

GENERAL SERVICES ADMINISTRATION

REAL PROPERTY ACTIVITIES

Federal Funds

FEDERAL BUILDINGS FUND

LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFERS OF FUNDS)

Amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for necessary expenses of real property management and related activities not otherwise provided for, including operation, maintenance, and protection of federally owned and leased buildings; rental of buildings in the District of Columbia; restoration of leased premises; moving governmental agencies (including space adjustments and telecommunications relocation expenses) in connection with the assignment, allocation, and transfer of space; contractual services incident to cleaning or servicing buildings, and moving; repair and alteration of federally owned buildings, including grounds, approaches, and appurtenances; care and safeguarding of sites; maintenance, preservation, demolition, and equipment; acquisition of buildings and sites by purchase, condemnation, or as otherwise authorized by law; acquisition of options to purchase buildings and sites; conversion and extension of federally owned buildings; preliminary planning and design of projects by contract or otherwise; construction of new buildings (including equipment for such buildings); and payment of principal, interest, and any other obligations for public buildings acquired by installment purchase and purchase contract; in the aggregate amount of \$10,397,262,000, of which—

(1) \$70,661,000 shall remain available until expended for construction and acquisition (including funds for sites and expenses, and associated design and construction services):

Provided, That amounts identified in the spend plan for construction, acquisition, and remediation projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount;

(2) \$1,739,054,000 shall remain available until expended for repairs and alterations, including associated design and construction services, of which—

(A) \$874,347,000 is for Major Repairs and Alterations;

(B) \$500,000,000 is for Basic Repairs and Alterations; and

(C) \$364,707,000 is for Special Emphasis Programs:

Provided, That amounts identified in the spend plan for major repairs and alterations projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any other prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount: Provided further, That additional projects for which prospectuses have been transmitted may be funded under this category only if advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the amounts provided in this or any prior Act for "Repairs and Alterations" may be used to fund costs associated with implementing security improvements to buildings necessary to meet the minimum standards for security in accordance with current law and in compliance with the reprogramming guidelines of the appropriate Committees of the House and Senate: Provided further, That the difference between the funds appropriated and expended on any projects in this or any prior Act, under the heading "Repairs and Alterations", may be transferred to "Basic Repairs and Alterations" or used to fund authorized increases in prospectus projects: Provided further, That the amount provided in this or any prior Act for "Basic Repairs and Alterations" may be used to pay claims against the Government arising from any projects under the heading "Repairs and Alterations" or used to fund authorized increases in prospectus projects;

(3) \$5,574,593,000 for rental of space to remain available until expended; and

(4) \$3,012,954,000 for building operations to remain available until expended:

Provided, That the total amount of funds made available from this Fund to the General Services Administration shall not be available for expenses of any construction, repair, alteration and acquisition project for which a prospectus, if required by 40 U.S.C. 3307(a), has not been transmitted to the Committees referenced therein, except that necessary funds may be expended for each project for required expenses for the development of a proposed prospectus: Provided further, That funds available in the Federal Buildings Fund may be expended for emergency

repairs when advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts necessary to provide reimbursable special services to other agencies under 40 U.S.C. 592(b)(2) and amounts to provide such reimbursable fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control as may be appropriate to enable the United States Secret Service to perform its protective functions pursuant to 18 U.S.C. 3056, shall be available from such revenues and collections: Provided further, That revenues and collections and any other sums accruing to this Fund during fiscal year 2026, excluding reimbursements under 40 U.S.C. 592(b)(2), in excess of the aggregate new obligational authority authorized for Real Property Activities of the Federal Buildings Fund in this Act shall remain in the Fund and shall not be available for expenditure except as authorized in appropriations Acts.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 047-4542-0-4-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0009 CARES Act	39	44	.....
0010 Disaster Recovery	28	20	15
0011 Direct Reimbursable	9	.....	.....
0012 Infrastructure Investment and Jobs Act	453	885	1,422
0013 Inflation Reduction Act	712	861	1,697
0799 Total direct obligations	1,241	1,810	3,134
0801 Construction and acquisition of facilities	339	894	715
0802 Repairs and alterations	593	788	999
0804 Installment acquisition payments .....	.....	.....	67
0808 International Trade Center	32	39	35
0809 Reimbursable program activities, subtotal	964	1,721	1,816
0810 Rental of space	5,801	5,606	5,575
0811 Building operations	3,234	3,455	3,204
0819 Reimbursable program activities, subtotal	9,035	9,061	8,779
0820 Special services and improvements	1,744	1,268	1,283
0899 Total reimbursable obligations	11,743	12,050	11,878
0900 Total new obligations, unexpired accounts	12,984	13,860	15,012
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13,602	12,502	9,401
1001 Discretionary unobligated balance brought fwd, Oct 1	10,282	.....	.....
1021 Recoveries of prior year unpaid obligations	218	.....	.....
1033 Recoveries of prior year paid obligations	11	.....	.....
1070 Unobligated balance (total)	13,831	12,502	9,401
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	12,400	11,947	11,873
1701 Change in uncollected payments, Federal sources	304	.....	.....
1702 Offsetting collections (previously unavailable)	8,752	9,653	10,841
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-9,801	-10,841	-10,841
1750 Spending auth from offsetting collections, disc (total)	11,655	10,759	11,873
1900 Budget authority (total)	11,655	10,759	11,873
1930 Total budgetary resources available	25,486	23,261	21,274
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12,502	9,401	6,262
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,324	6,324	7,144
3010 New obligations, unexpired accounts	12,984	13,860	15,012
3020 Outlays (gross)	-11,766	-13,040	-14,361
3040 Recoveries of prior year unpaid obligations, unexpired	-218	.....	.....
3050 Unpaid obligations, end of year	6,324	7,144	7,795
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5,555	-5,859	-5,859
3070 Change in uncollected pymts, Fed sources, unexpired	-304	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5,859	-5,859	-5,859
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-231	465	1,285
3200 Obligated balance, end of year	465	1,285	1,936

FEDERAL BUILDINGS FUND—Continued
Program and Financing—Continued

Identification code 047–4542–0–4–804	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11,655	10,759	11,873
Outlays, gross:			
4010 Outlays from new discretionary authority	8,328	8,689	9,000
4011 Outlays from discretionary balances	3,348	3,642	4,315
4020 Outlays, gross (total)	11,676	12,331	13,315
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12,081	-11,715	-11,921
4033 Non-Federal sources	-330	-232	-19
4040 Offsets against gross budget authority and outlays (total)	-12,411	-11,947	-11,940
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-304	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	11	.....	.....
4060 Additional offsets against budget authority only (total)	-293	.....	.....
4070 Budget authority, net (discretionary)	-1,049	-1,188	-67
4080 Outlays, net (discretionary)	-735	384	1,375
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	90	709	1,046
4180 Budget authority, net (total)	-1,049	-1,188	-67
4190 Outlays, net (total)	-645	1,093	2,421
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	8,753	9,802	10,990
5092 Unexpired unavailable balance, EOY: Offsetting collections	9,802	10,990	10,990

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	-1,049	-1,188	-67
Outlays	-645	1,093	2,421
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	67
Outlays .....	.....	.....	-903
Total:			
Budget Authority	-1,049	-1,188	.....
Outlays	-645	1,093	1,518

This revolving fund provides for real property management and related activities, including operation, maintenance, and repair of federally owned buildings, and the construction of Federal buildings, courthouses, and land ports of entry. Expenses of the Federal Buildings Fund (FBF) are financed from rental charges assessed to occupants of General Services Administration (GSA)-controlled space. Rent assessments, by law, approximate commercial rates for comparable space and services. Rental income is augmented by appropriations to the Fund when new construction needs exceed the resources available for investment within the Fund.

The Budget requests \$10,464 million in new obligational authority for the FBF, which represents a net zero budget request. The Administration's proposal ensures that GSA spends at the level of anticipated rent that it collects from the Federal departments and agencies to provide space and services to those customers.

