

GAO

Testimony

Before the Subcommittees on Oversight
and Select Revenue Measures,
Committee on Ways and Means, House
of Representatives

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HIGHWAY TRUST FUND

Options for Improving Sustainability and Mechanisms to Manage Solvency

Statement of Phillip R. Herr, Director
Physical Infrastructure Issues



GAO

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Highlights of [GAO-09-845T](#), a testimony before the Subcommittees on Oversight and Select Revenue Measures; Committee on Ways and Means; House of Representatives

Why GAO Did This Study

The Highway Account within the Highway Trust Fund (HTF) is the principal means for funding federal highway programs. Administered by the Federal Highway Administration (FHWA) within the Department of Transportation (DOT), it channels about \$33 billion in highway user excise taxes annually to states for highway and related spending.

Estimated outlays from the Highway Account under the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users (SAFETEA-LU) exceeded estimated receipts throughout the authorization period—fiscal years 2005 through 2009. Furthermore, actual account receipts were lower than had been estimated and the account balance dropped more rapidly than anticipated, approaching zero in August, 2008. Congress subsequently approved legislation in September 2008 to appropriate \$8 billion from the General Fund of the Treasury to replenish the account. Agency officials anticipate the account will reach a critical stage again before the end of fiscal year 2009, and estimate that about \$15 billion will be needed to ensure account solvency through the end of fiscal year 2010.

This statement summarizes GAO’s past work on 1) the collection and distribution process for the Highway Account of the HTF, 2) options for improving long-term sustainability of the HTF, and 3) mechanisms to help manage Highway Account solvency.

[View GAO-09-845T or key components.](#) For more information, contact Phillip R. Herr, 202/512-2834, herrp@gao.gov.

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Options for Improving Sustainability and Mechanisms to Manage Solvency

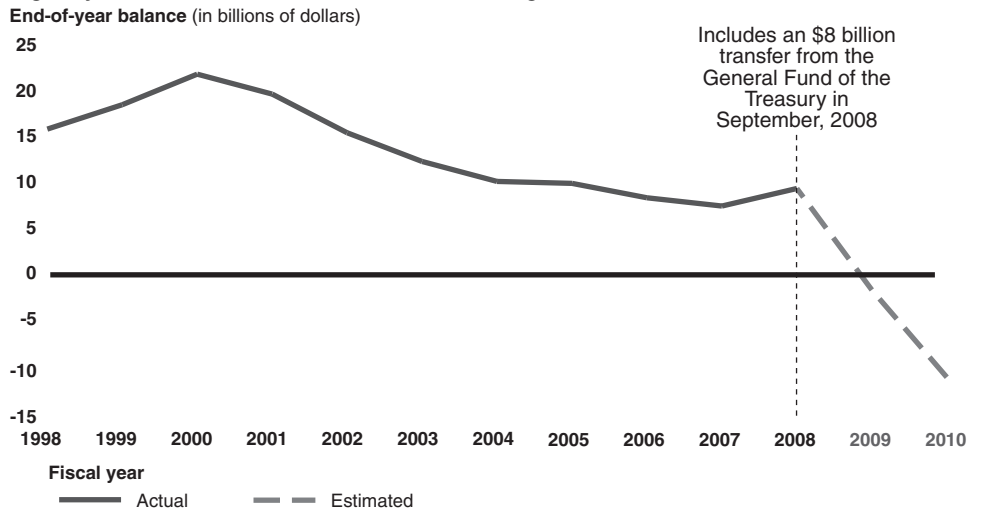
What GAO Found

The collection and distribution of funds through the Highway Account is a complex process. Collection involves Treasury receiving excise taxes from business entities, estimating how much should be allocated to the Highway Account, and adjusting the estimated allocation several months later after actual tax receipts are certified. Distribution begins with a multi-year authorization act that provides contract authority and establishes annual funding levels. DOT apportions the contract authority to the states and divides the funding level among federal highway programs and states. DOT then obligates funds for projects and reimburses states as projects are completed.

Improving long-term sustainability is one of GAO’s key principles for restructuring existing transportation programs, and GAO has reported on options for improving sustainability: (1) improve the efficiency of current facilities, (2) alter existing sources of revenue, (3) ensure users are paying fully for benefits, and (4) supplement existing revenue sources, such as through enhanced private-sector participation. Each of these options has different merits and challenges, and will likely involve trade-offs among different policy goals.

