

# 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 \$10,529,924,000, of which—

(1) \$33,056,000 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) \$1,780,271,000 shall remain available until expended for repairs and alterations, including associated design and construction services, of which—

(A) \$804,004,000 is for Major Repairs and Alterations;

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

(C) \$476,267,000 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) \$5,843,868,000 for rental of space to remain available until expended; and

(4) \$2,872,729,000 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 2027, 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.

#### Program and Financing (in millions of dollars)

Identification code 047-4542-0-4-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0009 CARES Act .....	4		
0010 Disaster Recovery .....	6	15	
0011 Direct Reimbursable .....	1,211	1,283	1,307
0012 Infrastructure Investment and Jobs Act .....	351	2,046	183
0013 Inflation Reduction Act .....	1,082		
0799 Total direct obligations .....	2,654	3,344	1,490
0801 Construction and acquisition of facilities .....	120	926	757
0802 Repairs and alterations .....	438	1,140	1,114
0808 International Trade Center .....	32	38	35
0809 Reimbursable program activities, subtotal .....	590	2,104	1,906
0810 Rental of space .....	5,740	5,721	5,844
0811 Building operations .....	3,341	3,179	3,102
0819 Reimbursable program activities, subtotal .....	9,081	8,900	8,946
0820 Special services and improvements .....	54		
0899 Total reimbursable obligations .....	9,725	11,004	10,852
0900 Total new obligations, unexpired accounts .....	12,379	14,348	12,342
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12,503	9,189	6,028
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	9,895	9,173	
1021 Recoveries of prior year unpaid obligations .....	239		
1033 Recoveries of prior year paid obligations .....	18		
1070 Unobligated balance (total) .....	12,760	9,189	6,028
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		24	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1,530		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	12,294	11,940	11,837
1701 Change in uncollected payments, Federal sources .....	-998		
1702 Offsetting collections (previously unavailable) .....	9,801	10,603	11,380
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-10,759	-11,380	-11,380
1750 Spending auth from offsetting collections, disc (total) .....	10,338	11,163	11,837
1900 Budget authority (total) .....	8,808	11,187	11,837
1930 Total budgetary resources available .....	21,568	20,376	17,865
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9,189	6,028	5,523
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6,323	6,495	8,747
3010 New obligations, unexpired accounts .....	12,379	14,348	12,342
3020 Outlays (gross) .....	-11,968	-12,096	-12,436
3040 Recoveries of prior year unpaid obligations, unexpired .....	-239		
3050 Unpaid obligations, end of year .....	6,495	8,747	8,653
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5,859	-4,861	-4,861
3070 Change in uncollected pymts, Fed sources, unexpired .....	998		
3090 Uncollected pymts, Fed sources, end of year .....	-4,861	-4,861	-4,861
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	464	1,634	3,886

FEDERAL BUILDINGS FUND—Continued  
Program and Financing—Continued

Identification code 047-4542-0-4-804	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year .....	1,634	3,886	3,792
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10,338	11,187	11,837
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8,176	8,846	9,091
4011 Outlays from discretionary balances .....	3,510	2,806	2,945
4020 Outlays, gross (total) .....	11,686	11,652	12,036
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12,245	-11,703	-11,843
4033 Non-Federal sources .....	-67	-237	-19
4040 Offsets against gross budget authority and outlays (total) ....	-12,312	-11,940	-11,862
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	998		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	18		
4060 Additional offsets against budget authority only (total) .....	1,016		
4070 Budget authority, net (discretionary) .....	-958	-753	-25
4080 Outlays, net (discretionary) .....	-626	-288	174
Mandatory:			
4090 Budget authority, gross .....	-1,530		
Outlays, gross:			
4101 Outlays from mandatory balances .....	282	444	400
4180 Budget authority, net (total) .....	-2,488	-753	-25
4190 Outlays, net (total) .....	-344	156	574
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	9,801	10,759	11,536
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	10,759	11,536	11,536

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	-2,488	-753	-25
Outlays .....	-344	156	574
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			25
Outlays .....			-339
Total:			
Budget Authority .....	-2,488	-753	
Outlays .....	-344	156	235

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 \$10,530 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, over the last decade, 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).

New Construction	
Kansas City, MO Hardesty Federal Complex Remediation	\$11,000
Lakewood, CO Denver Federal Center McIntyre Gulch Remediation	\$20,481
Judgment Fund Repayment	\$1,575

Total 2027 Construction and Acquisition of Facilities Program \$33,056

**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, and cost effectiveness are the principal criteria used in establishing GSA's priorities for the projects funded from this activity. Priority is given to repairs and alterations projects that improve space utilization, address life safety issues, and prevent deterioration and damage to buildings, building support systems, and operating equipment (estimated project costs in thousands).

Non-prospectus (Basic) Repairs and Alterations Program \$500,000

Major Repairs and Alterations Projects	
Washington, DC Stewart Lee Udall Federal Building	\$8,874
New York, NY Alexander Hamilton U.S. Custom House	\$83,164

Major Repair and Alterations Special Emphasis Programs	
Optimization Program	\$451,267
Judiciary Capital Security Program	\$25,000
Subtotal, Major Repair and Alterations Special Emphasis Program	\$476,267

Subtotal, Major Repair and Alterations Program \$1,780,271

**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 165 million square feet of leased space in FY 2025 to its occupant agencies and expects to provide 163 million square feet in 2026 and 160 million in FY 2027.

**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 full time equivalents (FTE), PBS-specific IT applications, and PBS contribution to GSA's Working Capital Fund (WCF).