Historically, the FBF has been permitted to spend at least what it collects from agencies to support leasing from the private sector, as well as maintenance, repairs, major renovations, and new construction to accommodate agency needs in buildings that GSA owns and operates. However, in several recent years, the FBF appropriations were significantly below the anticipated level of rent collections from agencies, denying GSA the ability to pursue an appropriately sized capital program relative to the size of its portfolio. This year's net zero budget request will allow GSA to proceed with important investments in the Federal real property portfolio improving building utilization and to deliver the best possible value in real estate management for our partners and across Government.

The FBF consists of the following activities:

Construction and Acquisition of Facilities.— This activity provides for the construction or purchase of facilities costing more than the prospectus threshold, and remediation. All costs directly attributable to site acquisition, construction, the full range of design and construction services, and management and inspection of construction projects are funded under this activity (estimated project cost in thousands).

Repairs and Alterations.— This activity provides for repairs and alterations of existing federally owned buildings, as well as associated design and construction services. Protection of the Government's investment, the health and safety of building occupants, relocation of agencies from leased space, and cost effectiveness are the principal criteria used in establishing GSA's priorities for the projects funded from this activity. Repairs and alterations to improve space utilization, address life safety issues, and prevent deterioration and damage to buildings, building support systems, and operating equipment are given priority (estimated project costs in thousands).

Non-prospectus (Basic) Repairs and Alterations Program	\$500,000
Major Repairs and Alterations Projects	
Washington, DC 1800 F Street NW Federal Building	\$239,000
Washington, DC Ronald Reagan Federal Office Building Complex	\$36,196
Philadelphia, PA James A. Byrne U.S. Courthouse	\$87,372
Pittsburgh, PA Joseph F. Weis, Jr. U.S. Courthouse	\$44,907
New York, NY Alexander Hamilton U.S. Custom House	\$79,132
Washington, DC 1111 Constitution Avenue NW Federal Building	\$27,903
Boise, ID James A. McClure Federal Building and U.S. Courthouse	\$4,616
Spokane, WA Thomas S. Foley U.S. Courthouse; Federal Building and U.S. Post Office	\$7,124
New York, NY Daniel Patrick Moynihan U.S. Courthouse	\$52,704
Beaumont, TX Jack Brooks Federal Building, U.S. Post Office and Courthouse	\$92,132
Boston, MA John Joseph Moakley U.S. Courthouse	\$203,261
Subtotal, Major Repair and Alteration Projects	\$874,347

Major Repair and Alterations Special Emphasis Programs	
Optimization Program	\$364,707
Subtotal, Major Repair and Alterations Special Emphasis Program	\$364,707
Subtotal, Major Repair and Alterations Program	\$1,239,054

Rental of Space.— This activity provides for the leasing of privately-owned buildings when federally-owned space is not available. This includes space occupied by Federal agencies, including in U.S. Postal Service facilities. GSA provided 168 million square feet of rental space in 2024 to its occupant agencies and expects to provide 159 million square feet of rental space in 2025 and 157 million in 2026.

Building Operations.—The Building Operations program provides services for both GSA-controlled federally owned and non-fully serviced leased facilities, as well as for the administration and management of all PBS real property programs. The Building Services allocation supports costs for cleaning, utilities, maintenance, and building services; the Salaries and Expenses allocation supports PBS personnel costs excluding reimbursable FTE, PBS-specific IT applications, and PBS contribution to GSAs WCF.

Other Programs.—When requested by other Federal agencies, the Public Buildings Service provides, on a reimbursable basis, building services such as tenant alterations, cleaning, utilities, and other operations, which are in excess of those services provided within the standard commercial rental charges.

Object Classification (in millions of dollars)

Identification code 047–4542–0–4–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	20	.....	.....
25.4 Operation and maintenance of facilities	30	.....	.....
31.0 Equipment	2	.....	.....
32.0 Land and structures	1,189	1,810	3,134
99.0 Direct obligations	1,241	1,810	3,134
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	671	684	506
11.3 Other than full-time permanent	9	5	4
11.5 Other personnel compensation	16	18	13

11.9	Total personnel compensation	696	707	523
12.1	Civilian personnel benefits	258	247	236
13.0	Benefits for former personnel .....	.....	45	14
21.0	Travel and transportation of persons	6	11	11
23.1	Rental payments to GSA	21	.....	.....
23.2	Rental payments to others	5,779	5,607	5,574
23.3	Communications, utilities, and miscellaneous charges	437	493	493
25.1	Advisory and assistance services	559	324	301
25.2	Other services from non-Federal sources	50	63	55
25.3	Other goods and services from Federal sources	519	519	487
25.4	Operation and maintenance of facilities	2,438	2,243	2,311
25.7	Operation and maintenance of equipment	6	45	34
26.0	Supplies and materials	7	9	10
31.0	Equipment	96	104	94
32.0	Land and structures	838	1,583	1,619
43.0	Interest and dividends .....	.....	49	49
44.0	Refunds	29	.....	67
99.0	Reimbursable obligations	11,739	12,049	11,878
99.5	Adjustment for rounding	4	1	.....
99.9	Total new obligations, unexpired accounts	12,984	13,860	15,012

Employment Summary

Identification code 047-4542-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	5,558	5,623	4,195

FEDERAL BUILDINGS FUND

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of the Federal Capital Revolving Fund Act of 2026 (in this heading "the Act"), amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for installment acquisition payments in the amount of \$67,000,000, to remain available until expended, for the first annual repayment to the Federal Capital Revolving Fund: Provided, That \$67,000,000 shall be for projects included in the Public Building Service's Nationwide Consolidation Projects Program with a minimum project value of \$250,000,000: Provided further, That \$1,000,000,000 is approved for a purchase transfer, as defined in the Act, from the Federal Capital Revolving Fund for projects included in the Public Building Service's Nationwide Consolidation Projects Program with a minimum project value of \$250,000,000: Provided further, That such projects, as defined in the Act, shall be considered designated and approved pursuant to such Act, contingent upon the President's subsequent approval and designation as provided in the Act.

Program and Financing (in millions of dollars)

Identification code 047-4542-2-4-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0804 Installment acquisition payments	67
0809 Reimbursable program activities, subtotal	67
0821 Federal Capital Revolving Fund	1,000
0900 Total new obligations, unexpired accounts	1,067
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	67
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,000
1900 Budget authority (total)	1,067
1930 Total budgetary resources available	1,067
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,067
3020 Outlays (gross)	-97
3050 Unpaid obligations, end of year	970
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	970

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	.....	.....	67
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	67
Mandatory:			
4090 Budget authority, gross .....	.....	.....	1,000

Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	.....	-1,000
4180 Budget authority, net (total) .....	.....	.....	67
4190 Outlays, net (total) .....	.....	.....	-903

The President's Budget proposes \$67,000,000 for the first repayment of fifteen annual repayments associated with the first project program identified for funding through the Federal Capital Revolving Fund. The Administration proposes a Public Buildings Service Nationwide Consolidation Projects Program in support of consolidation to improve utilization of Federally occupied space.

Federal Capital Revolving Fund Project

Project	Dollars in Thousands
Public Buildings Service Nationwide Consolidation Projects Program	67,000

Object Classification (in millions of dollars)

Identification code 047-4542-2-4-804	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
32.0 Land and structures	1,000
94.0 Financial transfers	67
99.9 Total new obligations, unexpired accounts	1,067

FEDERAL CAPITAL REVOLVING FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 047-4614-2-4-804	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	67
1900 Budget authority (total)	67
1930 Total budgetary resources available	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	67
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	67
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-67
4180 Budget authority, net (total)
4190 Outlays, net (total)	-67

This account provides for the operation of the Federal Capital Revolving Fund (FCRF). The FCRF will finance the construction, renovation, and purchase of federally owned civilian real property assets. The corpus of the FCRF is proposed as mandatory funding in the President's Budget.

In summary, the FCRF will create a mechanism that is similar to a capital investment budget but operates within the traditional scoring guidelines used for the Federal budget. Upon approval in an appropriations act, the FCRF will transfer funds to agencies to finance large-dollar real property purchases, renovations and construction. Purchasing agencies are then required to repay the FCRF using discretionary appropriations over a period up to 15 years.