Improving existing mechanisms intended to help maintain Highway Account solvency could help DOT better manage the account balance. For example, statutory mechanisms designed to make annual adjustments to the Highway Account have been so modified over time—particularly through changes in SAFETEA-LU—that they either are no longer relevant or are limited in effectiveness. Furthermore, monitoring indicators that could signal sudden changes in revenues could help DOT better anticipate changes in the account balance and communicate with stakeholders on the account’s status. DOT is acting on recommendations GAO made in February, 2009 to help improve solvency mechanisms and communication with stakeholders.

Highway Account Balance, Fiscal Years 1998 through 2010



Source: GAO analysis of FHWA data.

Messrs. Chairmen, Ranking Members,
and Other Subcommittee Members:

We appreciate the opportunity to participate in this hearing to discuss challenges facing the Department of Transportation (DOT) and Congress in sustaining the Highway Trust Fund (HTF). Surface transportation financing has been on our High Risk list for several years.¹ The problem is simple: revenues from motor fuels taxes and truck-related taxes to support the HTF—the primary source of funds for highway and transit—are not keeping pace with authorized spending levels. This problem was made dramatically apparent last summer when the Highway Account within the trust fund was nearly depleted. Despite an \$8 billion infusion from the General Fund of the Treasury in September 2008 to replenish the account, we find ourselves in the same predicament a year later. The solution to this problem, however, is not simple and will require difficult policy decisions about both the sources and the uses of HTF revenues.

My statement today addresses (1) the collection and distribution process for the Highway Account of the HTF, (2) options for improving long-term sustainability of the HTF, and (3) mechanisms to help manage Highway Account solvency. It is based on work that we have completed over the past several years on key principles for surface transportation reauthorization and issues related to the HTF. (A list of related GAO products appears at the end of this statement.)

Background

Congress established the HTF in 1956 to hold and distribute highway user excise taxes to fund various surface transportation programs. In 1983, the HTF was divided into two accounts: the Highway Account and the Mass Transit Account. The Highway Account within the HTF is the principal mechanism for funding federal highway programs. Administered by the Federal Highway Administration (FHWA) within DOT, it channels about \$33 billion in highway user excise taxes annually to states for highway and related spending. Funds from the Highway Account sustain 3 DOT agencies: FHWA, the Federal Motor Carrier Safety Administration, and the National Highway Traffic Safety Administration. Funds from the Mass Transit Account support the Federal Transit Administration.

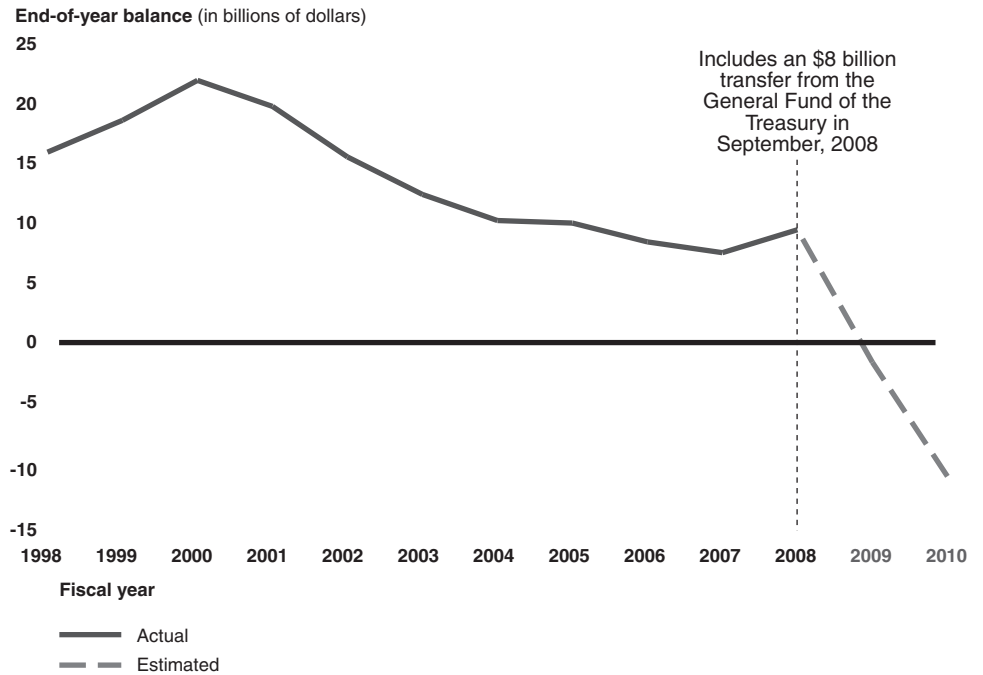
¹GAO, *High-Risk Series: An Update*. [GAO-09-271](#) (Washington, D.C.: January 2009).

