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Washington, DC 20548

January 16, 2013

The Honorable John D. Rockefeller
Chairman
The Honorable Ranking Member
Committee on Commerce, Science and Transportation
United States Senate

The Honorable Barbara Boxer
Chairman
The Honorable David Vitter
Ranking Member
Committee on Environment and Public Works
United States Senate

The Honorable Bill Shuster
Chairman
The Honorable Nick J. Rahall II
Ranking Member
Committee on Transportation and Infrastructure
House of Representatives

Subject: *Highway Trust Fund Obligations, Fiscal Years 2009 to 2011*

The Highway Trust Fund (HTF) was established to finance the construction of the Interstate Highway System. This system, built in partnership with state and local governments over more than 50 years, has become central to transportation in the United States. During this same time period, the federal role in surface transportation programs expanded to include a broader mission. Surface transportation programs have grown in number and complexity, and while most federal surface transportation funds remain dedicated to highway infrastructure and administered by the states, many of these programs now serve additional transportation, environmental, and societal purposes.

In 2005, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) was enacted, authorizing a total of $244.1 billion for highways, highway safety, and public transportation.[1] The HTF serves as the funding source for most of the authorized programs.[2] In addition to authorizing funds for construction and

[1]Pub. L. No. 109-59, 119 Stat. 1144 (Aug. 10, 2005).

[2]An authorization act establishes or continues federal programs or agencies. SAFETEA-LU provided contract authority over the authorization period for most programs funded from the HTF. 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.

maintenance of highways and bridges, SAFETEA-LU specified additional purposes for which funding must or may be used, including, but not limited to, safety; metropolitan and statewide transportation planning; transit; and transportation enhancement activities, such as pedestrian and bicycle facilities and environmental mitigation of highway impacts on wetlands and wildlife. Within the Department of Transportation (DOT), the administrations responsible for the programs funded from the HTF are the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Federal Motor Carrier Safety Administration (FMCSA), and the National Highway Traffic Safety Administration (NHTSA).

After SAFETEA-LU expired at the end of fiscal year 2009, it was extended several times until the enactment of the current surface transportation authorization, the Moving Ahead for Progress in the 21st Century (MAP-21).[3] Although federal surface transportation programs were reauthorized for 2 fiscal years under MAP-21, the future of the HTF remains uncertain. The HTF balance was about 30 percent lower at the end of fiscal year 2012 than it was at the beginning of the fiscal year. Current Congressional Budget Office projections show that by fiscal year 2015, absent any legislative changes, the HTF will be exhausted.[4] We have placed federal surface transportation funding on our High Risk List because of erosion of HTF revenues while demands increase to repair and upgrade the system.[5]

MAP-21 mandated that we report on activities funded from the HTF including for purposes other than construction or maintenance of highways and bridges in fiscal years 2009 through 2011, including information similar to the information in our 2009 report on HTF expenditures.[6] To meet the mandated reporting date on December 3, 2012, we provided your offices with preliminary information. This report expands upon that letter with more specific information about total authorizations from the HTF for fiscal years 2009 through 2011, authorizations and obligations by DOT administration, and the types of projects funded from the HTF. To meet this reporting objective, we obtained data from DOT on amounts obligated from the HTF for all purposes during fiscal years 2009 through 2011 from each DOT administration that could directly obligate funds from the HTF.[7] For FHWA, we categorized the data to report obligations from the HTF in three broad categories—highway and bridge construction and maintenance; transportation enhancements; and other purposes (such as safety, debt service and planning activities).[8] For FTA, NHTSA, and FMCSA, we analyzed data on obligations for all programs funded from the HTF during the 3 year period. Based on interviews with officials at each administration and information from DOT about steps taken to ensure the reliability of its data, we determined that the data were sufficiently reliable for the purposes of this report. We did not include in our analysis obligations by these DOT administrations that were directly funded from the General Fund of

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[3]Pub. L. No. 112-141, 126 Stat. 405 (July 6, 2012). MAP-21 is the current authorization act for surface transportation programs and will expire at the end of fiscal year 2014.