FEDERAL CAPITAL REVOLVING FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 047-4614-4-4-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	1,000

FEDERAL CAPITAL REVOLVING FUND—Continued
Program and Financing—Continued

Identification code 047-4614-4-4-804	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 94.0)			1,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			10,000
1900 Budget authority (total)			10,000
1930 Total budgetary resources available			10,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			9,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,000
3020 Outlays (gross)			-1,000
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			10,000
Outlays, gross:			
4100 Outlays from new mandatory authority			1,000
4180 Budget authority, net (total)			10,000
4190 Outlays, net (total)			1,000

The President's Budget reflects \$10 billion in funding in support of the Administration proposal to support a new Federal Capital Revolving Fund (FCRF) to finance federally-owned civilian real property projects.

The FCRF will create a mechanism that is similar to a capital budget but operates within the traditional rules used for the Federal budget. Upon approval in an Appropriations Act, the revolving fund will transfer money to agencies to finance large-dollar real property purchases. Executing agencies will then be required to repay the fund in 15 equal annual amounts using discretionary appropriations.

As a result, purchases/construction/renovation of real property assets will no longer compete with annual operating and programmatic expenses for the limited funding available under tight discretionary caps. Instead, agencies will pay for real property over time as it is utilized. Repayments will be made from future appropriations, which will incentivize project selection based on highest mission need and return on investment, including future cost avoidance. The repayments will also replenish the revolving fund so that real property can continually be replaced as needed.

ASSET PROCEEDS AND SPACE MANAGEMENT FUND

For carrying out section 16(b) of the Federal Asset Sales and Transfer Act of 2016 (40 U.S.C. 1303 note), \$193,328,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	193	193	330
Receipts:			
Current law:			
1130 Asset Proceeds, Asset Proceeds and Space Management Fund		137	
2000 Total: Balances and receipts	193	330	330
Appropriations:			
Current law:			
2101 Asset Proceeds and Space Management Fund			-193
5099 Balance, end of year	193	330	137

Program and Financing (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Relocation and Disposal Activities			147

Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	33	33	33
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)			193
1930 Total budgetary resources available	33	33	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	33	33	79

Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	12	1	
3010 New obligations, unexpired accounts			147
3020 Outlays (gross)	-11	-1	
3050 Unpaid obligations, end of year	1		147
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	1	
3200 Obligated balance, end of year	1		147

Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross			193
Outlays, gross:			
4011 Outlays from discretionary balances	11	1	
4180 Budget authority, net (total)			193
4190 Outlays, net (total)	11	1	

This activity provides for the purposes of carrying out actions pursuant to the Public Buildings Reform Board (PBRB) recommendations for civilian real property. In addition, amounts received from the sale of any civilian real property pursuant to an OMB-approved recommendation of the PBRB are available, as provided in appropriations Acts. The Federal Asset Sales and Transfer Act authorized uses include co-location, redevelopment, re-configuration of space, disposal, covering costs associated with sales transactions, acquiring land, construction, constructing replacement facilities, conducting advance planning and design as may be required to transfer functions from a Federal asset or property to another Federal civilian property, and other actions recommended by the PBRB for Federal agencies.

Object Classification (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
24.0 Printing and reproduction			4
25.1 Advisory and assistance services			143
99.0 Direct obligations			147
99.9 Total new obligations, unexpired accounts			147

REAL PROPERTY RELOCATION

Program and Financing (in millions of dollars)

Identification code 047-0535-0-1-804	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	11	11
1930 Total budgetary resources available	11	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	11	11
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This appropriation covers relocation costs involved in moving agencies from valuable underutilized property, targeted for public sale, to facilities determined to be more economically suitable to their needs. Relocation and disposal is considered when the benefit/cost ratio is at least 2:1. The sale of these valuable underutilized properties would provide significant revenue to the Treasury and would far outweigh the relocation costs involved.

No appropriation is requested for this program in 2026. The General Services Administration will solicit relocation proposals from agencies.

DISPOSAL OF SURPLUS REAL AND RELATED PERSONAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5254-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	85	76	84
Receipts:			
Current law:			
1130 Receipts of Rent, Leases and Lease Payments for Government Owned Real Property		3	3
1130 Other Receipts, Surplus Real and Related Personal Property	7	8	8
1130 Transfers of Surplus Real and Related Personal Property Receipts	-16	6	6
1199 Total current law receipts	-9	17	17
1999 Total receipts	-9	17	17
2000 Total: Balances and receipts	76	93	101
Appropriations:			
Current law:			
2101 Disposal of Surplus Real and Related Personal Property	-2	-10	-10
2132 Disposal of Surplus Real and Related Personal Property	1	1	1
2199 Total current law appropriations	-1	-9	-9
2999 Total appropriations	-1	-9	-9
Special and trust fund receipts returned:			
3010 Disposal of Surplus Real and Related Personal Property	1		
5099 Balance, end of year	76	84	92

Program and Financing (in millions of dollars)

Identification code 047-5254-0-2-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Real Property Utilization and Disposal	1	9	9
0900 Total new obligations, unexpired accounts (object class 25.1)	1	9	9
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	10	10
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	1	9	9
1930 Total budgetary resources available	1	9	9
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	5	4	4
1953 Expired unobligated balance, end of year	4	4	4
1954 Unobligated balance canceling	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	1	9	9
3020 Outlays (gross)		-9	-9
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority		8	8
4101 Outlays from mandatory balances		1	1
4110 Outlays, gross (total)		9	9
4180 Budget authority, net (total)	1	9	9
4190 Outlays, net (total)		9	9

This mandatory appropriation provides for the efficient disposal of real property assets that no longer meet the needs of landholding Federal

agencies. The following costs are paid through receipts from such disposals each fiscal year: fees of auctioneers, brokers, appraisers, and environmental consultants; surveying costs; costs of advertising; costs of environmental and historical preservation services; highest and best use of property studies; property utilization studies; deed compliance inspections; and other disposal costs. GSA leverages the expertise of auctioneers and brokers familiar with local markets to accelerate the disposal of surplus real property.

SUPPLY AND TECHNOLOGY ACTIVITIES

Federal Funds

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT ADMINISTRATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5250-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	58	51	46
Receipts:			
Current law:			
1130 Recoveries of Transportation Charges	10	6	5
2000 Total: Balances and receipts	68	57	51
Appropriations:			
Current law:			
2101 Expenses of Transportation Audit Contracts and Contract Administration	-18	-12	-12
2132 Expenses of Transportation Audit Contracts and Contract Administration	1	1	1
2199 Total current law appropriations	-17	-11	-11
2999 Total appropriations	-17	-11	-11
5099 Balance, end of year	51	46	40

Program and Financing (in millions of dollars)

Identification code 047-5250-0-2-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Audit contracts and contract administration	14	11	11
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	12	12
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	17	11	11
1930 Total budgetary resources available	17	12	12
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	1	1	1
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	2		
1952 Expired unobligated balance, start of year	6	8	8
1953 Expired unobligated balance, end of year	6	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	5
3010 New obligations, unexpired accounts	14	11	11
3020 Outlays (gross)	-14	-11	-10
3050 Unpaid obligations, end of year	5	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	5
3200 Obligated balance, end of year	5	5	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	17	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority	13	7	7
4101 Outlays from mandatory balances	1	4	3
4110 Outlays, gross (total)	14	11	10
4180 Budget authority, net (total)	17	11	11
4190 Outlays, net (total)	14	11	10

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT
ADMINISTRATION—Continued

This permanent, indefinite appropriation provides for the detection and recovery of overpayments to carriers for Government moves under rate and service agreements established by the U.S. General Services Administration (GSA) or other Federal agency transportation managers. Program expenses are financed from overcharges collected from transportation service providers (TSPs) as a result of post payment audits examining the validity, propriety, and conformity of charges with the proper rate authority. Funds recovered in excess of expenses are returned to the U.S. Department of the Treasury.