The balance of the Highway Account within the HTF has been declining in recent years because, as designed in the Safe, Accountable, Flexible, Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU), outlays from the account have exceeded expected receipts over the authorization period.² Specifically, when SAFETEA-LU was passed in 2005, estimated outlays from Highway Account programs exceeded estimated receipts by about \$10.4 billion. Based on these estimates, the Highway Account balance would have been drawn down from \$10.8 billion to about \$0.4 billion over the authorization period. This left little room for error. Assuming all outlays were spent, a revenue shortfall of even 1 percent below what SAFETEA-LU had predicted over the 5-year period would result in a cash shortfall in the account balance.

In fact, actual Highway Account receipts were lower than estimated, particularly for fiscal year 2008. Account receipts were lower in fiscal year 2008 because of a weakening economy and higher motor fuel prices that affected key sources of HTF revenue. For example, fewer truck sales, as well as fewer vehicle-miles traveled and correspondingly lower motor fuel purchases, resulted in lower revenues. Consequently, the account balance dropped more precipitously than anticipated and was nearly depleted in August 2008—1 year before the end of the SAFETEA-LU authorization period. In response, Congress approved legislation in September 2008 to provide \$8 billion to replenish the account. However, DOT now estimates that the account would need an additional infusion of funds—about \$15 billion, including \$4 billion to ensure sufficient funds for cash management purposes—to remain solvent through the end of fiscal year 2010. (See fig. 1.)

²Pub. L. No. 109-59, 119 Stat. 1144 (2005).

Figure 1: Highway Account Balance, Fiscal Years 1998 through 2010

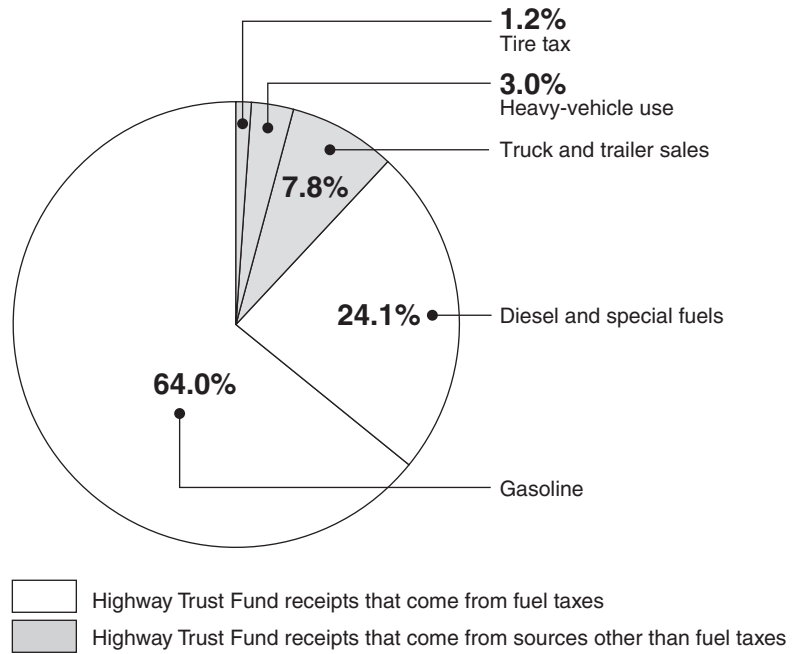


Source: GAO analysis of FHWA data.

Collection and Distribution of Funds through the Highway Account

Receipts for the HTF are derived from two main sources: federal excise taxes on motor fuels (gasoline, diesel, and special fuels) and truck-related taxes (truck and trailer sales, truck tires, and heavy-vehicle use). Receipts from the motor fuels tax constitute the single largest source of HTF revenue (about 88 percent of total receipts for fiscal years 2005 through 2008); the gasoline tax—a flat rate of 18.4 cents per gallon—is the same rate as in 1993. Receipts from truck and trailer sales (about 8 percent of total receipts for fiscal years 2005 through 2008) are the second largest source of revenue for the fund. (See fig. 2.)



Figure 2: Sources of Revenue for the HTF, Fiscal Years 2005 through 2008



Source: GAO analysis of FHWA data.

The Highway Account receives the majority of the tax receipts allocated to the fund. Figure 3 shows the rates for motor fuels and truck-related taxes levied for the HTF and how receipts from the taxes are allocated between the Highway and Mass Transit Accounts within the fund.

