

GAO Highlights

Highlights of [GAO-15-33](#), a report to the Ranking Member, Committee on Environment and Public Works, United States Senate

Why GAO Did This Study

In recent years, dedicated revenues to the Highway Trust Fund have been eroding, resulting in fewer resources to fund surface transportation projects and requiring, between 2008 and 2014, transfers of over \$50 billion in general revenues. Four operating administrations within DOT—FHWA, FTA, NHTSA, and FMCSA—receive funding from the Highway Trust Fund for programs administered by these agencies, and FHWA receives the largest share (81 percent of the agency's authorizations in fiscal year 2013).

GAO was asked to review how Highway Trust Fund monies are being used to help ensure that sound choices and investment decisions about future funding are made. This report examines what is known about the types of projects, activities, and federal administrative functions and expenses supported by DOT using Highway Trust Fund monies in fiscal year 2013. To address this request, GAO obtained and analyzed fiscal year 2013 federal obligation data from DOT's operating administrations, reviewed relevant documentation, and interviewed FHWA, FTA, FMCSA, NHTSA, and DOT officials.

What GAO Recommends

GAO recommends that the Secretary of Transportation direct the FHWA Administrator to explore the costs, feasibility, and options for collecting and publicly reporting consistent aggregate project-level spending data. DOT agreed with our recommendation. DOT also provided technical comments, which we incorporated, as appropriate.

View [GAO-15-33](#). For more information, contact Susan Fleming at (202) 512-2834 or flemings@gao.gov.

October 2014

HIGHWAY TRUST FUND

DOT Has Opportunities to Improve Tracking and Reporting of Highway Spending

What GAO Found

In fiscal year 2013, operating administrations within the Department of Transportation (DOT) collected and reported some information on the types of activities and administrative expenses funded from the Highway Trust Fund, but did so with varying levels of detail. The Federal Highway Administration (FHWA) obligated about \$41 billion in fiscal year 2013, most of which (\$39 billion) was apportioned to states through the federal-aid highway program. FHWA tracks federal-aid highway program obligations in its Fiscal Management Information System (FMIS), for individual project segments or contracts. This process allows FHWA to collect and report information on the types of activities (such as obligations for the construction of new roads or bridges) funded with Highway Trust Fund monies.

However, FHWA does not collect and report aggregate project-level data for the majority of projects on a routine basis. Aggregate project-level data would allow FHWA to track and report the total overall obligations of an entire project. While FHWA tracks and reports aggregate obligations for its "major projects" (projects with a total cost of \$500 million or more), it does not collect and report aggregate obligations for other projects, which represented nearly 88 percent of all fiscal year 2013 spending. FHWA could collect and report aggregate obligations for all projects in FMIS, and FMIS has two existing data fields that could be used to collect this information. But according to FHWA officials, doing so would result in increased costs to FHWA and states. FHWA officials attributed increased costs to, among other things, programming costs to make changes to FMIS to track these data; however, FHWA has not completed a cost analysis to estimate what the associated costs would be. FHWA is currently in the process of modernizing its FMIS database system. Exploring the costs, feasibility, and options for collecting and reporting consistent aggregate project-level obligations could aid FHWA in its oversight efforts, including its ability to more easily draw consistent data for its compliance reviews and to report information to Congress and the public about how the majority of federal funds from the Highway Trust Fund are being used.

The Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), and the Federal Motor Carriers Safety Administration (FMCSA) also collect some information on activities funded with Highway Trust Fund monies. For example, FTA collects data on activities, such as obligations for bus and rail purchases, funded with Highway Trust Fund monies each year, and NHTSA and FMCSA collect and report data by grant program. In addition, within DOT, the FHWA, FMCSA, and NHTSA used Highway Trust Fund monies for a range of administrative expenses, such as personnel salaries and benefits and rent. FTA does not receive Highway Trust Fund monies for administrative expenses.