Object Classification (in millions of dollars)

Identification code 047–5250–0–2–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	2	.....
12.1 Civilian personnel benefits	1	1	.....
13.0 Benefits for former personnel .....	.....	2	.....
25.1 Advisory and assistance services	3	2	.....
25.3 Other goods and services from Federal sources	2	1	.....
42.0 Insurance claims and indemnities	5	1	11
99.0 Direct obligations	14	9	11
99.5 Adjustment for rounding .....	.....	2	.....
99.9 Total new obligations, unexpired accounts	14	11	11

Employment Summary

Identification code 047–5250–0–2–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	27	24	.....

ACQUISITION SERVICES FUND

Program and Financing (in millions of dollars)

Identification code 047–4534–0–4–804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 ARP Transferred Funds	21	44	44
0700 Direct program activities, subtotal	21	44	44
0850 Assisted Acquisition Services (AAS) - Flow-Thru	20,831	21,002	21,711
0851 Information Technology Category (ITC) - Flow-Thru	470	335	217
0852 General Supplies and Services (GSS) - Flow-Thru	1,673	1,771	1,917
0853 Travel, Transportation and Logistics (ITL) - Flow-Thru	4,797	2,864	3,104
0854 Technology Transformation Services (TTS) - Flow Thru	83	54	100
0856 Integrated Award Environment (Total Operating Exp + Reserves)	142	166	141
0857 Acquisition Services Fund - Operating (Total Operating Exp + Reserves)	1,551	7,914	8,075
0858 Professional Services and Human Capital (PSHC) Flow-Thru	3	.....	.....
0899 Total reimbursable obligations	29,550	34,106	35,265
0900 Total new obligations, unexpired accounts	29,571	34,150	35,309
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,593	3,861	1,060
1011 Unobligated balance transfer from other acct TMF-ARP [047–0616]	54	28	.....
1021 Recoveries of prior year unpaid obligations	1,733	1,733	1,733
1033 Recoveries of prior year paid obligations	9	.....	.....
1070 Unobligated balance (total)	5,389	5,622	2,793
Budget authority:			
1800 Spending authority from offsetting collections, mandatory: Collected	27,167	29,588	33,130
1801 Change in uncollected payments, Federal sources	876	.....	.....
1850 Spending auth from offsetting collections, mand (total)	28,043	29,588	33,130
1900 Budget authority (total)	28,043	29,588	33,130
1930 Total budgetary resources available	33,432	35,210	35,923
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,861	1,060	614

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19,110	19,622	21,651
3010 New obligations, unexpired accounts	29,571	34,150	35,309
3020 Outlays (gross)	-27,326	-30,388	-31,805
3040 Recoveries of prior year unpaid obligations, unexpired	-1,733	-1,733	-1,733
3050 Unpaid obligations, end of year	19,622	21,651	23,422
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20,485	-21,361	-21,361
3070 Change in uncollected pymts, Fed sources, unexpired	-876	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-21,361	-21,361	-21,361
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1,375	-1,739	290
3200 Obligated balance, end of year	-1,739	290	2,061

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	28,043	29,588	33,130
Outlays, gross:			
4100 Outlays from new mandatory authority	10,889	11,835	13,252
4101 Outlays from mandatory balances	16,437	18,553	18,553
4110 Outlays, gross (total)	27,326	30,388	31,805
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-25,967	-29,588	-33,130
4123 Non-Federal sources	-1,209	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-27,176	-29,588	-33,130
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-876	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	9	.....	.....
4150 Additional offsets against budget authority only (total)	-867	.....	.....
4170 Outlays, net (mandatory)	150	800	-1,325
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	150	800	-1,325

The Acquisition Services Fund (ASF) is a full cost recovery revolving fund financing a majority of the Federal Acquisition Service's (FAS) operations. FAS also includes organizations that are funded out of the Operating Expense appropriation, the Transportation Audits warrant, and the Federal Citizen Services Fund (FCSF). The ASF provides for the acquisition of information technology (IT) solutions, telecommunications, motor vehicles, supplies, and a wide range of goods and services for Federal agencies. This fund recovers costs through fees charged to Federal agencies for services rendered and commodities provided.

The ASF is authorized by section 321 of title 40, United States Code, which requires the Administrator to establish rates to be charged to agencies receiving services that: 1) recover costs; and 2) provide for the cost and capital requirements of the ASF. The ASF is authorized to retain earnings to cover these costs, such as replacing fleet vehicles, maintaining supply inventories adequate for customer needs, and funding anticipated operating needs specified by the Cost and Capital Plan.

The ASF currently funds six business portfolios, one strategic initiative, and three legacy integrator support offices within FAS:

Assisted Acquisition Services (AAS).—This portfolio assists agencies in making informed procurement decisions and serves as a center of acquisition excellence for the Federal community. AAS provides acquisition, technical, and project management services related to information technology and professional services at the best value.

Office of General Supplies and Services Categories (GS&S).—This portfolio provides partner agencies with general products such as furniture, office supplies, and hardware products. GS&S centralizes acquisitions on behalf of the Government to strategically procure goods and services at reduced costs while ensuring regulatory compliance for partner agency procurements. This portfolio also provides personal property disposal services to partner agencies, which are partially funded by the Operating Expenses appropriation.

Information Technology Category (ITC).—This portfolio provides access to a wide range of commercial and custom IT products, hardware, software, telecommunications, and security services and solutions to Federal, state, and local agencies.

Professional Services & Human Capital Categories (PSHC).—This portfolio provides Federal agencies with professional and human capital services contract solutions, including payment solutions through the GSA SmartPay program.

Technology Transformation Services (TTS).—This portfolio partners with Government agencies to transform the way they build, buy, and share technology by using modern methodologies and technologies to help Federal agencies improve the public's digital experience with the Government. TTS helps agencies make their services more accessible, efficient, and effective with modern applications, platforms, processes, personnel, and software solutions.

Travel, Transportation, and Logistics Categories (TTL).—This portfolio provides partner agencies with travel, transportation, and relocation services; motor vehicle acquisition; and motor vehicle fleet leasing services.

Integrated Award Environment (IAE).—This strategic initiative provides centralized technology to support a cohesive Federal award environment. As a result of a reorganization in 2022, IAE was realigned organizationally to the Technology Transformation Services (TTS). IAE provides a Government-wide service, in collaboration with governance groups of interagency experts by delivering technology solutions to manage the collection and display of standardized data that is critical to maintaining the integrity of Federal procurement and financial assistance awarding processes and navigating the Federal acquisition lifecycle.

FAS Integrators.—These offices support the business portfolios by providing strategic, organizational, and policy guidance to the business units.

Object Classification (in millions of dollars)

Identification code 047-4534-0-4-804	2024 actual	2025 est.	2026 est.
25.1 Direct obligations: Advisory and assistance services	21	44	44
99.0 Direct obligations	21	44	44
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	507	576	453
11.3 Other than full-time permanent	25	1	1
11.5 Other personnel compensation	13	13	10
11.9 Total personnel compensation	545	590	464
12.1 Civilian personnel benefits	197	220	172
21.0 Travel and transportation of persons	12	14	18
22.0 Transportation of things	307	14	14
23.1 Rental payments to GSA	17	17	18
23.3 Communications, utilities, and miscellaneous charges	179	215	215
24.0 Printing and reproduction	2	3	3
25.1 Advisory and assistance services	21,956	25,469	26,370
25.2 Other services from non-Federal sources	35	7	7
25.3 Other goods and services from Federal sources	387	392	309
25.7 Operation and maintenance of equipment	334	272	253
26.0 Supplies and materials	2,071	2,120	2,273
31.0 Equipment	3,500	4,772	5,149
32.0 Land and structures	2	1	
42.0 Insurance claims and indemnities	6		
99.0 Reimbursable obligations	29,550	34,106	35,265
99.9 Total new obligations, unexpired accounts	29,571	34,150	35,309

Employment Summary

Identification code 047-4534-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	4,096	4,460	2,819

TECHNOLOGY MODERNIZATION FUND

Program and Financing (in millions of dollars)

Identification code 047-0616-0-1-808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 IT Modernization and Development	17	19	12