**Other Programs.**—When requested by other Federal agencies, PBS 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	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1		1
25.1 Advisory and assistance services .....	47	59	27
25.2 Other services from non-Federal sources .....	2	3	1
25.4 Operation and maintenance of facilities .....	143	180	80
32.0 Land and structures .....	2,461	3,102	1,381
99.0 Direct obligations .....	2,654	3,344	1,490
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	686	506	430
11.3 Other than full-time permanent .....	5	4	4
11.5 Other personnel compensation .....	17	13	12
11.9 Total personnel compensation .....	708	523	446

12.1	Civilian personnel benefits .....	261	236	167
13.0	Benefits for former personnel .....	2	14	1
21.0	Travel and transportation of persons .....	2	11	11
23.1	Rental payments to GSA .....	1		
23.2	Rental payments to others .....	5,738	5,721	5,844
23.3	Communications, utilities, and miscellaneous charges .....	457	493	464
25.1	Advisory and assistance services .....	178	241	245
25.2	Other services from non-Federal sources .....	33	52	53
25.3	Other goods and services from Federal sources .....	571	449	437
25.4	Operation and maintenance of facilities .....	1,640	2,146	2,405
25.7	Operation and maintenance of equipment .....	2	34	2
26.0	Supplies and materials .....	8	10	12
31.0	Equipment .....	90	94	127
32.0	Land and structures .....		931	581
43.0	Interest and dividends .....	32	49	54
99.0	Reimbursable obligations .....	9,723	11,004	10,849
99.5	Adjustment for rounding .....	2		3
99.9	Total new obligations, unexpired accounts .....	12,379	14,348	12,342

**Employment Summary**

Identification code 047-4542-0-4-804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	5,502	4,195	3,267

**FEDERAL BUILDINGS FUND**

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of the Federal Capital Revolving Fund Act of 2027 (in this heading "the Act"), amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for acquisition installment payments in the amount of \$25,112,500, to remain available until expended, for the first annual repayment to the Federal Capital Revolving Fund: Provided, That \$25,112,500 shall be for the Public Building Service Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and Agriculture South Federal Building Disposal project: Provided further, That \$375,112,500 is approved for a purchase transfer, as defined in the Act, from the Federal Capital Revolving Fund for the Public Building Service Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and Agriculture South Federal Building Disposal project: Provided further, That such project, 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	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0804 Installment acquisition payments .....			25
0809 Reimbursable program activities, subtotal .....			25
0821 Federal Capital Revolving Fund .....			375
0900 Total new obligations, unexpired accounts .....			400

**Budgetary resources:**

<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			25
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			375
1900 Budget authority (total) .....			400
1930 Total budgetary resources available .....			400

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			400
3020 Outlays (gross) .....			-36
3050 Unpaid obligations, end of year .....			364
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....			364

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....			25
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....			25
<b>Mandatory:</b>			
4090 Budget authority, gross .....			375
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....			11

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....			-375
4180 Budget authority, net (total) .....			25
4190 Outlays, net (total) .....			-339

The President's Budget proposes \$25,112,500 for the first of fifteen annual repayments associated with the first project identified for funding through the Federal Capital Revolving Fund. The Administration proposes to improve space utilization for the United States Department of Agriculture (USDA) in Washington, D.C. and dispose of the underutilized and inefficient Agriculture South Building.

**Federal Capital Revolving Fund Project**

Project	Dollars in Thousands
Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and the Agriculture South Federal Building Disposal Project	25,113

**Object Classification** (in millions of dollars)

Identification code 047-4542-2-4-804	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
32.0 Land and structures .....			375
94.0 Financial transfers .....			25
99.9 Total new obligations, unexpired accounts .....			400

**FEDERAL CAPITAL REVOLVING FUND**

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 047-4614-2-4-804	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			25
1900 Budget authority (total) .....			25
1930 Total budgetary resources available .....			25
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....			25

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....			25
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4120 Federal sources .....			-25
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			-25

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. A detailed discussion of the FCRF can be found in the Budget Process chapter of the Analytical Perspectives volume.

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—Continued  
FEDERAL CAPITAL REVOLVING FUND  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 047-4614-4-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity			375
0900 Total new obligations, unexpired accounts (object class 94.0)			375
<b>Budgetary resources:</b>			
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			9,625
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts			375
3020 Outlays (gross)			-375
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross			10,000
Outlays, gross:			
4100 Outlays from new mandatory authority			375
4180 Budget authority, net (total)			10,000
4190 Outlays, net (total)			375

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, large real property assets funded through the FCRF, which would otherwise require a large spike in appropriations, will no longer compete in the same way with annual operating and programmatic expenses for the limited funding available under tight discretionary funding levels. Instead, the annual cost to the agency and appropriations bill is one fifteenth of the project cost, smoothing out the impact on the annual appropriations process and eliminating the funding spike. This approach also has the benefit of allowing agencies to utilize the asset while making the repayments to the FCRF. Repayments made from future appropriations will incentivize project selection based on highest mission need and return on investment, including future cost avoidance. The repayments will also replenish the FCRF 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 be derived from deposits in the Asset Proceeds and Space Management Fund and to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5594-0-2-804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	193	327	504
Receipts:			
Current law:			
1130 Asset Proceeds, Asset Proceeds and Space Management Fund	134	177	
2000 Total: Balances and receipts	327	504	504

Appropriations:			
Current law:			
2101 Asset Proceeds and Space Management Fund			-193
5099 Balance, end of year	327	504	311

Program and Financing (in millions of dollars)