Figure 3: Federal Highway User Excise Taxes and the Percentage Allocations to the Highway Account and the Mass Transit Account of the HTF

 Motor fuel taxes				
Type of excise tax	Tax rate (cents)	Distribution of tax		
		Highway Account, Highway Trust Fund (percent)	Mass Transit Account, Highway Trust Fund (percent)	Leaking Underground Storage Tank Trust Fund (percent)
Gasoline	18.4 per gallon	83.9	15.5	0.5
Diesel	24.4 per gallon	87.9	11.7	0.4
Gasohol	18.4 per gallon	83.9	15.5	0.5
Liquefied petroleum gas	18.3 per gallon	88.4	11.6	0.0
Liquefied natural gas	24.3 per gallon	92.3	7.7	0.0
M85 (from natural gas)	9.25 per gallon	83.5	15.5	1.1
Compressed natural gas	144.47 per thousand cubic feet	93.3	6.7	0.0
 Truck-related taxes—all proceeds to Highway Account				
Tires	9.45 cents for each 10 pounds of the maximum rated load capacity over 3,500 pounds			
Truck and trailer sales	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW			
Heavy-vehicle use	Annual tax for trucks 55,000 pounds and over GVW: \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds. Maximum tax: \$550.			

Source: GAO analysis of FHWA data.

The collection and distribution of taxes through the Highway Account is a complex process, as shown in figure 4. The collection process involves Treasury receiving excise taxes from business entities, estimating how much should be allocated to the Highway Account, and adjusting the estimated allocation after the Internal Revenue Service (IRS) certifies the actual amount that should be allocated.³ The distribution process begins with a multiyear authorization act, such as SAFETEA-LU. The act provides specific amounts of annual contract authority⁴ over the authorization

³When businesses pay excise taxes, they do not specify which excise tax produced the revenue; that information is provided at the end of each quarter when the businesses file tax returns with the IRS.

⁴Budget authority is the authority provided by federal law to enter into financial obligations that will result in immediate or future outlays involving federal government funds. Contract authority is a form of budget authority that permits obligations to be incurred in advance of appropriations. Contract authority is unfunded, and a subsequent appropriation is needed to liquidate, or pay, the obligations.