[4]Congressional Budget Office, *Highway Trust Fund Projections* (Washington, D.C.: August 22, 2012).

[5]GAO, *High Risk Series: An Update*, GAO-11-278 (Washington, D.C.: February 2011).

[6]GAO, *Highway Trust Fund Expenditures on Purposes Other than Construction and Maintenance of Highways and Bridges during Fiscal Years 2004-2008*, GAO-09-729R (Washington, D.C.: June 2009).

[7]According to DOT, funds are obligated when the grant or project agreement is executed. For programs that operate on a reimbursement basis, as eligible expenses are incurred, recipients may request reimbursement.

[8]FHWA defines a project as a "safety" project if all or a significant portion of the project enhances safety in some way.

the U.S. Treasury or from the funds appropriated under the Recovery Act.[9] We conducted this performance audit from July 2012 to January 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. A more detailed description of our scope and methodology is contained in enclosure I of this report.

Results in Brief

During fiscal years 2009 through 2011, four administrations within DOT obligated about $144 billion from the HTF.[10] As shown in figure 1 below, FHWA obligated the largest share—about 81 percent—of this total, specifically:

- FHWA obligated $116.7 billion from the HTF. A majority—about 81 percent—was obligated to construct and maintain highways and bridges. The remainder was obligated for other purposes such as safety, debt service, traffic management and planning and utilities, and for transportation enhancements.

- FTA obligated about $24 billion—about 17 percent of the total obligations—from the HTF, almost all of it through grants to local and state transit agencies and governments to provide transit service, including grants for capital projects, planning, and operating assistance.

- NHTSA obligated about $1.9 billion from the HTF mostly in safety grants to states and localities.

- FMCSA obligated about $1.6 billion from the HTF for motor carrier safety grants to states and localities and to support their efforts to enforce federal commercial motor carrier safety standards.

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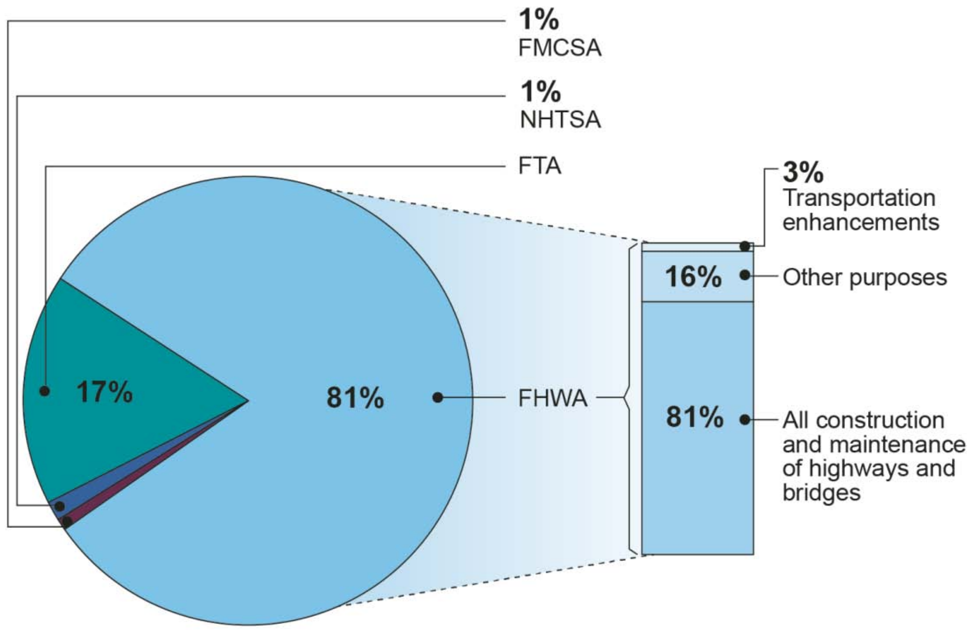
[9]However, funds from the General Fund that had been transferred to the HTF were included in our analysis because once the funds are transferred they become part of the HTF.