Identification code 047-5594-0-2-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Relocation and Disposal Activities		163	193
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	32	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		143	
1101 Appropriation (special or trust)			193
1160 Appropriation, discretionary (total)		143	193
1930 Total budgetary resources available	32	175	205
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	12	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	163
3010 New obligations, unexpired accounts		163	193
3020 Outlays (gross)		-2	-107
3050 Unpaid obligations, end of year	2	163	249
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	163
3200 Obligated balance, end of year	2	163	249
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross		143	193
Outlays, gross:			
4011 Outlays from discretionary balances		2	107
4180 Budget authority, net (total)		143	193
4190 Outlays, net (total)		2	107

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
24.0 Printing and reproduction		4	5
25.1 Advisory and assistance services		159	188
99.0 Direct obligations		163	193
99.9 Total new obligations, unexpired accounts		163	193

REAL PROPERTY RELOCATION

Program and Financing (in millions of dollars)

Identification code 047-0535-0-1-804	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
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 2027. 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	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	76	76	73
0198	Reconciliation adjustment .....	-1		
0199	Balance, start of year .....	75	76	73
	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 .....	9	6	6
1130	Transfers of Surplus Real and Related Personal Property Receipts .....	-10	-2	-2
1199	Total current law receipts .....	-1	7	7
1999	Total receipts .....	-1	7	7
2000	Total: Balances and receipts .....	74	83	80
	Appropriations:			
	Current law:			
2101	Disposal of Surplus Real and Related Personal Property .....	-1	-11	-11
2132	Disposal of Surplus Real and Related Personal Property .....	1	1	1
2199	Total current law appropriations .....		-10	-10
2999	Total appropriations .....		-10	-10
	Special and trust fund receipts returned:			
3010	Disposal of Surplus Real and Related Personal Property .....	1		
3010	Disposal of Surplus Real and Related Personal Property .....	1		
5099	Balance, end of year .....	76	73	70

Program and Financing (in millions of dollars)

Identification code 047-5254-0-2-804	2025 actual	2026 est.	2027 est.	
	<b>Obligations by program activity:</b>			
0001	Real Property Utilization and Disposal .....	10	10	
0900	Total new obligations, unexpired accounts (object class 25.1) .....	10	10	
	<b>Budgetary resources:</b>			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	1	11	11
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260	Appropriations, mandatory (total) .....		10	10
1930	Total budgetary resources available .....		10	10
	Memorandum (non-add) entries:			
	Special and non-revolving trust funds:			
1950	Other balances withdrawn and returned to unappropriated receipts .....	1		
1952	Expired unobligated balance, start of year .....	4	2	2
1953	Expired unobligated balance, end of year .....	2	2	2
1954	Unobligated balance canceling .....	1		
	<b>Change in obligated balance:</b>			
	Unpaid obligations:			
3010	New obligations, unexpired accounts .....	10	10	

3020	Outlays (gross) .....	-10	-10
	<b>Budget authority and outlays, net:</b>		
	Mandatory:		
4090	Budget authority, gross .....	10	10
	Outlays, gross:		
4100	Outlays from new mandatory authority .....	9	9
4101	Outlays from mandatory balances .....	1	1
4110	Outlays, gross (total) .....	10	10
4180	Budget authority, net (total) .....	10	10
4190	Outlays, net (total) .....	10	10

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	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	51	26	15
0198	Reconciliation adjustment .....	-18		
0199	Balance, start of year .....	33	26	15
	Receipts:			
	Current law:			
1130	Recoveries of Transportation Charges .....	4		
2000	Total: Balances and receipts .....	37	26	15
	Appropriations:			
	Current law:			
2101	Expenses of Transportation Audit Contracts and Contract Administration .....	-12	-12	
2132	Expenses of Transportation Audit Contracts and Contract Administration .....	1	1	
2199	Total current law appropriations .....	-11	-11	
2999	Total appropriations .....	-11	-11	
5099	Balance, end of year .....	26	15	15

Program and Financing (in millions of dollars)

Identification code 047-5250-0-2-804	2025 actual	2026 est.	2027 est.
	<b>Obligations by program activity:</b>		
0001	Audit contracts and contract administration .....	8	11
	<b>Budgetary resources:</b>		
	Budget authority:		
	Appropriations, mandatory:		
1201	Appropriation (special or trust fund) .....	12	12
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1
1260	Appropriations, mandatory (total) .....	11	11
1930	Total budgetary resources available .....	11	11
	Memorandum (non-add) entries:		
1940	Unobligated balance expiring .....	-3	
	Special and non-revolving trust funds:		
1951	Unobligated balance expiring .....	3	
1952	Expired unobligated balance, start of year .....	8	14
1953	Expired unobligated balance, end of year .....	11	14
	<b>Change in obligated balance:</b>		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 .....	4	
3010	New obligations, unexpired accounts .....	8	11
3020	Outlays (gross) .....	-9	-7

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT  
ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 047-5250-0-2-804	2025 actual	2026 est.	2027 est.
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....		4	2
3100 Obligated balance, start of year .....	4		4
3200 Obligated balance, end of year .....		4	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11	11	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	7	7	
4101 Outlays from mandatory balances .....	2		2
4110 Outlays, gross (total) .....	9	7	2
4180 Budget authority, net (total) .....	11	11	
4190 Outlays, net (total) .....	9	7	2

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3		
12.1 Civilian personnel benefits .....	1		
13.0 Benefits for former personnel .....		1	
25.1 Advisory and assistance services .....	2		
25.3 Other goods and services from Federal sources .....	2		
42.0 Insurance claims and indemnities .....		11	
99.0 Direct obligations .....	8	12	
99.5 Adjustment for rounding .....		-1	
99.9 Total new obligations, unexpired accounts .....	8	11	