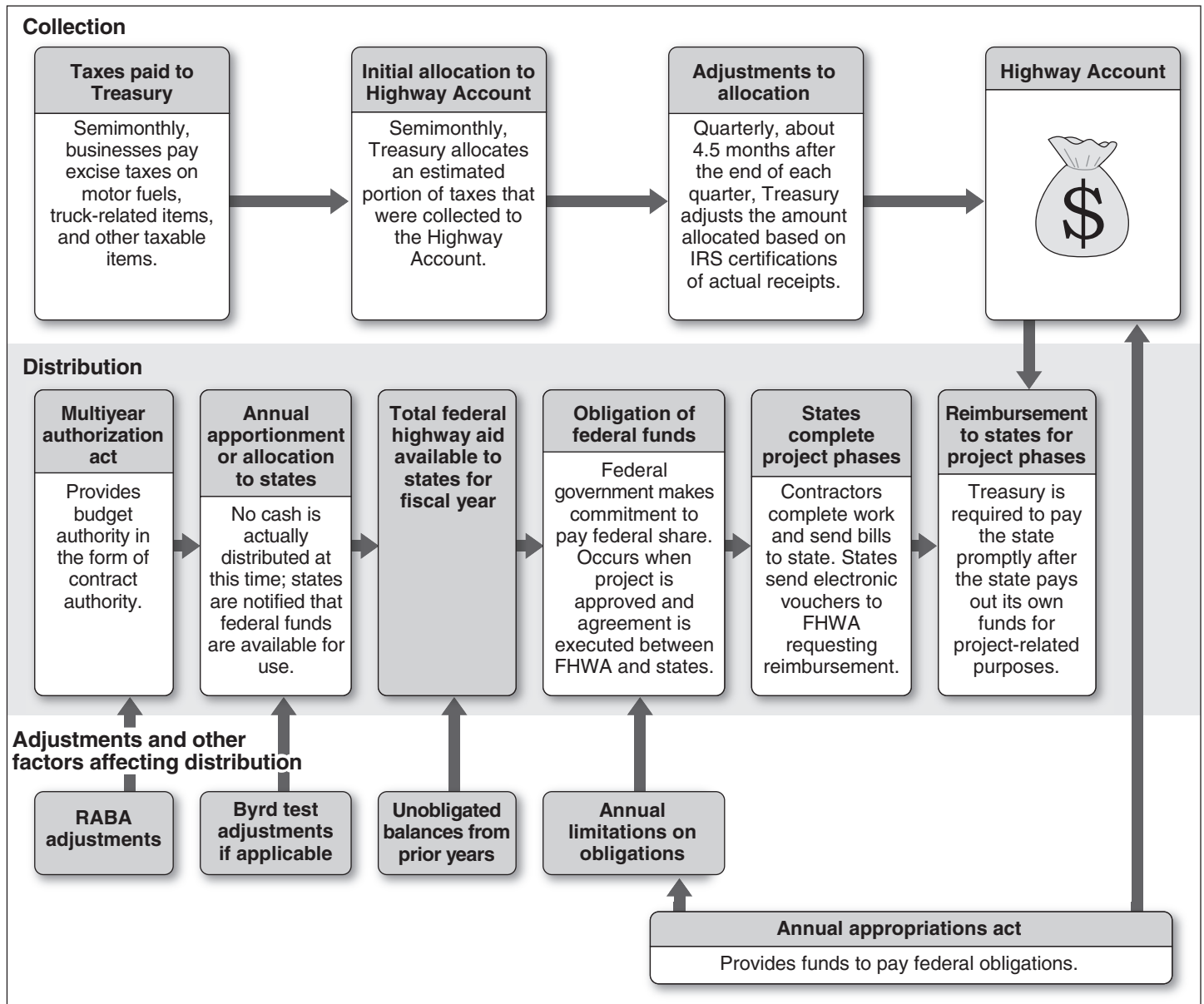
period, and also specifies annual obligation limitations that establish “guaranteed” funding levels. These guaranteed funding levels are based on assumptions about future receipts to the Highway Account and can be modified in subsequent annual appropriations acts.⁵ Annually, DOT apportions (through formula) and allocates to the states the contract authority provided in the authorization act.⁶ DOT also divides the obligation limitations among the federal highway programs and the states based on a multistep process provided in the appropriation act. No cash is actually distributed to the states at this time; instead, states are notified of the amount of federal funds available for use in that state. DOT then obligates federal funds for approved projects. An obligation is a legally binding commitment by the federal government. Once an obligation is made, the federal government must reimburse the states when they submit a voucher for completed work, which, depending on how long a project takes, could be months or years after the obligation is made.⁷ As phases of the projects are completed, states submit vouchers to FHWA to be reimbursed from the Highway Account. Consequently, DOT cannot directly control outlays—outlays are determined through limitations on obligations.

⁵The Transportation Equity Act for the 21st Century (TEA-21), Pub. L. No. 105-178, 112 Stat. 107 (1998), and SAFETEA-LU, amended the Rules of the House of Representatives to specify that it is out of order to consider a bill, joint resolution, amendment, or conference report that would result in funding at a lower level than the amounts set in the authorization acts, as adjusted.

⁶In most cases, allocated funds are distributed among the states according to statutory criteria. In some cases, Congress directs that allocated funds be used for specific projects. Congress may do this either in the legislative language or in committee reports accompanying the legislation. For example, Congress directed SAFETEA-LU funding for High Priority Projects.

⁷DOT cannot make cash reimbursements to the states until liquidating cash is appropriated from the Highway Account. If there are no receipts in the Highway Account, DOT would incur an expenditure in excess of an appropriation and thus violate the Antideficiency Act. This act prohibits an officer or employee of the federal government from incurring an obligation, or making an expenditure, in advance or in excess of an appropriation. 31 U.S.C. § 1341(a)(1).

Figure 4: Process for Collecting and Distributing Highway Account Receipts



Source: GAO.

Two mechanisms are intended to help keep the Highway Account solvent by making annual adjustments to ensure that it has adequate funds to reimburse states (through the Byrd test) and aligning outlays with actual revenues (through Revenue Aligned Budget Authority (RABA)).

