated from prior appropriations acts for the District or from other federal statutes. These requirements, listed below in table 4, are included in the *District of Columbia Official Code, 2001 Edition*.

Table 4: Congressional Reporting Requirements Included in the *District of Columbia Official Code, 2001 Edition*

DC Code	Description	Prepared by	Prepared for	
1	1-204.56a, formerly cited as 47-231	Not later than March 1, of each year (beginning with 1998), a performance accountability plan for all departments, agencies, and programs of the District government for the subsequent fiscal year.	Mayor	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, House Committee on Government Reform, and Comptroller General
2	10-606, formerly cited as 9-206	The Mayor shall submit with his annual estimates a report of his activities and expenditures under 10-603.	Mayor	Congress
3	1-204.56b, formerly cited as 47-232	Not later than March 1, of each year (beginning with 1999), develop and submit a performance accountability report on activities of the District government during the fiscal year ending on the previous Sept. 30.	Mayor	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, House Committee on Government Reform, and Comptroller General

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DC Code	Description	Prepared by	Prepared for
4 44-709, formerly cited as 32-1201	The Mayor of the District of Columbia is required to visit and investigate the management of all institutions of charity within the District that may be appropriated for out of the District revenues, in whole or in part, and shall require an itemized report of receipts and expenditures to be made to him, to be transmitted with his annual report to Congress.	Mayor	Congress
5 38-2021.14, formerly cited as 31-1236	A detailed comparative report annually showing all receipts and disbursements under the provisions of this part, together with the total number of persons receiving annuities and the amounts paid to them.	Mayor	Congress
6 38-2702 (P.L. 106-98)	Report annually on: 1. the number of eligible students attending each eligible institutions and the amount of the grant awards paid to those institutions on behalf of the eligible students; 2. the extent, if any, to which a ratable reduction was made in the amount of tuition and fee payments made on behalf of eligible students; and 3. the progress in obtaining recognized academic credentials of the cohort of eligible students for each year.	Mayor	Congress
7 1-207.36, formerly cited as 47-118.1	By the 90th day after receiving an audit report from the Comptroller General, the Mayor shall state in writing to the Council measures the District government is taking to comply with the recommendations of the Comptroller General. A copy of the statement shall be sent to Congress.	Mayor	Congress
8 1-204.56c, formerly cited as 47-233(a)	Not later than March 1 of each year (beginning with 1997), a 5-year financial plan for the District government that contains a description of the steps the government will take to eliminate any differences between expenditures from, and revenues attributable to, each fund of the District of Columbia during the first 5 fiscal years beginning after the submission of the plan.	CFO	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, House Committee on Government Reform, and Comptroller General
9 1-204.56c, formerly cited as 47-233(b)	Not later than March 1 of every year (beginning with 1999), a report on the extent to which the District government was in compliance during the preceding fiscal year with the applicable requirements of the financial accountability plan submitted for such fiscal year under this section.	CFO	Senate and House Committees on Appropriations, Senate Committee on Governmental Affairs, House Committee on Government Reform, Comptroller General, and Director of the Congressional Budget Office
10 1-204.56d, formerly cited as 47-234	Not later than 15 days after the end of every calendar quarter (beginning with a report for the quarter beginning October 1, 1997), a report on the financial and budgetary status of the District government for the previous quarter. Each quarterly financial report	CFO	Subcommittees on the District of Columbia of the Senate and House

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by Congress for the District of Columbia**

DC Code	Description	Prepared by	Prepared for
	<p>submitted under this section shall include the following information:</p> <ol style="list-style-type: none"> 1. a comparison of actual to forecasted cash receipts and disbursements for each month of the quarter; 2. a projection of the remaining months' cash forecast for that fiscal year; 3. explanation of (i) the differences between actual and forecasted cash amounts for each of the months in the quarter and (ii) any changes in the remaining months' forecast as compared to the original forecast for such months of that fiscal year; 4. the effect of such changes, actual and projected, on the total cash balance of the remaining months and for the fiscal year; 5. explanation of the impact on meeting the budget; 6. an aging of the outstanding receivables and payables, with an explanation of how they are reflected in the forecast of cash receipts and disbursements; 7. for each department or agency, the actual number of full-time equivalent positions, the actual number of full-time employees, the actual number of part-time employees, and the actual number of temporary employees, together with the source of funding for each such category of positions and employees; and 8. a statement of the balance of each account held by the District of Columbia Financial Responsibility and Management Assistance Authority as of the end of the quarter. 		<p>Committees on Appropriations, Senate Committee on Governmental Affairs, and House Committee on Government Reform</p>
11 1-725(b)	<p>The Board shall transmit a copy of each report by the enrolled actuary on the determination of disability retirement rate for the preceding calendar year; and determine if such disability retirement rate for such preceding calendar year is greater than eight-tenths of a percentage point.</p>	DC Retirement Board	<p>Speaker of the House of Representatives, President pro tempore of the U.S. Senate, Chairmen of the Senate and House Committees on Appropriations, Chairman of the Senate Committee on Governmental Affairs, Mayor, and DC Council</p>
12 1-734	<p>Annual reports for a fiscal year within 210 days after the end of such year; a copy of each summary description of a retirement program within 1 year after the date of the enactment of this chapter; and a revised summary description of a retirement program, incorporating any material modification in the terms of the retirement program, within 60 days after such modification is adopted or occurs. The Board shall also furnish, upon request, any documents relating to the retirement program or the Fund, including any bargaining agreement, trust agreement, contract, or other instrument under which the retirement program of the Fund is operated.</p>	DC Retirement Board	<p>Speaker of the House of Representatives, President pro tempore of the U.S. Senate, Mayor, and DC Council</p>
13 1-732	<p>Annual report for each fiscal year (beginning with fiscal year 1980) with respect to each retirement program to which this chapter applies and with respect to the Fund for such retirement program.</p>	DC Retirement Board	<p>Speaker of the House of Representatives, President pro tempore of the</p>