Employment Summary

Identification code 047-5250-0-2-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	23		

ACQUISITION SERVICES FUND

Program and Financing (in millions of dollars)

Identification code 047-4534-0-4-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 ARP Transferred Funds .....	36	37	33
0700 Direct program activities, subtotal .....	36	37	33
0850 Assisted Acquisition Services (AAS) - Flow-Thru .....	19,610	17,440	17,872
0851 Information Technology Category (ITC) - Flow-Thru .....	378	207	60
0852 General Supplies and Services (GSS) - Flow-Thru .....	1,832	1,576	1,632
0853 Travel, Transportation and Logistics (TTL) - Flow-Thru .....	4,310	5,146	5,111
0854 Technology Transformation Services (TTS) - Flow Thru .....	81	50	101
0856 Integrated Award Environment (Total Operating Exp + Reserves) .....	88	90	94
0857 Acquisition Services Fund - Operating (Total Operating Exp + Reserves) .....	1,700	1,411	1,401
0858 Professional Services and Human Capital (PSHC) Flow-Thru .....	8		
0860 Office of Centralized Acquisition Services (OCAS) - Flow-Thru .....	232	767	2,532

0899 Total reimbursable obligations .....	28,239	26,687	28,803
0900 Total new obligations, unexpired accounts .....	28,275	26,724	28,836

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,861	3,865	3,895
1011 Unobligated balance transfer from other acct TMF-ARP [047-0616] .....	28		
1021 Recoveries of prior year unpaid obligations .....	1,864	1,731	1,733
1022 Capital transfer of unobligated balances to general fund .....	-2		
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	5,754	5,596	5,628
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	27,768	25,023	27,337
1801 Change in uncollected payments, Federal sources .....	-1,382		
1850 Spending auth from offsetting collections, mand (total) .....	26,386	25,023	27,337
1900 Budget authority (total) .....	26,386	25,023	27,337
1930 Total budgetary resources available .....	32,140	30,619	32,965
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,865	3,895	4,129

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19,623	18,428	16,983
3010 New obligations, unexpired accounts .....	28,275	26,724	28,836
3020 Outlays (gross) .....	-27,606	-26,438	-25,949
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,864	-1,731	-1,733
3050 Unpaid obligations, end of year .....	18,428	16,983	18,137
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-21,362	-19,980	-19,980
3070 Change in uncollected pymts, Fed sources, unexpired .....	1,382		
3090 Uncollected pymts, Fed sources, end of year .....	-19,980	-19,980	-19,980
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1,739	-1,552	-2,997
3200 Obligated balance, end of year .....	-1,552	-2,997	-1,843

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	26,386	25,023	27,337
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10,656	10,009	10,935
4101 Outlays from mandatory balances .....	16,950	16,429	15,014
4110 Outlays, gross (total) .....	27,606	26,438	25,949
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-26,605	-25,023	-27,337
4123 Non-Federal sources .....	-1,166		
4130 Offsets against gross budget authority and outlays (total) ....	-27,771	-25,023	-27,337
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1,382		
4143 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4150 Additional offsets against budget authority only (total) .....	1,385		
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-165	1,415	-1,388
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-165	1,415	-1,388

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, 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. 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.

**Office of Centralized Acquisition Services (OCAS).**—This portfolio provides moderate acquisition support, consisting of GSA-provided contracting, in conjunction with agency project management and contracting officer representative functions, offering a streamlined, faster, and cheaper solution for agencies to choose to fulfill their common goods and services needs.

**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.

The organization's future structure will shift from an industry-based approach to a product-based one, better enabling it to enhance the efficiency and effectiveness of Government services. Following this reorganization, FAS's existing portfolios, with the exception of TTS, will be consolidated into similar functional groups, which will include:

1. Create - a team that sets up and runs contracts, interfaces with suppliers and manages systems,
2. Assist - a team that executes other agencies' specialized or unique acquisitions,
3. Deliver - a team that creates and provides shared services for other agencies to use,
4. Centralize - a team that manages other agencies' common product and service acquisitions,
5. Optimize - a team that streamlines business processes by developing a unified strategy and improving collaboration across FAS on enterprise-wide initiatives.

**Object Classification** (in millions of dollars)

Identification code 047-4534-0-4-804	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	33	37	33
25.3 Other goods and services from Federal sources .....	3		
99.0 Direct obligations .....	36	37	33
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	560	479	460
11.3 Other than full-time permanent .....	21		

11.5 Other personnel compensation .....	14	10	10
11.9 Total personnel compensation .....	595	489	470
12.1 Civilian personnel benefits .....	214	176	175
13.0 Benefits for former personnel .....	2		
21.0 Travel and transportation of persons .....	5	9	10
22.0 Transportation of things .....	244	12	12
23.1 Rental payments to GSA .....	16	2	2
23.3 Communications, utilities, and miscellaneous charges .....	194	207	71
24.0 Printing and reproduction .....	1		
25.1 Advisory and assistance services .....	20,831	18,743	20,989
25.2 Other services from non-Federal sources .....	28	5	5
25.3 Other goods and services from Federal sources .....	428	319	334
25.7 Operation and maintenance of equipment .....	318	231	248
26.0 Supplies and materials .....	2,118	1,883	1,952
31.0 Equipment .....	3,236	4,610	4,534
32.0 Land and structures .....		1	1
42.0 Insurance claims and indemnities .....	9		
99.0 Reimbursable obligations .....	28,239	26,687	28,803
99.9 Total new obligations, unexpired accounts .....	28,275	26,724	28,836