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- Byrd Test. In 1956, Congress was concerned that the proceeds of the taxes to be deposited in the HTF might not be sufficient to reimburse states when the states submitted their claims. To address this concern, Congress amended the bill under consideration to require DOT to compare current and projected resources with existing and projected unpaid authorizations and to adjust the amounts apportioned to the states if the two were out of balance.⁸ This comparison was referred to as the Byrd Amendment or the Byrd Test. Under the Byrd Test, as modified by SAFETEA-LU, unpaid commitments in excess of amounts available in the Highway Account at the end of the fiscal year in which the apportionment is to be made must be less than the revenues anticipated to be earned in the following 4-year period. If a shortfall is projected using this test, then all or part of the apportionments to the states from the Highway Account would be deferred proportionately until a recalculation shows that some or part of the deferred apportionments can be released without triggering the Byrd Test.⁹ Prior to SAFETEA-LU, estimated unpaid commitments at the end of the year were required to be less than revenues anticipated to be earned in the following 24-month period. In the history of the HTF, the Byrd Test has twice triggered adjustments to apportionments: 1961 and 2004.¹⁰
 - RABA. Established in the Transportation Equity Act for the 21st Century (TEA-21) in 1998 and modified in SAFETEA-LU, RABA was designed to align Highway Account program levels with actual revenues and help ensure that the account is used to fund highway programs instead of accumulating large balances. RABA provisions require DOT, as part of the annual budget submission process, to compare current revenue estimates with revenue estimates in the multiyear authorization act, most recently SAFETEA-LU. Based on these comparisons, DOT is required to adjust both contract authority and obligation limitations either upwards when the account has greater revenues than projected or downwards when revenues do not meet projected levels.¹¹ However, as revised under

⁸DOT typically performs this test four times per year, but the results of the test are most significant when apportionments are about to be made, usually at the beginning of the fiscal year.

⁹ If the period of availability for obligation of the deferred apportionments lapses (generally, the period of availability is 4 years) before the apportionments can be released, then the lapsed amounts are permanently lost.

¹⁰As a result of triggering the Byrd Test, Interstate System construction apportionments for fiscal year 1961 were reduced; for fiscal year 2004, all Highway Account apportionments were reduced.

¹¹The adjustment of annual authorizations is called RABA, but this term is often used to refer to the entire adjustment process.

SAFETEA-LU, no downward adjustments will be made in a fiscal year if, as of October 1 of that fiscal year, the balance in the Highway Account is more than \$6 billion. SAFETEA-LU also modified how the RABA adjustments were calculated in order to smooth out the effects of the adjustment over 2 fiscal years, and added the provision concerning the \$6 billion balance.

Principles for Restructuring Transportation Programs, Including Improving Long-term Sustainability of the HTF

While infusing more money into the HTF would help keep the Highway Account solvent, such action would not ensure the long-term sustainability of the HTF nor address the need for improved performance of our nation's surface transportation programs. We have previously reported that current surface transportation programs—authorized in SAFETEA-LU—do not effectively address the transportation challenges the nation faces. As a result, we have called for a fundamental reexamination of the nation's surface transportation programs to follow several key principles: (1) have well-defined goals with direct links to an identified federal interest and role, (2) establish more performance-based links between funding and program outcomes to enhance grantee accountability, (3) institute tools and approaches that emphasize the return on the federal investment, and (4) ensure fiscal sustainability and bring revenues and expenditures into balance.¹² Such a reexamination would include reviewing the results of existing transportation programs, policies, and activities relative to the national interests and testing their continued relevance and relative priority.

To address long-term sustainability, we have reported on several options that could be used to better align revenues and expenditures.¹³ Each of these options has different merits and challenges, and the selection of any option will likely involve trade-offs among different policy goals.

- Improve the efficiency of current facilities. Better managing existing system capacity and improving the performance of existing facilities could minimize the need for additional expenditures. We have reported that the efficiency of the nation's surface transportation programs is declining and that the return on investment could be improved in a number of ways, including creating incentives to better use existing infrastructure.

¹²GAO, *Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs*, [GAO-08-400](#) (Washington, D.C.: Mar. 6, 2008).

¹³[GAO-08-400](#).

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- Alter existing sources of revenue. The Highway Account's current sources of revenue—motor fuels taxes and truck-related taxes—could be better aligned with actual outlays. According to the Congressional Budget Office and others, the existing fuels taxes could be altered in a variety of ways to address the erosion of purchasing power caused by inflation, including increasing the per-gallon tax rate and indexing the rates to inflation.
 - Ensure users are paying fully for benefits. Revenues can also be designed to more closely follow the user-pay concept—that is, require users to pay directly for the cost of the infrastructure they use. This concept seeks to ensure that those who use and benefit from the infrastructure are charged commensurately. Although current per-gallon fuel taxes reflect usage to a certain extent, these taxes are not aligned closely with usage and do not convey to drivers the full costs of road use—such as the costs of congestion and pollution. We have reported that other user-pay mechanisms—for example, charging according to vehicle-miles traveled, tolling, implementing new freight fees for trucks, and introducing congestion pricing (pricing that reflects the greater cost of traveling at peak times)—could more equitably recoup costs.
 - Supplement existing revenue sources. A number of alternative financing mechanisms—such as enhanced private-sector participation, bonds, loans, and credit assistance—can be used to help state and local governments finance surface transportation. These financing mechanisms, where appropriate, could help meet growing and costly transportation demands. However, these potential financing sources are forms of debt that must ultimately be repaid.

