

Department of Transportation (DOT)

Federal Highway Administration

The Supporting Statement A

Annual Grants State Survey & Quarterly Lookback Analysis

OMB Control No. 2125-XXXX

Introduction: Annual Grants State Survey/Lookback Analysis. This is a new request.

Part A. Justification.

1. Circumstances that make collection of information necessary:

Responses from the FHWA Division Offices/States are necessary so that the attributes used to calculate the quarterly grant accrual are updated. The quarterly grant accrual is required by the Generally Accepted Accounting Principles and by the Office of Inspector General (OIG) external financial statement auditors. If the estimate is not recorded on the statements, the Department's financial statements would not be correct (not fairly presented) and could be issued a non-clean audit opinion. FHWA's balances are material to the Departmental financial statements.

2. How, by whom, and for what purpose is the information used:

The information will be requested by the Office of Chief Financial Officer (OCFO) and sent to the FHWA Division Offices/States to obtain responses on the State's grant payments and billing cycles.

3. Extent of automated information collection:

The Annual Grants State Survey will be provided to the FHWA Division Offices/States by electronic means. Email and Google forms will be used to transmit the Annual Grants State Survey to the FHWA Division Offices/State recipients to complete. The automation of this process will make it easier for States to complete and FHWA will be able to track original responses and changes to the original responses and by whom. Reports are available to review audit logs and consolidate responses to enhance the data collection process. In addition, States can input responses directly into the form to simplify data entry and collection.

The quarterly lookback analysis will use email exchange to send variances to the States to provide explanations for programs and projects that meet the FHWA thresholds (\$50 million and +/- 20%). FHWA provides programs and projects that make up the variances to reduce State's research time. This will allow the States to spend more time on research.

4. Efforts to identify duplication:

There is no duplication. The electronic process is the only mechanism to obtain the State responses.

5. Efforts to minimize the burden on small businesses:

Not applicable.

6. Impact of less frequent collection of information:

If responses are not provided by the FHWA Division Offices/States, the quarterly grant accrual estimate will not be correct. This also would be a departure from GAAP and jeopardize the Departmental annual financial statement audit. Please note that responses are provided annually for the annual grants State survey and quarterly for the lookback variance analysis.

7. Special circumstances:

It is recommended that States retain the records for at least 3 years after final payment for financial purposes per 2 CFR 200.333 (State DOT requirement) beyond the completion of construction projects.

8. Compliance with 5 CFR 1320.8:

The 60-day Federal Register notice intended to solicit comments from the public on this information collection was published on August 12, 2026, at [91 FR 52108]. There were 2 comments received.

The 30-day Federal Register notice intended to notify the public this information collection was submitted to OMB for review and approval was published on October 16, 2026, at [91 FR 65841]."

The comments received by the recipient include (1) Is the collection necessary?; (2) Is the burden estimate accurate?; (3) Ways to enhance the quality and clarity of the collected information; and (4) Ways to limit burden without reducing the quality of the collected information.

FHWA appreciates the feedback and understands that this could require extra work from the States. Unfortunately, because of the complexity of our programs, we rely heavily on the States to provide the requested information. Since each State operates differently, the grant accrual calculation and process consolidate all State responses and FHWA uses a standardized process to calculate the quarterly grant accrual to compensate for the differences.

The burden is our best guess at how much time it takes a State to complete the annual survey. However, burden on the States depends on several factors. Several factor examples include State personnel (new vs seasoned employee), familiarity with completing the annual survey (1st time versus 7th time), and knowledge of the Federal grants management process and procedures. However, we have taken steps to reduce the burden by States to research variances. The steps taken by FHWA include providing the States with the program and projects that make up the variance.

We are continuously enhancing our grants process so that the estimate on our financial statements is conservative, yet appropriate for the fiscal year end reporting to meet the Departmental, financial statement auditors, and Federal government-wide expectations. This estimate is required per the Generally Accepted Accounting Principles as well as other accounting authoritative sources.

We do welcome and value your feedback. We will keep your comments in mind when we further enhance our quarterly grant accrual process.

9. Payments or gifts to respondents:

Not applicable.

10. Assurance of confidentiality:

Individuals within the FHWA Division Offices and OCFO will have access to the Annual State Survey responses and quarterly lookback variance analysis. The annual grants State survey and quarterly lookback analysis do not request any confidential or personal identifiable information.

11. Justification for collection of sensitive information:

There are no private questions or responses.

12. Estimate of burden hours for information requested:

See table below.

Question 12: Burden to States to Collect Annual Survey Responses									
A	B	C	D	E	F	G	H	I	J
Task	Occupation	State	Annual Hours Per State	Questions Per Year Per State	Minutes to Complete Per Question	Mean Hourly Wage	Total Wages by State (D * G)	Total Wages All States (C * H)	Total Hours All States (D * C)
Survey	13-2000 Financial Specialist	51	5.32	29	11	48.61	258.44	13,180.60	271.15
https://data.bls.gov/oes/#/area/00000000/2025									
Question 12: Burden to States to Collect Lookback Variances									
A	B	C	D	E	F	G	H	I	J
Task	Occupation	State*	Quarterly Hours Per State	Variances Per Quarter Per State	Minutes to Provide Explanation Per Variance	Mean Hourly Wage	Total Wages by State Per Quarter (D * G)	Total Wages All States Per Year (C * H * 4)	Total Hours All States (C * D * 4)
Lookback	13-2000 Financial Specialist	7	60	10	6	48.61	2,916.60	81,664.80	1,680.00
*Assuming 10 variances per State. Not all States are required to provide a lookback analysis variance if below the FHWA threshold.									
https://data.bls.gov/oes/#/area/00000000/2025									
Total Respondent Burden									
A	B	C	D	E	F	G	H	I	
Task	Occupation	State	Quarterly Minutes Per State	Annual Hours Per State	Mean Hourly Wage	Total Wages by State Per Quarter (D * G)	Total Wages All States Per Year (C * H * 4)	Total Hours All States (C * E)	
Annual Survey	13-2000 Financial Specialist	51		5.3	48.61		13,180.60	271.15	
Quarterly Lookback	13-2000 Financial Specialist	7	60.0	240.0	48.61	2,916.60	81,664.80	1,680.00	
Total			60.0	245.3		2,916.60	94,845.40	1,951.15	

13. Estimate of total annual costs to respondents:

There are no start-up or capital costs for the respondents.

14. Estimate of cost to the Federal government:

See table below.

Question 14: Cost to Federal Government					
Industry	Occupation	# of Hours Per Quarters	Mean Hourly Wage	Total Quarterly Hours	Total Annual Hours
Accountant	13-2011 Accountants	8	45.56	364.48	1,457.92
Contractor	13-2050 Financial Analysts and Advisors	8	61.39	491.12	1,964.48
Total					3,422.40
https://data.bls.gov/oes/#/area/0000000/2025					

15. Explanation of program changes or adjustments:

This is a new request.

16. Publication of results of data collection:

The Annual Grants State Survey and Quarterly Lookback Analysis results will not be published. This is internally use only in the OCFO.

17. Approval for not displaying the expiration date of OMB approval:

Not applicable.

18. Exceptions to certification statement:

No exceptions are noted.