**Employment Summary**

Identification code 047-4534-0-4-804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	4,253	3,485	3,512

**TECHNOLOGY MODERNIZATION FUND**

**Program and Financing** (in millions of dollars)

Identification code 047-0616-0-1-808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 IT Modernization and Development .....	32	14	5
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	434	292	299
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	267	292	
1010 Unobligated balance transfer to other accts GSA WCF [047-4540] .....	-10	-4	-5
1010 Unobligated balance transfer to other accts USDA [012-4609] .....	-8		
1010 Unobligated balance transfer to other accts DOL [016-4601] .....	-14	-19	
1010 Unobligated balance transfer to other accts DOE [089-0228] .....	-9		
1010 Unobligated balance transfer to other accts HUD [086-4586] .....	-18	-2	
1010 Unobligated balance transfer to other accts GSA ASF [047-4534] .....	-28		
1010 Unobligated balance transfer to other accts OPM [024-0100] .....	-10		
1010 Unobligated balance transfer to other accts Ed [091-0202] .....	-2		
1010 Unobligated balance transfer to other accts SSS [090-0400] .....	-4	-2	
1010 Unobligated balance transfer to other accts FTC [029-0100] .....	-4	-6	-5
1010 Unobligated balance transfer to other accts USAID [072-0300] .....	-1		
1010 Unobligated balance transfer to other accts DOT [069-1301] .....	-3		
1010 Unobligated balance transfer to other accts HHS/OIG [075-0128] .....	-7		
1010 Unobligated balance transfer to other accts NTSB [424-0310] .....	-2		
1010 Unobligated balance transfer to other accts DOT [069-0102] .....	-5		
1010 Unobligated balance transfer to other accts DOC [013-0500] .....	-4		
1010 Unobligated balance transfer to other accts DOC [013-2047] .....	-4	-3	
1010 Unobligated balance transfer to other accts DOJ [015-0319] .....	-15	-2	-3
1010 Unobligated balance transfer to other accts DOS [019-0120] .....	-8	-7	
1010 Unobligated balance transfer to other accts NASA [080-0122] .....	-1		
1010 Unobligated balance transfer to other accts NLRB [420-0100] .....	-8	-8	

TECHNOLOGY MODERNIZATION FUND—Continued  
Program and Financing—Continued

Identification code 047-0616-0-1-808	2025 actual	2026 est.	2027 est.
1010 Unobligated balance transfer to other accts DOI [014-1109] .....	-2		
1010 Unobligated balance transfer to other accts DOE [089-0309] .....	-4		
1010 Unobligated balance transfer to other accts EPA [068-0107] .....		-1	
1010 Unobligated balance transfer to other accts FEC [360-1600] .....		-3	
1010 Unobligated balance transfer to other accts DOI [014-2106] .....		-3	
1010 Unobligated balance transfer to other accts DOE [089-0240] .....		-10	-12
1011 Unobligated balance transfer from OPM [024-0100] .....	1	11	
1011 Unobligated balance transfer from USAGM [514-0206] .....		4	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	265	237	274
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		5	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-13		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	72	71	70
1900 Budget authority (total) .....	59	76	70
1930 Total budgetary resources available .....	324	313	344
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	292	299	339

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	16
3010 New obligations, unexpired accounts .....	32	14	5
3020 Outlays (gross) .....	-31		-10
3050 Unpaid obligations, end of year .....	2	16	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	16
3200 Obligated balance, end of year .....	2	16	11

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	72	76	70
Outlays, gross:			
4011 Outlays from discretionary balances .....	11		10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-72	-71	-70
Mandatory:			
4090 Budget authority, gross .....	-13		
Outlays, gross:			
4101 Outlays from mandatory balances .....	20		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	-13		
4170 Outlays, net (mandatory) .....	19		
4180 Budget authority, net (total) .....	-13	5	
4190 Outlays, net (total) .....	-42	-71	-60

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. The Technology Modernization Fund (TMF) seeks to ensure that the public's interaction with Federal technology is equally convenient, safe, and frictionless.

The 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, and the TMF Board is working to identify opportunities for shared tools and solutions. With the support of the TMF Program Management Office (PMO), the Program's 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 about the Government's capacity to deliver services, adapt to changing needs, and ensure that the Government's systems are safe and secure.

The National Defense Authorization Act for Fiscal Year 2018 (Public Law 115-91), Subtitle G—Modernizing Government Technology (MGT) Act, Section 1078 established the TMF and TMF Board (Board). The TMF is administered by the Administrator of the General Services Administration (GSA), in accordance with guidance issued by the Office of Management and Budget (OMB) and recommendations made by the interagency TMF Board. The Board is chaired by the Federal Chief Information Officer and comprises six additional voting members, delineated in the MGT 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. GSA and OMB are actively working with Congress to reauthorize the TMF beyond September 30th, 2026 so that it can continue its critical work of driving digital transformation and IT modernization across the Federal Government.