Mechanisms to Help Manage Highway Account Solvency

Improving existing mechanisms that are intended to help maintain Highway Account solvency could help DOT better monitor and manage the account balance, and improve the agency's ability to identify the potential for a funding shortfall. Although the Byrd Test was intended to help the federal government ensure there were sufficient funds in the Highway Account when states submitted their claims, under SAFETEA-LU, the test has no effect. First, SAFETEA-LU expanded the interval over which future estimated receipts are included in the calculation from 2 to 4 years, thereby increasing the amount of receipts that would be compared with unpaid commitments in the coming year. This modification made it less likely for the test to signal a decline in the Highway Account balance. According to a DOT analysis of the impact on the Highway Account had the test remained at 2 years rather than at 4, the account would have failed the Byrd Test annually from fiscal year 2005 through fiscal year 2008. In other words, the existing account balance each year plus the amount of receipts anticipated to be received over the next 2 years would have been

insufficient to offset unpaid commitments in the next year. According to DOT officials, it would be nearly impossible for the Highway Account to fail the Byrd Test using a 4-year window under current levels of spending, but failing a 2-year Byrd Test provides one of the first tangible indicators that a shortfall is imminent.

Second, even if the Highway Account had failed the Byrd Test, the resulting adjustment prescribed by the test—deferring the amount of contract authority apportioned to states—would not have curtailed future outlays from the account because the guaranteed funding levels (obligation limitations) for states in SAFETEA-LU are already lower than the apportioned contract authority. For example, DOT's analysis of the impact of a 2-year Byrd test on the Highway Account balance showed that the account would have failed the test in fiscal year 2005 because the amount of anticipated receipts fell short of anticipated outlays by \$1.2 billion, indicating that \$1.2 billion in apportioned contract authority to states should be deferred. However, because the amount of contract authority as of fiscal year 2005 exceeded the guaranteed funding level by more than \$1.2 billion, adjusting contract authority would have not affected the amount that DOT was able to obligate and states eventually draw from the account.

In contrast, RABA is designed to affect obligation limitations and, if implemented as originally intended, could help align Highway Account spending with actual revenues. For example, in 2003, the RABA calculation called for a negative adjustment in obligation limitations of about \$4.4 billion—from about \$27 billion down to about \$23 billion—but Congress waived the negative RABA adjustment for that year as part of a supplemental appropriations act.¹⁴ Congress chose instead to increase the obligation limit to \$31.8 billion. We asked DOT to run a simulation to estimate the Highway Account balance from fiscal year 2003 through fiscal year 2008, assuming the calculated downward RABA adjustment in 2003 had not been waived. According to the simulation, the account balance at the end of fiscal year 2008 would have been about \$6 billion if no other changes had been made.¹⁵ Under this scenario, the account balance would

¹⁴See the 2002 Supplemental Appropriations Act for Further Recovery From and Response to Terrorist Attacks on the United States, Pub. L. No. 107-206, § 1402, 116 Stat. 820, 898 (2002).

¹⁵The \$6 billion estimate includes a \$2 billion deposit to the Highway Account from the Treasury on October 8, 2008, but not the \$8 billion appropriation from the Treasury's General Fund on September 15, 2008.

have been sufficient to reimburse states without the \$8 billion infusion from the General Fund of the Treasury.

DOT officials told us that RABA could be an effective mechanism if obligation limitations were better aligned with outlays and receipts, but they said that the provision enacted in SAFETEA-LU requiring no negative adjustments in a fiscal year if the Highway Account balance is greater than \$6 billion as of October 1 of that fiscal year should be examined because that particular amount may not provide a sufficient cushion to offset a possible shortfall. For example, a negative RABA adjustment of about \$1 billion for fiscal year 2009—after the \$8 billion was appropriated from the General Fund of the Treasury—was not implemented because the Highway Account balance was greater than \$6 billion. According to DOT officials, the RABA adjustment could have helped delay or reduce the magnitude of a shortfall in fiscal year 2009.