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	792	434	351
1001 Discretionary unobligated balance brought fwd, Oct 1	213		
1010 Unobligated balance transfer to other accts GSA WCF [047-4540]	-6	-10	
1010 Unobligated balance transfer to other accts USDA [012-4609]	-18		
1010 Unobligated balance transfer to other accts DOL [016-4601]	-19	-19	-19
1010 Unobligated balance transfer to other accts DOE [089-0228]	-9	-4	
1010 Unobligated balance transfer to other accts HUD [086-4586]	-10	-9	
1010 Unobligated balance transfer to other accts DHS ARP [070-0112]	-42		
1010 Unobligated balance transfer to other accts GSA ASF [047-4534]	-54	-28	
1010 Unobligated balance transfer to other accts OPM [024-0100]	-2		
1010 Unobligated balance transfer to other accts Ed [091-0202]	-4		
1010 Unobligated balance transfer to other accts SSS [090-0400]	-2	-1	-1
1010 Unobligated balance transfer to other accts PRC [018-4020]	-1		
1010 Unobligated balance transfer to other accts VA [036-0167]	-12		
1010 Unobligated balance transfer to other accts FTC [029-0100]	-3		
1010 Unobligated balance transfer to other accts NARA [088-4578]		-2	
1010 Unobligated balance transfer to other accts AmeriCorps [485-2722]	-2		
1010 Unobligated balance transfer to other accts USAID [072-0300]	-7	-1	-1
1010 Unobligated balance transfer to other accts USAGM [514-0206]	-4		
1010 Unobligated balance transfer to other accts DOD [021-2020]	-7		
1010 Unobligated balance transfer to other accts DOD [021-2035]	-2		
1010 Unobligated balance transfer to other accts DOI [014-2106]	-3		-2
1010 Unobligated balance transfer to other accts DOT [069-1301]	-2	-3	
1010 Unobligated balance transfer to other accts HHS [075-0128]	-6	-7	-7
1010 Unobligated balance transfer to other accts NTSB [424-0310]	-8	-2	
1010 Unobligated balance transfer to other accts DOT [069-0102]	-3	-5	-2
1010 Unobligated balance transfer to other accts DOC [013-0500]	-6	-4	
1010 Unobligated balance transfer to other accts DOC [013-2047]	-5	-4	-3
1010 Unobligated balance transfer to other accts DOJ [015-0319]	-26	-15	
1010 Unobligated balance transfer to other accts DOS [019-0120]	-17		
1010 Unobligated balance transfer to other accts FEC [360-1600]	-6	-3	
1010 Unobligated balance transfer to other accts NASA [080-0122]	-4		
1010 Unobligated balance transfer to other accts NLRB [420-0100]	-7		
1010 Unobligated balance transfer to other accts DOI [014-1109]		-2	
1010 Unobligated balance transfer to other accts DOE [089-0309]		-2	
1011 Unobligated balance transfer from other acct GSA/FCS [047-4549]	1		
1070 Unobligated balance (total)	496	313	316
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-100	-13	
Spending authority from offsetting collections, discretionary:			
1700 Collected	55	70	70
1900 Budget authority (total)	-45	57	70
1930 Total budgetary resources available	451	370	386
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	434	351	374

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	12
3010 New obligations, unexpired accounts	17	19	12

TECHNOLOGY MODERNIZATION FUND—Continued
Program and Financing—Continued

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
3020 Outlays (gross)	-16	-9	.....
3050 Unpaid obligations, end of year	2	12	24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	12
3200 Obligated balance, end of year	2	12	24
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	55	70	70
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-55	-70	-70
Mandatory:			
4090 Budget authority, gross	-100	-13	.....
Outlays, gross:			
4101 Outlays from mandatory balances	16	9	.....
4180 Budget authority, net (total)	-100	-13	.....
4190 Outlays, net (total)	-39	-61	-70

The American public increasingly expects their government to match the simple, seamless, and secure digital experiences they enjoy in everyday activities, from online banking to food delivery. The public's interactions with on-demand services and information collection are easy, understandable, convenient, secure, and fast—and they demand the same standard for government services. Every interaction between the government and the public is an opportunity to demonstrate the government's ability to deliver on these expectations and increase public trust.

The Technology Modernization Fund (TMF) is an innovative investment program transforming the way agencies deliver secure and modern services to the American public. Cybersecurity, interoperability, and removing costly legacy systems are our top investment priorities. With the support of the TMF Program Management Office (PMO), our federal agency investments are putting delivery at the center of everything Government does, rather than siloed funding streams or organizational structures. Transformative technology is not merely about updating software and hardware; it is the capacity of the Government to adapt.

The National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91), Subtitle Modernizing Government Technology (MGT) Act, Section 1078 established the TMF and Technology Modernization Board (TMF Board or Board). The TMF is administered by the Administrator of the General Services Administration (GSA), in accordance with OMB guidance and recommendations made by the interagency TMF Board established by the MGT Act. The Board is chaired by the Federal Chief Information Officer and comprises six additional voting members, delineated in the Act, possessing expertise in IT development, financial management, cybersecurity, privacy, and acquisition. Additionally, alternate Board members provide further expertise and can stand as a voting Board member. The MGT Act authorizes the Administrator (of GSA) to transfer appropriations and collections in the TMF to other agencies as recommended by the TMF Board. The American Rescue Plan Act of 2021 (Public Law 117–2) added an additional \$1 billion appropriation to the TMF of which \$113 million has since been rescinded by Congress.

Object Classification (in millions of dollars)

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	4	2
11.3 Other than full-time permanent	1	.....	.....
11.9 Total personnel compensation	3	4	2
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	1	1	.....
25.3 Other goods and services from Federal sources	2	2	2
94.0 Financial transfers	10	11	7
99.0 Direct obligations	17	19	12

99.9	Total new obligations, unexpired accounts	17	19	12
------	---	----	----	----

Employment Summary

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	23	30	30

GENERAL ACTIVITIES

Federal Funds

GOVERNMENT-WIDE POLICY

For expenses authorized by law, not otherwise provided for, for Government-wide policy associated with the management of real and personal property assets and certain administrative services; Government-wide policy support responsibilities relating to acquisition, travel, motor vehicles, information technology management, and related technology activities; and services as authorized by 5 U.S.C. 3109; and evaluation activities as authorized by statute; \$64,000,000, of which \$4,000,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 047–0401–0–1–804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Government-wide policy	75	70	64
0801 Government-wide Policy (Reimbursable)	32	38	38
0900 Total new obligations, unexpired accounts	107	108	102
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	29	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	70	70	64
Spending authority from offsetting collections, discretionary:			
1700 Collected	41	40	38
1701 Change in uncollected payments, Federal sources	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	38	40	38
1900 Budget authority (total)	108	110	102
1930 Total budgetary resources available	139	139	133
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	29	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	51	54	52
3010 New obligations, unexpired accounts	107	108	102
3011 Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020 Outlays (gross)	-105	-110	-105
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	54	52	49
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	42	50	48
3200 Obligated balance, end of year	50	48	45

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	108	110	102
Outlays, gross:			
4010 Outlays from new discretionary authority	46	63	57
4011 Outlays from discretionary balances	59	47	48
4020 Outlays, gross (total)	105	110	105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-42	-42	-39
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	3	.....	.....

4052	Offsetting collections credited to expired accounts	1	2	1
4060	Additional offsets against budget authority only (total)	4	2	1
4070	Budget authority, net (discretionary)	70	70	64
4080	Outlays, net (discretionary)	63	68	66
4180	Budget authority, net (total)	70	70	64
4190	Outlays, net (total)	63	68	66

This appropriation provides for the activities of the Office of Government-wide Policy (OGP). OGP works cooperatively with other agencies to develop and evaluate a wide-ranging set of policies to improve Government operations: acquisition and acquisition workforce career development; real property; personal property; travel, transportation management, mail management, relocation policy, motor vehicles, and aircraft; advisory committee management; information technology (IT) and cybersecurity; evaluation practices; and regulatory information. OGP also collaborates with agencies and other primary government organizations to provide support for the execution of Government-wide priorities and programs. These programs include program management support for Government-wide shared services, cross-agency priority (CAP) goals in the President's Management Agenda (PMA) and IT programs. OGP identifies and shares policies and best practices to drive savings, efficiency, and effectiveness across the Federal Government.