Object Classification (in millions of dollars)

Identification code 047-0616-0-1-808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	3	2	2
11.3 Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	4	2	2
12.1 Civilian personnel benefits .....		1	1
25.1 Advisory and assistance services .....	1		
25.3 Other goods and services from Federal sources .....	2	2	2
94.0 Financial transfers .....	25	8	
99.0 Direct obligations .....	32	13	5
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	32	14	5

Employment Summary

Identification code 047-0616-0-1-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	23	15	15

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; \$38,000,000, of which \$4,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 047-0401-0-1-804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Government-wide policy .....	85	96	70
0801 Government-wide Policy (Reimbursable) .....	3	6	3
0900 Total new obligations, unexpired accounts .....	88	102	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	34	34

1001	Discretionary unobligated balance brought fwd, Oct 1 .....	30		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	70	64	38
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	32	38	35
1701	Change in uncollected payments, Federal sources .....	2		
1750	Spending auth from offsetting collections, disc (total) .....	34	38	35
1900	Budget authority (total) .....	104	102	73
1930	Total budgetary resources available .....	134	136	107
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-12		
1941	Unexpired unobligated balance, end of year .....	34	34	34

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	54	30	27
3010	New obligations, unexpired accounts .....	88	102	73
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3020	Outlays (gross) .....	-111	-105	-81
3041	Recoveries of prior year unpaid obligations, expired .....	-3		
3050	Unpaid obligations, end of year .....	30	27	19
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2		
3071	Change in uncollected pymts, Fed sources, expired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	50	28	25
3200	Obligated balance, end of year .....	28	25	17

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	104	102	73
Outlays, gross:				
4010	Outlays from new discretionary authority .....	44	57	36
4011	Outlays from discretionary balances .....	67	48	45
4020	Outlays, gross (total) .....	111	105	81
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-34	-38	-35
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2		
4052	Offsetting collections credited to expired accounts .....	2		
4070	Budget authority, net (discretionary) .....	70	64	38
4080	Outlays, net (discretionary) .....	77	67	46
4180	Budget authority, net (total) .....	70	64	38
4190	Outlays, net (total) .....	77	67	46

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; data analytics; and other regulatory activities.

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 2027, OGP will consist of six component offices: the Office of Administration, the Office of Asset and Transportation Management; the Office of Evidence and Evaluations; the Office of Technology Policy; 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	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	26	22	19
11.5	Other personnel compensation .....	1	1	
11.8	Special personal services payments .....		1	
11.9	Total personnel compensation .....	27	24	19
12.1	Civilian personnel benefits .....	10	8	7
23.1	Rental payments to GSA .....		1	1
25.1	Advisory and assistance services .....	14	21	10
25.3	Other goods and services from Federal sources .....	34	41	31
99.0	Direct obligations .....	85	95	68
99.0	Reimbursable obligations .....	2	6	3
99.5	Adjustment for rounding .....	1	1	2
99.9	Total new obligations, unexpired accounts .....	88	102	73

**Employment Summary**

Identification code 047-0401-0-1-804	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	168	152	112

**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; \$51,000,000, of which not to exceed \$7,500 is for official reception and representation expenses, and of which \$3,000,000 shall remain available until September 30, 2028.*

**Program and Financing** (in millions of dollars)

Identification code 047-0110-0-1-804	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Operating Expenses (Direct) .....	50	48	51
0801	Operating Expenses (Reimbursable) .....	2	12	12
0900	Total new obligations, unexpired accounts .....	52	60	63

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4	4	4
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	4		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	54	48	51
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	60	63
1930	Total budgetary resources available .....	63	64	67
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-7		
1941	Unexpired unobligated balance, end of year .....	4	4	4

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	15	16	10
3010	New obligations, unexpired accounts .....	52	60	63
3020	Outlays (gross) .....	-50	-66	-62
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	16	10	11
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4		
3071	Change in uncollected pymts, Fed sources, expired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	11	12	6
3200	Obligated balance, end of year .....	12	6	7

OPERATING EXPENSES—Continued  
Program and Financing—Continued

Identification code 047-0110-0-1-804	2025 actual	2026 est.	2027 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	59	60	63
Outlays, gross:			
4010 Outlays from new discretionary authority .....	43	52	54
4011 Outlays from discretionary balances .....	7	14	8
4020 Outlays, gross (total) .....	50	66	62
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	48	51
4080 Outlays, net (discretionary) .....	48	54	50
4180 Budget authority, net (total) .....	54	48	51
4190 Outlays, net (total) .....	48	54	50

The major programs funded by this appropriation include the personal property utilization and donation activities of the Federal Acquisition Service (FAS); the real property disposition 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	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	23	21	21
11.3 Other than full-time permanent .....	3		
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	27	21	21
12.1 Civilian personnel benefits .....	9	7	8
21.0 Travel and transportation of persons .....		1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	4	9	11
25.3 Other goods and services from Federal sources .....	8	9	9
99.0 Direct obligations .....	49	48	51
99.0 Reimbursable obligations .....	2	12	12
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	52	60	63

Employment Summary

Identification code 047-0110-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	184	173	169
2001 Reimbursable civilian full-time equivalent employment .....	5	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, \$10,346,000, of which \$2,000,000 shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 047-0610-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	7	10	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	4

1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	10
1900 Budget authority (total) .....	10	10	10
1930 Total budgetary resources available .....	12	14	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	4	4	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	7	10	10
3020 Outlays (gross) .....	-8	-10	-10
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	10	10
4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	8	10	10
4180 Budget authority, net (total) .....	10	10	10
4190 Outlays, net (total) .....	8	10	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. The CBCA judges efficiently resolve billions of dollars in contract claims and FEMA public grant disputes, employing their expertise in government contract law and the CBCAs streamlined procedures to ensure that the public is protected from unnecessary expenditures to the maximum extent possible.

Object Classification (in millions of dollars)

Identification code 047-0610-0-1-804	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	5	5
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....		3	3
99.0 Direct obligations .....	7	10	10
99.9 Total new obligations, unexpired accounts .....	7	10	10

Employment Summary

Identification code 047-0610-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	30	41	41

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General and services authorized by 5 U.S.C. 3109, \$66,453,000: 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 Fed-

eral agencies and private citizens in recognition of efforts and initiatives resulting in enhanced Office of Inspector General effectiveness.