[10]According to DOT officials, these four DOT administrations (FHWA, FTA, NHTSA, and FMCSA) are the only administrations that can directly obligate funds from the HTF.

Figure 1: HTF Obligation Percentages by DOT Administration and by Purpose for FHWA, Fiscal Years 2009 to 2011



Source: GAO analysis of DOT data.

Note: We categorized FHWA's obligations that were not for either transportation enhancements or for highway and bridge construction or maintenance purposes into the "other purposes" category.

Background

Congress established the HTF in 1956 to hold highway user taxes to fund various surface transportation programs. In 1983, the HTF was divided into the Highway Account and the Mass Transit Account. Receipts from the HTF are derived from two main sources: federal excise taxes on motor fuels (gasoline, diesel, and special fuels taxes) and truck-related taxes (truck and trailer sales, truck tire, and heavy-vehicle use taxes).[11] Motor fuels tax receipts constitute the single largest source of HTF revenue. The Highway Account receives the majority of the tax receipts allocated to the fund. However, as we have noted, this source of funding has eroded over time. Since 2008, Congress has transferred about $34.5 billion from the General Fund to the HTF, including $26.5 billion from fiscal years 2009 to 2011.[12]

The HTF primarily supports four surface transportation administrations within the DOT. The Highway Account funds programs administered by FHWA, FMCSA, and NHTSA. The Mass Transit Account funds FTA programs. Table 1 shows the amounts authorized from the HTF's Highway and Mass Transit Accounts by administration from fiscal years 2009 through 2011.

[11]The 18.4 cents per-gallon gasoline tax is split as follows: 15.44 cents per gallon to the Highway Account, 2.86 cents per gallon to the Mass Transit Account, and 0.1 cent per gallon to the Leaking Underground Storage Tank Trust Fund. The Leaking Underground Storage Tank Trust Fund is administered by the Environmental Protection Agency. The federal gasoline tax has remained at 18.4 cents per gallon since 1993.

[12]MAP-21 will also transfer an additional $18.8 billion from the General Fund to the HTF as well as $2.4 billion from the Leaking Underground Storage Tank Trust Fund to the HTF's Highway Account. Pub. L. No. 112-141, 126 Stat. 405 (July 6, 2012).

Table 1: Authorized Amounts from HTF's Highway and Mass Transit Accounts by DOT Administration, Fiscal Years 2009 to 2011

(Dollars in millions)

Administration	Highway account	Mass transit account	Total HTF account
FHWA	$ 117,461		**$ 117,461**
FTA		$ 28,565	**28,565**
NHTSA	2,017		**2,017**
FMCSA	1,595		**1,595**
Total	**$ 121,072**	**$ 28,565**	**$ 149,637**

Source: GAO analysis of DOT data.

Note: The authorized amounts includes transfers and rescissions.

DOT Administrations Obligated Approximately $144 Billion from the HTF during Fiscal Years 2009 to 2011

During fiscal years 2009 through 2011, the four administrations within the DOT obligated about $144 billion of the almost $150 billion authorized from the HTF for all purposes. FHWA obligated the majority of this funding, with 81 percent of FHWA's obligations going toward highway and bridge construction and maintenance. FHWA obligated 16 percent for other purposes, such as safety, debt service, traffic management, planning, and utilities. The remaining 3 percent was obligated for transportation enhancements. The other three DOT administrations obligated funds from the HTF for, among other things, assistance to public transit agencies, highway traffic safety grants, and commercial vehicle safety grants.

Federal Highway Administration

FHWA obligated approximately $116.7 billion from the HTF from fiscal year 2009 through 2011 to construct and maintain highways and bridges, and for other purposes—such as safety, debt service, and planning activities—and transportation enhancements, as shown in table 2.

Table 2: FHWA's Total Obligations from the HTF, Fiscal Years 2009 to 2011

Nature of work	Total obligations (dollars in millions)	Percentage
Highway and bridge construction and maintenance purposes	$94,631	81%
Other purposes	18,862	16
Transportation enhancements	3,168	3
Total	**$116,661**	

Source: GAO analysis of FHWA data.