Effective mechanisms to annually evaluate the solvency of the Highway Account and make appropriate adjustments are important to maintaining account solvency because DOT has no control over revenues and can manage outlays only indirectly through annual obligation limitations, which are determined months or years before states are reimbursed from the account. Without such mechanisms, the account balance runs the risk of dropping too low to withstand a sudden drop in revenues. DOT officials agree that both existing solvency mechanisms have their roles in helping to maintain Highway Account solvency, although RABA has the greater potential to affect spending. They also noted that solvency mechanisms—even with improvements—would be effective only if the authorization act sets account outlays in proportion to estimated program receipts, and that neither mechanism is designed to deal with near-term shortfalls in the Highway Account balance. For example, RABA adjustments to obligation limitations have the largest impact the year after the adjustment is made because a significant portion of the Highway Program outlays are in the year following obligation.

In February 2009, we recommended that DOT identify changes to existing solvency mechanisms designed to make annual adjustments to the Highway Account and communicate to Congress the potential benefits and limitations of these changes. In response, DOT officials told us they plan to work with Congress to identify improvements to existing solvency mechanisms.

In addition to modifying these existing mechanisms that are applied annually, monitoring indicators throughout the year that could signal

sudden changes in Highway Account revenues could help DOT better manage the account balance and anticipate changes. Monitoring the account balance is particularly important when the account balance drops low enough for a sudden decline in revenues or increase in outlays to put the account at risk of reaching a zero balance. Indicators that DOT could monitor throughout the year include data from Treasury's monthly statements and from FHWA on vehicle-miles traveled. Monitoring additional indicators could also enhance DOT's communication with stakeholders on the status of the Highway Account. Specifically, establishing trigger points for key indicators could prompt DOT to report to stakeholders on potential problems. For example, one indicator could be the account balance, and the trigger could be when the balance drops below a certain level.

In February 2009, we recommended that DOT monitor additional indicators that can impact the account balance throughout the year to better anticipate sudden changes in the balance, and improve communication with stakeholders—Congress, state agencies, and others—on the status of the account balance and action that may be needed to maintain account solvency. In response, DOT now tracks deposits and cash withdrawals on a weekly basis to monitor the account balance, and DOT has determined that at least a \$4 billion balance is needed in the Highway Account to manage cash flows and help avoid shortfalls. DOT officials have also proactively communicated with Congress about the anticipated Highway Account shortfall for fiscal year 2009.

Chairmen and Ranking Members, this concludes my prepared statement. I would be pleased to respond to any questions that you or other Members of the Subcommittees might have.

GAO Contact and Staff Acknowledgments

For further information on this statement, please contact Phillip R. Herr at (202) 512-2834 or herrp@gao.gov. Contact points for our Congressional Relations and Public Affairs offices may be found on the last page of this statement. Individuals making key contributions to this testimony were Sara Vermillion, Assistant Director; Matthew Cook, Patrick Dudley, Elizabeth Eisenstadt, Carol Henn, Hannah Laufe, and Maureen Luna-Long.

Related GAO Products

Transportation Programs: Challenges Facing the Department of Transportation and Congress. [GAO-09-435T](#). Washington, D.C.: March 10, 2009.

Highway Trust Fund: Improved Solvency Mechanisms and Communication Needed to Help Avoid Shortfalls in the Highway Account. [GAO-09-316](#). Washington, D.C.: February 6, 2009.

High-Risk Series: An Update. [GAO-09-271](#). Washington, D.C.: January 2009.

Surface Transportation Programs: Proposals Highlight Key Issues and Challenges in Restructuring the Programs. [GAO-08-843R](#). Washington, D.C.: July 29, 2008.

Physical Infrastructure: Challenges and Investment Options for the Nation's Infrastructure. [GAO-08-763T](#). Washington, D.C.: May 8, 2008.

Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs. [GAO-08-400](#). Washington, D.C.: March 6, 2008.

Highlights of a Forum: Transforming Transportation Policy for the 21st Century. [GAO-07-1210SP](#). Washington, D.C.: September 19, 2007.

Surface Transportation: Strategies Are Available for Making Existing Road Infrastructure Perform Better. [GAO-07-920](#). Washington, D.C.: July 26, 2007.

Performance and Accountability: Transportation Challenges Facing Congress and the Department of Transportation. [GAO-07-545T](#). Washington, D.C.: March 6, 2007.

Highway Trust Fund: Overview of Highway Trust Fund Estimates. [GAO-06-572T](#). Washington, D.C.: April 4, 2006.

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