**Program and Financing** (in millions of dollars)

Identification code 047-0108-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	73	74	66
0802 Office of Inspector General (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	73	75	67
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	74	74	66
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	75	75	67
1930 Total budgetary resources available .....	78	78	70
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	10	11
3010 New obligations, unexpired accounts .....	73	75	67
3020 Outlays (gross) .....	-78	-74	-68
3050 Unpaid obligations, end of year .....	10	11	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	10	11
3200 Obligated balance, end of year .....	10	11	10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	75	75	67
Outlays, gross:			
4010 Outlays from new discretionary authority .....	67	62	56
4011 Outlays from discretionary balances .....	11	12	12
4020 Outlays, gross (total) .....	78	74	68
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4180 Budget authority, net (total) .....	74	74	66
4190 Outlays, net (total) .....	77	73	67

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	39	38	34
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	42	41	37
12.1 Civilian personnel benefits .....	17	17	15

21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	4	6	6
25.1	Advisory and assistance services .....	2	2	2
25.3	Other goods and services from Federal sources .....	4	3	3
25.7	Operation and maintenance of equipment .....	1	1	1
31.0	Equipment .....	2	3	2
99.0	Direct obligations .....	73	74	67
99.0	Reimbursable obligations .....	1	1	1
99.5	Adjustment for rounding .....	-1		-1
99.9	Total new obligations, unexpired accounts .....	73	75	67

**Employment Summary**

Identification code 047-0108-0-1-804	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	270	250	225
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, \$5,402,000.

**Program and Financing** (in millions of dollars)

Identification code 047-0105-0-1-802	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Allowances, pensions, and office staff .....	5	5	5
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	5	5	5
1930	Total budgetary resources available .....	5	5	5
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		1	
3010	New obligations, unexpired accounts .....	5	5	5
3020	Outlays (gross) .....	-4	-6	-5
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		
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5	5	5
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4	5	5
4011	Outlays from discretionary balances .....		1	
4020	Outlays, gross (total) .....	4	6	5
4180	Budget authority, net (total) .....	5	5	5
4190	Outlays, net (total) .....	4	6	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	2025 actual	2026 est.	2027 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	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Presidential Transition .....	3		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19		
1930 Total budgetary resources available .....	19		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-16		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3		
3020 Outlays (gross) .....	-3		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	19		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3		
4180 Budget authority, net (total) .....	19		
4190 Outlays, net (total) .....	3		

This appropriation provides for an orderly transfer of Executive leadership in accordance with the Presidential Transition Act of 1963, as amended. New appropriations are generally requested only in Presidential election years.

Object Classification (in millions of dollars)

Identification code 047-0107-0-1-802	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments .....	2		
21.0 Travel and transportation of persons .....	1		
99.0 Direct obligations .....	3		
99.9 Total new obligations, unexpired accounts .....	3		

PRE-ELECTION PRESIDENTIAL TRANSITION

Program and Financing (in millions of dollars)

Identification code 047-0603-0-1-802	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Pre-Election Transition .....	9		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9		
1930 Total budgetary resources available .....	9		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	6	
3010 New obligations, unexpired accounts .....	9		
3020 Outlays (gross) .....	-4	-6	
3050 Unpaid obligations, end of year .....	6		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	6	
3200 Obligated balance, end of year .....	6		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	6	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	4	6	

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.1 Rental payments to GSA .....	1		
25.3 Other goods and services from Federal sources .....	5		
26.0 Supplies and materials .....	3		
99.0 Direct obligations .....	9		
99.9 Total new obligations, unexpired accounts .....	9		

ACQUISITION WORKFORCE TRAINING FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5381-0-2-804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	25	9	3
Receipts:			
Current law:			
1140 Acquisition Workforce Training Fund .....	19	17	18
2000 Total: Balances and receipts .....	44	26	21
Appropriations:			
Current law:			
2101 Acquisition Workforce Training Fund .....	-35	-23	-17
5099 Balance, end of year .....	9	3	4

Program and Financing (in millions of dollars)

Identification code 047-5381-0-2-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Acquisition Workforce Training .....	15	23	17
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	28	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	35	23	17
1930 Total budgetary resources available .....	43	51	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	28	28	28
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	14	20
3010 New obligations, unexpired accounts .....	15	23	17
3020 Outlays (gross) .....	-15	-17	-21
3050 Unpaid obligations, end of year .....	14	20	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	14	20
3200 Obligated balance, end of year .....	14	20	16
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	35	23	17
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	1	1
4101 Outlays from mandatory balances .....	11	16	20
4110 Outlays, gross (total) .....	15	17	21
4180 Budget authority, net (total) .....	35	23	17
4190 Outlays, net (total) .....	15	17	21

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 War 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	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	3	3	3
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	4	12	8
25.3 Other goods and services from Federal sources .....	6	6	4
99.0 Direct obligations .....	15	23	17
99.9 Total new obligations, unexpired accounts .....	15	23	17

**Employment Summary**

Identification code 047-5381-0-2-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	16	18	21

**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: \$71,000,000, 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.

**Program and Financing** (in millions of dollars)

Identification code 047-4549-0-4-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of Products and Programs .....	55	89	91
0003 Digital Services .....	5	1	.....
0006 Agency Contributions .....	16	.....	.....
0799 Total direct obligations .....	76	90	91
0802 Federal Citizen Services Fund (Reimbursable) .....	65	54	75
0900 Total new obligations, unexpired accounts .....	141	144	166
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	89	73	70
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	89	.....	.....