Federal funding for highways is provided to the states mostly through a series of grant programs collectively known as the Federal-Aid Highway Program.[13] FHWA administers the

[13] FHWA also obligated about $3 billion (about 2.6 percent of FHWA's total HTF obligations) from the HTF for the Federal Lands Highway Program from fiscal years 2009-2011. However, we did not include FHWA's obligations from the HTF for its Federal Lands Highway Program in our analysis because FHWA does not classify obligations for this program in the same way it does for the federally-assisted, state-administered Federal-Aid Highway Program.

Federal-Aid Highway Program and distributes most funds to the states through annual apportionments established by statutory formulas. Once FHWA apportions these funds, they are available for obligation for construction, reconstruction, and improvement of highways and bridges on eligible federal-aid highway routes, as well as for other authorized purposes through FHWA's programs. Funds are obligated from these programs for eligible uses, which FHWA classifies into improvement types, such as new highway construction, bridge reconstruction, or safety enhancements. These eligible uses can be funded through a number of federal-aid highway programs. Four major FHWA highway grant programs account for over 70 percent of the approximately $116.7 billion that FHWA obligated from the HTF.[14]

- The Surface Transportation Program ($28.5 billion) funds the federal share of projects that states and localities may carry out on any federal-aid highway, including bridge projects, transit capital projects, and bus facilities;[15]
- The National Highway System ($23.5 billion) funds the federal share of projects improving roads that are part of the National Highway System;[16]
- The Highway Bridge Program ($16.3 billion) funds the federal share of projects to improve the condition of highway bridges through replacement, rehabilitation, and systematic preventive maintenance; and
- The Interstate Maintenance Program ($15.8 billion) funds the federal share of projects to resurface, restore, rehabilitate, and reconstruct Interstate routes.

Table 3 shows that about $51.6 billion—a little over half of the monies FHWA obligated from the HTF for all construction and maintenance activities—was for highway construction and maintenance and about $21.4 billion was for bridge construction and maintenance. The remaining amount, about $21.6 billion, was obligated for other construction or maintenance expenditures such as preliminary engineering and right-of-way acquisition. A more granular analysis of all construction costs shows that about $64 billion of the funds FHWA obligated for highway or bridge construction or maintenance were for reconstruction, rehabilitation, restoration, or resurfacing of existing highways and bridges and about $9 billion were for new highway or bridge construction.

[14]MAP-21 restructures core highway formula programs by incorporating activities carried out under some existing highway formula programs into a new structure.

[15]Federal-aid highways are roads that are eligible to receive federal funding through the Federal-Aid Highway Program. This includes but is not limited to Interstate routes and other roads on the National Highway System (NHS).

[16]The NHS includes the Interstate Highway System and other roads important to the nation's economy, defense, and mobility.

Table 3: FHWA's Total Obligations for Construction and Maintenance Categories from the HTF, Fiscal Years 2009 to 2011

Category of construction or maintenance	Total obligations (dollars in millions)	Percentage[a]
Highway construction or maintenance	$51,627	55%
Renewing existing highways[b]	45,533	
New highway construction	6,094	
Bridge construction or maintenance	21,404	23
Renewing existing bridges[b]	18,441	
New bridge construction	2,963	
Other construction or maintenance[c]	21,600	23
Total	**$94,631**	

Source: GAO analysis of FHWA data.

[a]Percentages may not add to 100 percent due to rounding.

[b]This category includes resurfacing, restoration, and rehabilitation highway projects which includes work necessary to return an existing roadway (including road surface, shoulders, bridges, the roadside or appurtenances) to a condition of structural or functional adequacy.

[c]This category includes items supporting construction or maintenance of highways or bridges such as preliminary engineering and right-of-way acquisition.

Table 4 shows a breakout of the $18.9 billion FHWA obligated from the HTF for "other purposes."[17] Over 75 percent of these funds were for safety; other programs (such as traffic control or monitoring, intelligent transportation systems, and recreational trail improvements); debt service; and planning activities. According to FHWA officials, some of these activities could have been precursors to construction and maintenance of highways or bridges, such as safety, planning, and research activities.