In FY 2026, OGP will consist of six component offices including: the Office of Asset and Transportation Management; the Office of Evidence and Analysis; the Office of Technology Policy; the Office of Evaluation Sciences; the Office of Acquisition Policy; and the Office of Shared Solutions and Performance Improvement.

Object Classification (in millions of dollars)

Identification code 047—0401—0—1—804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	21	24	21
11.5 Other personnel compensation	1		1
11.9 Total personnel compensation	22	24	22
12.1 Civilian personnel benefits	8	9	8
23.1 Rental payments to GSA	2	1	1
25.1 Advisory and assistance services	24	18	18
25.3 Other goods and services from Federal sources	18	17	14
99.0 Direct obligations	74	69	63
99.0 Reimbursable obligations	32	37	37
99.5 Adjustment for rounding	1	2	2
99.9 Total new obligations, unexpired accounts	107	108	102

Employment Summary

Identification code 047—0401—0—1—804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	137	163	136
2001 Reimbursable civilian full-time equivalent employment	28	28	28

OPERATING EXPENSES

For expenses authorized by law, not otherwise provided for, for Government-wide activities associated with utilization and donation of surplus personal property; disposal of real property; agency-wide policy direction, and management; and services as authorized by 5 U.S.C. 3109; \$48,000,000, of which not to exceed \$7,500 is for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 047—0110—0—1—804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Expenses (Direct)	52	54	48
0801 Operating Expenses (Reimbursable)	2	12	12

0900	Total new obligations, unexpired accounts	54	66	60
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	54	54	48
Spending authority from offsetting collections, discretionary:				
1700	Collected	1	12	12
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	5	12	12
1900	Budget authority (total)	59	66	60
1930	Total budgetary resources available	63	70	64
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	14	15	9
3010	New obligations, unexpired accounts	54	66	60
3020	Outlays (gross)	-52	-72	-61
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	15	9	8
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	11	11	5
3200	Obligated balance, end of year	11	5	4

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	59	66	60
Outlays, gross:				
4010	Outlays from new discretionary authority	44	57	52
4011	Outlays from discretionary balances	8	15	9
4020	Outlays, gross (total)	52	72	61
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2	-12	-12
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)	54	54	48
4080	Outlays, net (discretionary)	50	60	49
4180	Budget authority, net (total)	54	54	48
4190	Outlays, net (total)	50	60	49

The major programs funded by this appropriation include the personal property utilization and donation activities of the Federal Acquisition Service (FAS); the real property utilization and disposal activities of the Public Buildings Service (PBS); and Executive Management and Administration activities including support of Government-wide mission-assurance activities. This appropriation supports a variety of operational activities that are not feasible or appropriate for a user fee arrangement.

Object Classification (in millions of dollars)

Identification code 047—0110—0—1—804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	27	21
11.3 Other than full-time permanent	2		
11.9 Total personnel compensation	24	27	21
12.1 Civilian personnel benefits	9	9	7
21.0 Travel and transportation of persons	1	1	2
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	6	6	7
25.3 Other goods and services from Federal sources	8	7	7
31.0 Equipment	3	3	3
99.0 Direct obligations	52	54	48
99.0 Reimbursable obligations	2	10	10

OPERATING EXPENSES—Continued
Object Classification—Continued

Identification code 047–0110–0–1–804	2024 actual	2025 est.	2026 est.
99.5 Adjustment for rounding		2	2
99.9 Total new obligations, unexpired accounts	54	66	60

Employment Summary

Identification code 047–0110–0–1–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	179	215	173
2001 Reimbursable civilian full-time equivalent employment	6	7	7

CIVILIAN BOARD OF CONTRACT APPEALS

For expenses authorized by law, not otherwise provided for, for the activities associated with the Civilian Board of Contract Appeals, \$10,248,000, of which \$2,000,000 shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	10	10	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	10
1900 Budget authority (total)	10	10	10
1930 Total budgetary resources available	12	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	
3010 New obligations, unexpired accounts	10	10	10
3020 Outlays (gross)	-9	-12	-10
3050 Unpaid obligations, end of year	2		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	-1
3200 Obligated balance, end of year	1	-1	-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority	9	10	10
4011 Outlays from discretionary balances		2	
4020 Outlays, gross (total)	9	12	10
4180 Budget authority, net (total)	10	10	10
4190 Outlays, net (total)	9	12	10

The Civilian Board of Contract Appeals (CBCA) provides the prompt, efficient, and inexpensive resolution of various disputes involving Federal executive branch agencies and individuals, federal contractors, and governments of states and localities that Congress has directly or indirectly tasked the CBCA with resolving. The CBCA adjudicates contract disputes under the Contract Disputes Act (CDA) between Government contractors and all civilian executive agencies other than the National Aeronautics and Space Administration (NASA), the United States Postal Service (USPS), the Postal Regulatory Commission (PRC), and the Tennessee Valley Authority (TVA). Resolving CDA disputes can be accomplished by holding

a hearing, deciding on the record, or achieving settlement through alternative dispute resolution (ADR). To accomplish this, the CBCA judges will hold a hearing or engage in ADR in the CBCA's offices or they will travel, at the CBCA's expense, to a mutually agreed upon location.

Object Classification (in millions of dollars)

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	5	5
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	3	3	3
99.0 Direct obligations	9	10	10
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	10	10	10

Employment Summary

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	31	41	41

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General and services authorized by 5 U.S.C. 3109, \$73,837,000: Provided, That not to exceed \$50,000 shall be available for payment for information and detection of fraud against the Government, including payment for recovery of stolen Government property: Provided further, That not to exceed \$2,500 shall be available for awards to employees of other Federal agencies and private citizens in recognition of efforts and initiatives resulting in enhanced Office of Inspector General effectiveness.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 047–0108–0–1–804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Inspector General (Direct)	72	74	74
0802 Office of Inspector General (Reimbursable)		1	1
0900 Total new obligations, unexpired accounts	72	75	75
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	74	74	74
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	1
1900 Budget authority (total)	74	75	75
1930 Total budgetary resources available	78	78	78
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	14	14
3010 New obligations, unexpired accounts	72	75	75
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-71	-75	-74
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	14	14	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	14	14
3200 Obligated balance, end of year	14	14	15
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	74	75	75
Outlays, gross:			
4010 Outlays from new discretionary authority	66	62	62
4011 Outlays from discretionary balances	5	13	12

4020	Outlays, gross (total)	71	75	74
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources		-1	-1
4180	Budget authority, net (total)	74	74	74
4190	Outlays, net (total)	71	74	73

This appropriation provides agency-wide audit, investigative, and inspection functions to identify and correct management and administrative deficiencies within the General Services Administration (GSA), including conditions for existing or potential instances of fraud, waste, and mismanagement. The audit function provides internal audit and contract audit services. Contract audits provide professional advice to GSA contracting officials on accounting and financial matters relative to the negotiation, award, administration, repricing, and settlement of contracts. Internal audits review and evaluate all facets of GSA operations and programs, test internal control systems, and develop information to improve operating efficiencies and enhance customer services. The investigative function provides for the detection and investigation of improper and illegal activities involving GSA programs, personnel, and operations. The inspection function supplements traditional audits and investigations by providing systematic and independent assessments of the design, implementation, and/or results of GSA's operations, programs, or policies.