**Appendix I: Reporting Requirements Enacted
by Congress for the District of Columbia**

DC Code	Description	Prepared by	Prepared for
			U.S. Senate, Mayor, and DC Council
14 47-119(a)	For the fiscal year beginning October 1, 1982, and each fiscal year thereafter, the District government shall conduct an audit of the financial operations of the government, and shall include in such independent audit a report of the revenues of the District of Columbia for the fiscal year, broken down by revenues derived from the federal government and revenues derived from sources other than the federal government during that fiscal year.	District of Columbia	Congress, President, DC Council, and Comptroller General
15 2-404, formerly cited as 1-1204	All settlements entered into by the Mayor of the District of Columbia acting under the terms and provisions of subsection 2-402 and 2-405 shall be presented to Congress, together with a brief statement of the nature of the claim or suit, the amount claimed, and the amount of the settlement, with a summary of the evidence and circumstances under which the settlement was made.	District of Columbia	Congress
16 47-107	All expenditures from appropriations made for contingent expenses of the District shall be accounted for in the General Accounting Office as other expenditures for the District, and a detailed statement of such expenditures shall be reported to Congress in accordance with subsection 193 of the <i>Revised Statutes of the United States</i> (subsection 492- of Title 31, USC).	District of Columbia	Congress
17 38-1804.02, formerly cited as 31-2853.42	Not later than 30 days after April 26, 1996, and not later than October 15 of each year thereafter, the Board of Education shall prepare and submit a report containing a summary of the most recent calculations of the following: <ol style="list-style-type: none"> 1. the number of students, including nonresident students and students with special needs, enrolled in each grade from kindergarten through grade 12 of the DC public schools and in public charter schools, and the number of students whose tuition for enrollment in other schools is paid for with funds available to the DC public schools; 2. the amount of fees and tuition assessed and collected from the nonresident students described in paragraph (1) of this subsection; 3. the number of students; including nonresident students, enrolled in preschool and prekindergarten in the DC public schools and in public charter schools; 4. the amount of fees and tuition assessed and collected from the nonresident students described in paragraph (3) of this subsection; 5. the number of full-time-equivalent adult students enrolled in adult, community, continuing, and vocational education programs in the DC public schools and in public charter schools; 6. the amount of fees and tuition assessed and collected from resident and nonresident adult students described in paragraph (5) of this subsection; 7. the number of students, including nonresident students, enrolled in nongrade-level programs in DC public schools and in public charter schools; and 	Board of Education	Appropriate congressional committees, Authority, Mayor, DC Council, Consensus Commission, and the Comptroller General