[17]We categorized FHWA's obligations that were not for either transportation enhancements or for highway and bridge construction or maintenance purposes into the "other purposes" category.

Table 4: FHWA's Total Obligations for Other Purposes from the HTF, Fiscal Years 2009 to 2011

Nature of work[a]	Total obligations (dollars in millions)	Percentage[b]
Safety[c]	$5,340	28%
Other[d]	3,729	20
Debt service[e]	2,827	15
Planning	2,451	13
Utilities[f]	1,286	7
Traffic management/engineering—high occupancy vehicle (HOV) lanes[g]	1,026	5
Rail/Highway crossing[h]	841	4
Research	498	3
Environmental only[i]	340	2
Transit	182	1
Training[j]	154	1
Ferry boats and facilities[k]	110	1
Administration[l]	49	<1
Vehicle weight enforcement program	29	<1
Total	**$18,862**	

Source: GAO analysis of FHWA data.

[a]Some safety, planning, and research work can contribute or be a precursor to construction and maintenance of highways and bridges.

[b]Percentages may not add to 100 percent because of rounding.

[c]This denotes projects wherein all or a significant portion of the project enhances safety in some way, for example, by constructing facilities dedicated to the enforcement of vehicle weight regulations.

[d]Includes projects such as traffic control or monitoring, intelligent transportation systems, and recreational trail improvements.

[e]Interest payments and retirement of principal under an eligible bond issue and any other cost incidental to the sale of an eligible bond issue. This includes capitalized interest, issuance costs, insurance or other credit enhancement fees, and other bond-related costs.

[f]Acquisition of replacement right-of-way, preliminary engineering, or movement of utility services, in conjunction with a highway project.

[g]Traffic operation improvements that are designed to reduce traffic congestion and to facilitate the flow of traffic, both people and vehicles, on existing systems. This includes automated toll collection equipment, road and bridge surveillance and control systems, and use of HOV lanes.

[h]Improvements and additions to protective devices such as signs, markings, flashing lights, and track circuitry.

[i]Improvements that do not provide any increase in the level of service or the condition of the facility or in safety features. This includes noise barriers, beautification, and other environmentally related features not built as a part of any other improvement type.

[j]Funding for training, supportive services, and on-the-job training. This is not training for FHWA employees.

[k]Construction of ferryboats and ferry terminal facilities.

[l]Administration for Recreational Trails Program projects, commercial vehicles, and other similar projects.

Table 5 shows a breakout of the over $3.1 billion that FHWA obligated from the HTF for transportation enhancements. Of this amount, the majority, about 62 percent (almost $2 billion), was for facilities for pedestrians or bicycles. Other types of transportation enhancements include landscaping and scenic beautification and historic preservation related to surface transportation. Funding from the HTF for certain FHWA programs, such as the Surface Transportation Program, the Congestion Mitigation and Air Quality Improvement

Program, and the National Scenic Byways Program, could be used for these kinds of projects.[18]

Table 5: FHWA's Total Obligations for Transportation Enhancements from the HTF, Fiscal Years 2009 to 2011

Type of transportation enhancement	Total obligations (dollars in millions)	Percentage[a]
Facilities for pedestrians and bicycles	$1,951	62%
Landscaping and other scenic beautification	523	17
Scenic or historic highway programs	204	6
Rehabilitation and operation of historic transportation buildings, structures, or facilities	135	4
Safety and education for pedestrians and bicyclists	98	3
Mitigation of water pollution because of highway runoff	66	2
Historic preservation	44	1
Archaeological planning and research	43	1
Acquisition of scenic easements and scenic or historic sites	39	1
Youth conservation service	24	1
Control and removal of outdoor advertising	16	1
Establishment of transportation museums	16	1
Preservation of abandoned railway corridors	9	<1
Total	**$3,168**	

Source: GAO analysis of FHWA data.

[a]Percentages may not add to 100 percent because of rounding.