Object Classification (in millions of dollars)

Identification code 047-0108-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	38	39	39
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	41	42	42
12.1 Civilian personnel benefits	17	17	17
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	4	4	5
25.1 Advisory and assistance services	3	3	2
25.3 Other goods and services from Federal sources	3	3	3
25.7 Operation and maintenance of equipment	2	1	1
31.0 Equipment	1	2	2
99.0 Direct obligations	72	73	73
99.5 Adjustment for rounding		2	2
99.9 Total new obligations, unexpired accounts	72	75	75

Employment Summary

Identification code 047-0108-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	266	267	263
2001 Reimbursable civilian full-time equivalent employment	3	3	3

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

For carrying out the provisions of the Act of August 25, 1958 (3 U.S.C. 102 note), and Public Law 95-138, \$5,353,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 047-0105-0-1-802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Allowances, pensions, and office staff	5	5	5
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	5
1930 Total budgetary resources available	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	5	5

3020	Outlays (gross)	-5	-5	-5
<hr/>				
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5	5	5
Outlays, gross:				
4010	Outlays from new discretionary authority	5	5	5
4180	Budget authority, net (total)	5	5	5
4190	Outlays, net (total)	5	5	5

This appropriation provides pensions, office staff, and related expenses for former Presidents William Clinton, George W. Bush, Barack Obama, and Joseph Biden .

Object Classification (in millions of dollars)

Identification code 047-0105-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former Presidents	1	1	1
23.1 Rental payments to GSA	2	2	2
99.0 Direct obligations	3	3	3
99.5 Adjustment for rounding	2	2	2
99.9 Total new obligations, unexpired accounts	5	5	5

EXPENSES, PRESIDENTIAL TRANSITION**Program and Financing** (in millions of dollars)

Identification code 047-0107-0-1-802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Presidential Transition		19	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		19	
1930 Total budgetary resources available		19	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts		19	
3020 Outlays (gross)		-18	-1
3050 Unpaid obligations, end of year		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		19	
Outlays, gross:			
4010 Outlays from new discretionary authority		18	
4011 Outlays from discretionary balances			1
4020 Outlays, gross (total)		18	1
4180 Budget authority, net (total)		19	
4190 Outlays, net (total)		18	1

This appropriation provides for an orderly transfer of Executive leadership in accordance with the Presidential Transition Act of 1963, as amended. These expenses include costs of \$1,000,000 provided for briefing personnel associated with the incoming administration. New appropriations are generally requested only in Presidential election years.

Object Classification (in millions of dollars)

Identification code 047-0107-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments		1	
21.0 Travel and transportation of persons		2	
23.3 Communications, utilities, and miscellaneous charges		2	
25.1 Advisory and assistance services		12	

EXPENSES, PRESIDENTIAL TRANSITION—Continued
Object Classification—Continued

Identification code 047–0107–0–1–802	2024 actual	2025 est.	2026 est.
99.0 Direct obligations		17	
99.5 Adjustment for rounding		2	
99.9 Total new obligations, unexpired accounts		19	

PRE-ELECTION PRESIDENTIAL TRANSITION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 047–0603–0–1–802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pre-Election Transition	1	10	
0900 Total new obligations, unexpired accounts	1	10	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	10	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10		
1930 Total budgetary resources available	11	10	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	
3010 New obligations, unexpired accounts	1	10	
3020 Outlays (gross)		-11	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10		
Outlays, gross:			
4011 Outlays from discretionary balances		11	
4180 Budget authority, net (total)	10		
4190 Outlays, net (total)		11	

In accordance with the Presidential Transition Act of 1963, as amended, the Pre-Election Presidential Transition appropriation enables GSA to provide suitable office space for Pre-Election transition activities, acquire communication services and information technology equipment, and for printing and supplies associated with the potential transition. New appropriations are generally requested only the year before a Presidential election year.

Object Classification (in millions of dollars)

Identification code 047–0603–0–1–802	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources		10	
99.0 Direct obligations		10	
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	1	10	

ACQUISITION WORKFORCE TRAINING FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	6	25	22
Receipts:			
Current law:			
1140 Acquisition Workforce Training Fund	19	14	14
2000 Total: Balances and receipts	25	39	36
Appropriations:			
Current law:			
2101 Acquisition Workforce Training Fund		-17	-17
5099 Balance, end of year	25	22	19

Program and Financing (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Acquisition Workforce Training	15	17	17
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		17	17
1930 Total budgetary resources available	23	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	15	14
3010 New obligations, unexpired accounts	15	17	17
3020 Outlays (gross)	-11	-18	-17
3050 Unpaid obligations, end of year	15	14	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	15	14
3200 Obligated balance, end of year	15	14	14
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		17	17
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	11	17	16
4110 Outlays, gross (total)	11	18	17
4180 Budget authority, net (total)		17	17
4190 Outlays, net (total)	11	18	17

The Acquisition Workforce Training Fund (AWTF) is a permanent, indefinite appropriation providing a source of funds to train the Federal acquisition workforce. The AWTF is currently financed through a credit of five percent of the fees collected from non-Department of Defense activities by the General Services Administration (GSA) and other civilian agencies that manage Government-wide Acquisition Contracts (GWACs), Multiple Award Schedules (MAS) contracts entered into by the Administrator of General Services, and other multi-agency contracts. Receipts are available for expenditure in the fiscal year collected, in addition to the two following fiscal years. The AWTF is managed by the Administrator of General Services through GSA's Federal Acquisition Institute (FAI) in consultation with the Office of Federal Procurement Policy, and the FAI Board of Directors. The fund was created to ensure that the Government's non-defense acquisition workforce has sufficient training resources to adapt to the changing nature of Federal Government acquisition.

Object Classification (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	3	3
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	6	7	7

25.3	Other goods and services from Federal sources	6	6	6
99.0	Direct obligations	15	17	17
99.9	Total new obligations, unexpired accounts	15	17	17

Employment Summary

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	16	18	18

FEDERAL CITIZEN SERVICES FUND

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604; and for necessary expenses authorized by law in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology; \$70,000,000, to be deposited into the Federal Citizen Services Fund: Provided, That the previous amount may be transferred to Federal agencies to carry out the purpose of the Federal Citizen Services Fund: Provided further, That the appropriations, revenues, reimbursements, and collections deposited into the Fund shall be available until expended for necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604 and for necessary expenses in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology: Provided further, That the transfer authorities provided herein shall be in addition to any other transfer authority provided in this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 047–4549–0–4–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Products and Programs	76	88	64
0003 Digital Services	6	6	6
0004 American Rescue Plan	53		
0799 Total direct obligations	135	94	70
0802 Federal Citizen Services Fund (Reimbursable)	61	99	97
0900 Total new obligations, unexpired accounts	196	193	167

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	121	88	61
1001 Discretionary unobligated balance brought fwd, Oct 1	74		
1010 Unobligated balance transfer to other accts [047–0616]	-1		
1021 Recoveries of prior year unpaid obligations	10		30
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	131	88	91
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	75	75	70
Spending authority from offsetting collections, discretionary:			
1700 Collected	62	75	91
1701 Change in uncollected payments, Federal sources	16	16	18
1750 Spending auth from offsetting collections, disc (total)	78	91	109
1900 Budget authority (total)	153	166	179
1930 Total budgetary resources available	284	254	270
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	88	61	103

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	86	95	63
3010 New obligations, unexpired accounts	196	193	167
3020 Outlays (gross)	-177	-225	-182
3040 Recoveries of prior year unpaid obligations, unexpired	-10		-30
3050 Unpaid obligations, end of year	95	63	18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-36	-52	-68
3070 Change in uncollected pymts, Fed sources, unexpired	-16	-16	-18
3090 Uncollected pymts, Fed sources, end of year	-52	-68	-86

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	50	43	-5
3200 Obligated balance, end of year	43	-5	-68

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	153	166	179
Outlays, gross:			
4010 Outlays from new discretionary authority	60	123	139
4011 Outlays from discretionary balances	67	100	43
4020 Outlays, gross (total)	127	223	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-63	-75	-91
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-16	-16	-18
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	-15	-16	-18
4070 Budget authority, net (discretionary)	75	75	70
4080 Outlays, net (discretionary)	64	148	91
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	50	2	
4180 Budget authority, net (total)	75	75	70
4190 Outlays, net (total)	114	150	91

Memorandum (non-add) entries:

5096 Unexpired unavailable balance, SOY: Appropriations	2	2	2
5098 Unexpired unavailable balance, EOY: Appropriations	2	2	2

The Federal Citizen Services (FCSF) combines public-facing services and agency-facing programs that, together, drive Government-wide transformation. The programs funded by the FCSF offer shared digital services across the Federal enterprise, promote the adoption of the processes and systems that foster innovation, and support Federal agencies in increasing their own capacity to drive digital transformation on behalf of the public.