**Appendix I: Reporting Requirements Enacted
by Congress for the District of Columbia**

DC Code	Description	Prepared by	Prepared for
	8. the amount of fees and tuition assessed and collected from nonresident students described in paragraph (7) and this section.		
18 38-1801.01, formerly cited as 31-2853.1	Not later than 90 days after April 26, 1996, and each February 15 thereafter, submit a long-term reform plan. The long-term reform plan shall be consistent with the financial plan and budget for the District of Columbia for fiscal year 1996 and each financial plan and budget for a subsequent fiscal year.	Superintendent with the approval of the Board of Education	Appropriate congressional committees, Mayor, DC Council, Authority, and Consensus Commission
19 2-302.08, formerly cited as 1-1182.8	Annual report not later than 30 days after the beginning of the fiscal year, beginning with FY 2001, summarizing the activities of the Office of the Inspector General during the preceding fiscal year. The annual report shall include: <ol style="list-style-type: none"> 1. a summary of significant audits, investigations, and inspections concluded in the prior fiscal year, including cost; 2. an assessment of the District's risks, problems, and abuses relating to the administration of programs and operations; 3. a description of the strategies for resolving these risks, problems, and abuses; 4. a description of the Office's resources required and available to implement its strategies; 5. a description of performance measures to evaluate progress; 6. a description of the recommendations for corrective action made by the Office during the reporting period with respect to significant problems, abuses, or deficiencies identified pursuant to paragraph (1) of this subsection; 7. an identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and 8. a quantitative summary of matters referred to prosecutive authorities and the prosecutions and convictions that have resulted. 	Inspector General	Appropriate committees or subcommittees of Congress, Mayor, and DC Council
20 38-1802.11, formerly cited as 31-2853.21	Annual report. On or before July 30 of each year, each eligible chartering authority that issues a charter under this subchapter shall submit a report that includes the following information: <ol style="list-style-type: none"> 1. a list of the members of the eligible chartering authority and the addresses of such members; 2. a list of the dates and places of each meeting of the eligible chartering authority during the year preceding the report; 3. the number of petitions received by the eligible chartering authority for the conversion of a DC public school or a private or independent school to a public charter school, and for the creation of a new school as a public charter school; 4. the number of petitions described in paragraph (3) of this subsection that were approved and the number that were denied, as well as a summary of the reasons for which such petitions were denied; 5. a description of any new charters issued by the eligible chartering authority during the year preceding the report; 6. a description of any charters renewed by the eligible chartering authority during the year preceding the report; 	Each eligible chartering authority	Appropriate congressional committees, Mayor, DC Council, Board of Education, Consensus Commission, and the Secretary of Education

**Appendix I: Reporting Requirements Enacted
by Congress for the District of Columbia**

DC Code	Description	Prepared by	Prepared for
	7. a description of any charters revoked by the eligible chartering authority during the year preceding the report; 8. a description of any charters refused renewal by the eligible chartering authority during the year preceding the report; and 9. any recommendations the eligible chartering authority has concerning ways to improve the administration of public charter schools.		
21 38-1808.56, formerly cited as 31-2853.86	The Consensus Commission may investigate any action or activity that may hinder the progress of any part of the long-term reform plan. The Board of Education shall cooperate and assist the Consensus Commission in any investigation. Reports of the findings of any such investigation shall be provided.	Consensus Commission	Appropriate congressional committees, Board of Education, Superintendent, Mayor, DC Council, and Authority
22 7-2208, formerly cited as 6-1408	The Office of Emergency Preparedness, through the Mayor of the District of Columbia, on the first day of each regular session of Congress shall submit a report of its activities and expenditures under this chapter.	Office of Emergency Preparedness through the Mayor	Congress
23 47-1002	Property exempt from taxation. Report annually the use being made of such specifically exempted property, and of any changes in such use, with recommendations.	DC Council	Congress
24 47-117	Each year conduct a thorough audit of the accounts and operations of the District government in accordance with such principles and procedures and under such rules and regulations as he may prescribe.	Auditor	Congress, Mayor, and DC Council

Appendix II: Comments From the District of Columbia



GOVERNMENT OF THE DISTRICT OF COLUMBIA
EXECUTIVE OFFICE
WASHINGTON, D.C. 20001

September 21, 2001

J. Christopher Mihm
Director
Strategic Issues
General Accounting Office
441 G. Street, N.W. Room 2910
Washington, D.C. 20548

Dear Mr. Mihm:

As requested, I have received your draft report *District of Columbia: Reporting Requirements Enacted by Congress* and am submitting the following comments.

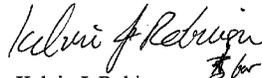
Although your report is intended to be descriptive and not make normative comments on the value of these reporting requirements, it is important to note that these requirements place a substantial burden on the District and should be substantially streamlined. Historically, Congress has created reporting mandates in an ad hoc and uncoordinated fashion. This practice impairs effective governance by (a) failing to provide Congress with a systematic set of early data on key indicators of financial health, and (b) overburdening District operations with constantly changing and cumbersome reporting requirements. To address these issues, Congress should replace its existing reporting requirements with a new set of reports to include early-warning indicators.

In your June 8, 2001 testimony to the House Subcommittee on Government Oversight and the District of Columbia, you noted that other cities emerging from financial receivership typically employ an early warning system. Currently, the District is exiting its control period and discussing a new relationship with the Congress that would include a greater level of budgetary and legislative autonomy. As part of this autonomy, the 48 reporting requirements found in your study should be eliminated, and Congress may continue to monitor the District's financial management through a set of early warning indicators as you discuss.

**Appendix II: Comments From the District of
Columbia**

I thank you for the opportunity to comment on this report and for your continued contributions toward rationalizing the relationship between the federal and District governments.

Sincerely,



Kelvin J. Robinson
Chief of Staff



John Koskinen
Deputy Mayor and City Administrator

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