Federal Transit Administration

FTA obligated about $24 billion from the HTF through its Formula and Bus Grants account that provides grants to local and state transit agencies and governments to provide transit service, including grants for capital projects and planning.[19] FTA has other programs for local and state public transit agencies that, as we reported in 2009, used to be funded from both the HTF and the General Fund.[20] However, according to FTA officials, upon the enactment of SAFETEA-LU these programs, including the major capital investment projects within the Capital Investment Grants program (including New Starts and Small Starts), Research and University Research Centers, the Job Access and Reverse Commute, and

[18]Under MAP-21, most of the transportation enhancement activities from these programs has been consolidated under FHWA's new Transportation Alternatives formula program.

[19]FTA also obligated $3 million from the HTF for its Discretionary Grants program. According to FTA officials, FTA obligated less than it was authorized from the HTF from fiscal years 2009 through 2011 because FTA's grantees can take up to four years after authorized funds are awarded to enter into an agreement with FTA to obligate those funds.

[20]According to FTA officials, prior to 2006, all of FTA's program accounts were funded from both the HTF (at 80 percent of the total amount funded) and the General Fund (at 20 percent). In 2006, appropriations for these accounts were changed so that funding was provided by either the General Fund or the HTF. Since FTA has up to 4 years to obligate funds, some general revenue funds may remain in the Formula and Bus Grants account.

Washington Metropolitan Area Transit Authority programs are now funded entirely with direct appropriations from the General Fund.[21]

National Highway Traffic Safety Administration

NHTSA obligated about $1.9 billion from the HTF during fiscal years 2009 through 2011 primarily through grants to support the improvement of highway safety, as shown in table 6.

Table 6: NHTSA Obligations from the HTF, Fiscal Years 2009 to 2011

NHTSA Program	Total obligations (dollars in millions)	Percentage[a]
Highway Traffic Safety grants		
State and Community Highway Safety Grant Programs (formula grants)	$704	36%
Alcohol-Impaired Driving Countermeasures Incentive Grants	417	21
Safety Belt Performance Grants	132	7
State Traffic Safety Information System Improvements Grants	104	5
High Visibility Enforcement Program	87	4
Occupant Protection Incentive Grants	75	4
Grant administration	55	3
Motorcyclist Safety Grants	21	1
Child Safety and Child Booster Seat Incentive Grants	21	1
Behavioral research	313	16
National Driver Register	12	1
Total	**$1,941**	

Source: GAO analysis of NHTSA data.

[a]Percentages may not add to 100 percent because of rounding.

Federal highway safety grants are jointly administered through a federal-state partnership, and costs are shared by the states. NHTSA also has a regulatory role in which it is to establish and enforce safety standards for passenger vehicles in areas such as tire safety and crashworthiness, as well as issue fuel economy standards. In addition, NHTSA conducts testing, inspection, analysis, and investigations to identify noncompliance with vehicle safety standards. Over half of NHTSA's federal highway safety obligations during fiscal years 2009 through 2011 from the HTF were distributed by grants to states through the State and Community Highway Safety Grant Program (about 36 percent) and to the Alcohol-Impaired Driving Countermeasures Incentive Grants (about 21 percent). These programs support the following types of work: conducting data analyses, developing safety education programs, conducting community-wide pedestrian safety campaigns, reducing accidents from speeding, encouraging the proper use of seat belts and child seats, reducing accidents from driving while intoxicated, and preventing and reducing accidents between motor vehicles and motorcycles.[22] NHTSA obligated the remaining amount for grants that support training

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[21]For fiscal years 2009 through 2011, FTA obligated about $4.6 billion from the General Fund for these programs. Since these programs are no longer funded through the Mass Transit Account of the HTF, obligation data for these programs are not presented in this report.

[22]GAO, *Motorcycle Safety: Increasing Federal Funding Flexibility and Indentifying Research Priorities Would Help Support States' Safety Efforts*, GAO-13-42 (Washington, D.C.: Nov. 14, 2012).

programs and technical assistance for states, research and the National Driver Register.[23] However, NHTSA's entire Vehicle Safety Research program—which we reported in 2009 was funded from the HTF—and a portion of the National Driver Register, were funded through appropriations from the General Fund for fiscal years 2009 through 2011.