The FCSF is administered at GSA by Technology Transformation Services (TTS), part of the Federal Acquisition Service. TTS is uniquely situated to provide digital services that cut across Government. The TTS mission is to design and deliver a digital Government with and for the American public. With an expansive view that crosses agency boundaries, TTS is making a difference by delivering value through burden reduction, reuse of digital services, overall better Government experiences, creating economies of scale, and reducing cost.

The FCSF appropriation, agency reimbursements, and authorized Agency Contributions provide for the salaries and expenses of staff and programs authorized by 40 U.S.C. 323 and 44 U.S.C. 3604.

Object Classification (in millions of dollars)

Identification code 047–4549–0–4–376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	16	11	7
11.9 Total personnel compensation	16	11	7
12.1 Civilian personnel benefits	10	6	4
13.0 Benefits for former personnel		8	1
21.0 Travel and transportation of persons	1		
25.1 Advisory and assistance services	61	41	37
25.2 Other services from non-Federal sources	1		
25.3 Other goods and services from Federal sources	46	28	21
99.0 Direct obligations	135	94	70
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	11	17	17
11.5 Other personnel compensation		1	1
11.9 Total personnel compensation	11	18	18
12.1 Civilian personnel benefits	8	12	17
13.0 Benefits for former personnel		9	
21.0 Travel and transportation of persons	1		
25.1 Advisory and assistance services	16	31	33
25.2 Other services from non-Federal sources		1	1
25.3 Other goods and services from Federal sources	23	28	28
31.0 Equipment	1		
99.0 Reimbursable obligations	60	99	97

FEDERAL CITIZEN SERVICES FUND—Continued
Object Classification—Continued

Identification code 047-4549-0-4-376	2024 actual	2025 est.	2026 est.
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	196	193	167

Employment Summary

Identification code 047-4549-0-4-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	96	151	83
2001 Reimbursable civilian full-time equivalent employment	155	244	114

WORKING CAPITAL FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Lapsed Balances		1	1
0002 Working Capital Fund (TMF ARP)	11	12	4
0004 eRulemaking Systems Direct Appropriations	3	4	
0799 Total direct obligations	14	17	5
0801 Working Capital Fund (Reimbursable)	848	877	752
0900 Total new obligations, unexpired accounts	862	894	757

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	191	197	202
1001 Discretionary unobligated balance brought fwd, Oct 1	184		
1011 Unobligated balance transfer from other acct [047-0616]	6	10	
1021 Recoveries of prior year unpaid obligations	12	20	20
1033 Recoveries of prior year paid obligations	11		
1070 Unobligated balance (total)	220	227	222
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	
Spending authority from offsetting collections, discretionary:			
1700 Collected	835	865	905
1900 Budget authority (total)	839	869	905
1930 Total budgetary resources available	1,059	1,096	1,127
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	197	202	370

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	210	230	239
3010 New obligations, unexpired accounts	862	894	757
3020 Outlays (gross)	-830	-865	-896
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-20	-20
3050 Unpaid obligations, end of year	230	239	80
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-11	-11
3090 Uncollected pymts, Fed sources, end of year	-11	-11	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	199	219	228
3200 Obligated balance, end of year	219	228	69

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	839	869	905
Outlays, gross:			
4010 Outlays from new discretionary authority	670	652	679
4011 Outlays from discretionary balances	152	213	217
4020 Outlays, gross (total)	822	865	896
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-846	-865	-905
4040 Offsets against gross budget authority and outlays (total)	-846	-865	-905

Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	11		
4060 Additional offsets against budget authority only (total)	11		
4070 Budget authority, net (discretionary)	4	4	
4080 Outlays, net (discretionary)	-24		-9
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	8		
4180 Budget authority, net (total)	4	4	
4190 Outlays, net (total)	-16		-9

The Working Capital Fund (WCF) is a revolving fund that finances GSA's administrative services. Examples of these core support services include: IT management; budget and financial management; legal services; human resources; equal employment opportunity services; procurement and contracting oversight; emergency planning and response; and facilities management of GSA-occupied space. This account also funds liaison activities with the U.S. Small Business Administration to ensure that small and disadvantaged businesses receive a fair share of the Agency's business. WCF offices also provide external administrative services such as human resource management for other Federal agencies, including small boards and commissions on a reimbursable basis. GSA's WCF operations are divided into four types of services: Internal Services, External Services, Major Equipment Acquisition & Development, and Direct Appropriations.

Object Classification (in millions of dollars)

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	11	14	4
25.3 Other goods and services from Federal sources (Direct Appropriations)	2		
31.0 Equipment	1		
99.0 Direct obligations	14	14	4
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	303	340	279
11.3 Other than full-time permanent	7	1	1
11.5 Other personnel compensation	7	8	8
11.8 Special personal services payments	2		
11.9 Total personnel compensation	319	349	288
12.1 Civilian personnel benefits	123	127	85
21.0 Travel and transportation of persons	6	7	7
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	9	10	8
23.3 Communications, utilities, and miscellaneous charges	21	24	24
25.1 Advisory and assistance services	250	234	213
25.2 Other services from non-Federal sources	3	5	5
25.3 Other goods and services from Federal sources	46	59	58
25.7 Operation and maintenance of equipment	5	32	32
26.0 Supplies and materials	1	1	1
31.0 Equipment	63	28	29
42.0 Insurance claims and indemnities	1		
99.0 Reimbursable obligations	848	877	751
99.5 Adjustment for rounding		3	2
99.9 Total new obligations, unexpired accounts	862	894	757

Employment Summary

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	2,306	2,684	1,888

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
047-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	8	8	8

General Fund Offsetting receipts from the public	8	8	8
--	---	---	---

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION
(INCLUDING TRANSFER OF FUNDS)

SEC. 520. Funds available to the General Services Administration shall be available for the hire of passenger motor vehicles.

SEC. 521. Funds in the Federal Buildings Fund made available for fiscal year 2026 for Federal Buildings Fund activities may be transferred between such activities only to the extent necessary to meet program requirements: Provided, That any proposed transfers shall be transmitted in advance to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 522. Except as otherwise provided in this title, funds made available by this Act shall be used to transmit a fiscal year 2026 request for United States Courthouse construction only if the request: (1) meets the design guide standards for construction as established and approved by the General Services Administration, the Judicial Conference of the United States, and the Office of Management and Budget; (2) reflects the priorities of the Judicial Conference of the United States as set out in its approved Courthouse Project Priorities plan; and (3) includes a standardized courtroom utilization study of each facility to be constructed, replaced, or expanded.

SEC. 523. None of the funds provided in this Act may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided through the Federal Buildings Fund, to any agency that does not pay the rate per square foot assessment for space and services as determined by the General Services Administration in consideration of the Public Buildings Amendments Act of 1972 (Public Law 92–313).

SEC. 524. From funds made available under the heading "Federal Buildings Fund, Limitations on Availability of Revenue", claims against the Government of less than \$250,000 arising from direct construction projects and acquisition of buildings may be liquidated from savings effected in other construction projects with prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 525. With respect to the Federal Buildings Fund construction and major repair and alteration programs, and with respect to projects funded under the heading "Federal Citizen Services Fund", the Administrator of General Services shall submit a spending plan and explanation for each project to be undertaken to the Committees on Appropriations of the House of Representatives and the Senate not later than 60 days after the date of enactment of this Act.

SEC. 526. Notwithstanding 31 U.S.C. 1535(d), Federal agencies ordering services from the Office of Evaluation Sciences pursuant to the Economy Act (31 U.S.C. 1535) are not required to deobligate funds obligated on such orders to the extent that the Office of Evaluation Sciences has not incurred obligations before the end of the period of availability of such funds.