Federal Motor Carrier Safety Administration

FMCSA obligated approximately $1.6 billion from the HTF during fiscal years 2009 through 2011 primarily through grants to states to improve commercial motor vehicle safety, as shown in table 7.[24]

Table 7: FMCSA Obligations from the HTF, Fiscal Years 2009 to 2011

FMCSA Program[a]	Total obligations (dollars in millions)	Percentage[b]
Safety program grants		
Motor Carrier Safety Assistance Program Grant	$634	39%
Border Enforcement Grants	89	6
Commercial Drivers License Program Improvement Grant	80	5
Commercial Vehicle Information Systems and Networks Deployment	48	3
Performance and Registration Information System Management Grant Program	12	1
Commercial Driver's License Information System	16	1
Commercial Vehicle Analysis Reporting System/Safety Data Improvement Program	9	1
Motor Carrier Safety Operations and Programs		
Operating Expenses	550	34
Information Management	104	6
Regulatory Development	28	2
Research and Technology	27	2
Outreach and Education	9	1
Commercial Motor Vehicle Operators Grants	3	<1
Total	**$1,608**	

Source: GAO analysis of FMCSA data.

[a]Prior to fiscal year 2009, FMCSA reported obligations from the HTF for the Information Systems and Strategic Safety Initiatives (ISSSI) program separately from other FMCSA safety program grants. However, after fiscal year 2010, FMCSA changed how it reports obligations for its programs, and the ISSSI program obligations were combined into other motor carrier safety operations and program obligations.

[b]Percentages may not add to 100 percent due to rounding.

[23]According to NHTSA, the National Driver Register is a computerized database of information about drivers who have had their licenses revoked or suspended, or who have been convicted of serious traffic violations such as driving while impaired by alcohol or drugs.

[24]According to FMCSA officials, FMCSA's obligations from the HTF from fiscal years 2009 through 2011 were $13 million higher than its contract authority for the same period because funds for FMCSA's Research and Technology program are available for obligation for up to 3 years after they are allocated and therefore include obligations of contract authority provided prior to fiscal year 2009.

FMCSA is charged with establishing and enforcing standards for motor carrier vehicles and operations, hazardous materials, and the movement of household goods, among other things. FMCSA also conducts compliance reviews of motor carriers' operations at their places of business as well as roadside inspections of drivers and vehicles, and can assess a variety of penalties, including fines and orders for noncompliant motor carriers to cease interstate operations. Federal motor carrier safety grants are jointly administered through a federal-state partnership. Similar to NHTSA, FMCSA provides funding to states through grant programs. The largest of the federal motor carrier safety grant programs, the Motor Carrier Safety Assistance Program, provided $634 million (almost 40 percent of FMCSA's total obligations) to states to implement enforcement and other programs to reduce crashes involving commercial motor vehicles and incidents involving hazardous materials. FMCSA obligated $550 million for its own operating expenses to administer its motor carrier safety operations and programs.[25]

Agency Comments

We provided FHWA, FTA, NHTSA, and FMCSA with a draft of this report for their review and comment. The administrations provided technical comments that we incorporated where appropriate.

We are sending copies of this report to DOT and cognizant Congressional committees. In addition, the report is available at no charge on the GAO Web site at http://www.gao.gov. If you or your staff have questions about this report, please contact me at (202) 512-2834 or mctiguej@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report. Susan Zimmerman, Assistant Director; Greg Hanna; Ted Hu; Amy Rosewarne; Crystal Wesco; and Elizabeth Wood made key contributions to this report.

James R. McTigue, Jr.
Acting Director
Physical Infrastructure

[25]GAO, *Motor Carrier Safety: More Assessment and Transparency Could Enhance Benefits of New Oversight Program,* GAO-11-858 (Washington, D.C.: Sept. 29, 2011).

Enclosure I: Scope and Methodology

The objective of this report is to provide information on the amount of Highway Trust Fund (HTF) monies that the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), and the Federal Motor Carrier Safety Administration (FMCSA) obligated for all purposes during fiscal years 2009 through 2011.

To address our reporting objective, we used a similar methodology to our prior report.[26] Specifically, with assistance from FHWA's Office of Financial Management, we categorized all of FHWA's 48 "improvement type" codes from its Fiscal Management Information System (FMIS) into three broad categories (construction and maintenance of highways and bridges, transportation enhancements and other purposes).[27] We used the classification scheme from the previous GAO report on HTF expenditures for the transportation enhancements and other purpose categories and classified the remaining improvement types into the construction and maintenance of highways and bridges category. We requested and obtained obligation data from FHWA for each of these improvement types for the period fiscal year 2009 through 2011. FHWA produced this information from FMIS, which interacts with DOT's Delphi accounting system. In our prior report, we determined that information from FMIS was reliable, and we interviewed FHWA officials to confirm that no changes had been made to FMIS that would affect FMIS's reliability. We also clarified with FHWA officials the definitions of FHWA's improvement types and the descriptive information used from our prior report about FHWA's programs.

We requested, obtained, and analyzed FTA data on obligations for all programs in fiscal years 2009 through 2011, which FTA produced from the Delphi system. We confirmed with FTA officials that some of the programs that were reported in our prior report on HTF obligations were now funded from the General Fund, and we excluded them from our analysis. However, because of the nature of FTA's grant programs and the changes mandated in SAFETEA-LU, FTA officials stated that it was possible that some funds obligated from the accounts now funded solely from the HTF could have been originally appropriated from the General Fund prior to the SAFETEA-LU accounting change. We also requested, obtained, and analyzed NHTSA and FMCSA data on obligations for all programs from the HTF during the 3-year period. Both agencies also produced this data from Delphi. We interviewed officials from FTA, NHTSA, and FMCSA about the agencies' uses of HTF monies for all purposes. We used the FTA, NHTSA, and FMCSA data to report the total cumulative obligations at the agency and program levels for fiscal years 2009 through 2011. We also confirmed that our descriptive information on the administration's mission and selected programs used from our prior report was accurate with officials from all three administrations.

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[26] GAO-09-729R.

[27] According to FHWA, "improvement type" is a required field in FMIS that indicates the nature of work involved. For instance, each of the 12 eligible transportation enhancement activities has its own improvement type code, as do safety, transit, planning, and all other eligible activities under FHWA programs. FHWA officials were reasonably confident that the obligated dollars the agency provided correspond specifically to the designated improvement type.

We interviewed officials from FHWA, FTA, NHTSA, and FMCSA and obtained written information from all four administrations and the Office of the Secretary of Transportation about steps taken to ensure the reliability of their data from the Delphi system. We determined that the data were sufficiently reliable for the purposes of this report.

We conducted this performance audit from July 2012 to January 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Enclosure II: Related GAO Products

Flexible Funding Continues to Play a Role in Supporting State and Local Transportation Priorities. GAO-13-19R. Washington, D.C.: November 15, 2012.

Motorcycle Safety: Increasing Federal Funding Flexibility and Indentifying Research Priorities Would Help Support States' Safety Efforts. GAO-13-42. Washington, D.C.: November 14, 2012.

Transportation: Key Issues and Management Challenges. GAO-12-581T. Washington, D.C.: March 29, 2012.

Highway Infrastructure: Federal-State Partnership Produces Benefits and Poses Oversight Risks. GAO-12-474. Washington, D.C.: April 26, 2012.

Federal Motor Carrier Safety Administration: Additional Actions Needed to Strengthen Grants Management. GAO-12-158. Washington, D.C.: December 13, 2011.

Motor Carrier Safety: More Assessment and Transparency Could Enhance Benefits of New Oversight Program. GAO-11-858. Washington, D.C.: September 29, 2011.

Highway Trust Fund: All States Received More Funding Than They Contributed in Highway Taxes from 2005 to 2009. GAO-11-918. Washington, D.C.: September 8, 2011.

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