1021 Recoveries of prior year unpaid obligations .....	13	30	30
1070 Unobligated balance (total) .....	102	103	100
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	75	70	71
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	53	41	63
1701 Change in uncollected payments, Federal sources .....	-13	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	40	41	63
1900 Budget authority (total) .....	115	111	134
1930 Total budgetary resources available .....	217	214	234
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	73	70	68

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	96	49	36
3010 New obligations, unexpired accounts .....	141	144	166
3020 Outlays (gross) .....	-165	-127	-139
3040 Recoveries of prior year unpaid obligations, unexpired .....	-13	-30	-30
3041 Recoveries of prior year unpaid obligations, expired .....	-10	.....	.....
3050 Unpaid obligations, end of year .....	49	36	33
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-53	-40	-40
3070 Change in uncollected pymts, Fed sources, unexpired .....	13	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-40	-40	-40
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	43	9	-4
3200 Obligated balance, end of year .....	9	-4	-7

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	115	111	134
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	49	97	120
4011 Outlays from discretionary balances .....	95	30	19
4020 Outlays, gross (total) .....	144	127	139
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-53	-41	-63
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	13	.....	.....
4060 Additional offsets against budget authority only (total) .....	13	.....	.....
4070 Budget authority, net (discretionary) .....	75	70	71
4080 Outlays, net (discretionary) .....	91	86	76
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	21	.....	.....
4180 Budget authority, net (total) .....	75	70	71
4190 Outlays, net (total) .....	112	86	76

**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 digital 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 reducing burden, reusing digital services, improving digital Government experiences, creating economies of scale, and reducing costs.

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

FEDERAL CITIZEN SERVICES FUND—Continued

Object Classification (in millions of dollars)

Identification code 047-4549-0-4-376	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	15	11	14
11.3 Other than full-time permanent .....	10		
11.5 Other personnel compensation .....			3
11.9 Total personnel compensation .....	25	11	17
12.1 Civilian personnel benefits .....	7	5	4
25.1 Advisory and assistance services .....	14	53	48
25.3 Other goods and services from Federal sources .....	30	21	22
99.0 Direct obligations .....	76	90	91
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	9	11	12
11.3 Other than full-time permanent .....	7		
11.5 Other personnel compensation .....		2	1
11.9 Total personnel compensation .....	16	13	13
12.1 Civilian personnel benefits .....	9	5	9
21.0 Travel and transportation of persons .....			1
25.1 Advisory and assistance services .....	3	31	48
25.3 Other goods and services from Federal sources .....	37	5	4
99.0 Reimbursable obligations .....	65	54	75
99.9 Total new obligations, unexpired accounts .....	141	144	166

Employment Summary

Identification code 047-4549-0-4-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	149	70	90
2001 Reimbursable civilian full-time equivalent employment .....	160	111	121

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 047-4540-0-4-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Working Capital Fund (TMF ARP) .....	3	4	5
0004 eRulemaking Systems Direct Appropriations .....	3	5	
0799 Total direct obligations .....	6	9	5
0801 Working Capital Fund (Reimbursable) .....	798	729	678
0900 Total new obligations, unexpired accounts .....	804	738	683
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	195	302	275
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	194	297	
1011 Unobligated balance transfer from other acct [047-0616] .....	10	4	5
1021 Recoveries of prior year unpaid obligations .....	10	20	20
1070 Unobligated balance (total) .....	215	326	300
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	832	687	674
1701 Change in uncollected payments, Federal sources .....	55		
1750 Spending auth from offsetting collections, disc (total) .....	887	687	674
1900 Budget authority (total) .....	891	687	674
1930 Total budgetary resources available .....	1,106	1,013	974
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	302	275	291
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	230	170	68
3010 New obligations, unexpired accounts .....	804	738	683
3020 Outlays (gross) .....	-854	-820	-678
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-20	-20
3050 Unpaid obligations, end of year .....	170	68	53

<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-66	-66
3070 Change in uncollected pymts, Fed sources, unexpired .....	-55		
3090 Uncollected pymts, Fed sources, end of year .....	-66	-66	-66
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	219	104	2
3200 Obligated balance, end of year .....	104	2	-13

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	891	687	674
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	682	515	506
4011 Outlays from discretionary balances .....	163	305	172
4020 Outlays, gross (total) .....	845	820	678
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-832	-687	-674
4040 Offsets against gross budget authority and outlays (total) .....	-832	-687	-674
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-55		
4060 Additional offsets against budget authority only (total) .....	-55		
4070 Budget authority, net (discretionary) .....	4		
4080 Outlays, net (discretionary) .....	13	133	4
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	9		
4180 Budget authority, net (total) .....	4		
4190 Outlays, net (total) .....	22	133	4

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 GSA meets or exceeds statutory small and socio-economic business goals. 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	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	5	5	5
25.3 Other goods and services from Federal sources (Direct Appropriations) .....	1		
99.0 Direct obligations .....	6	5	5
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	326	261	243
11.3 Other than full-time permanent .....	4	1	1
11.5 Other personnel compensation .....	8	8	8
11.8 Special personal services payments .....	1		
11.9 Total personnel compensation .....	339	270	252
12.1 Civilian personnel benefits .....	130	86	70
13.0 Benefits for former personnel .....	1	2	
21.0 Travel and transportation of persons .....	4	4	4
22.0 Transportation of things .....	1		
23.1 Rental payments to GSA .....	6	40	39
23.3 Communications, utilities, and miscellaneous charges .....	17	21	22
25.1 Advisory and assistance services .....	200	231	215
25.2 Other services from non-Federal sources .....	3	5	5
25.3 Other goods and services from Federal sources .....	52	42	42
25.7 Operation and maintenance of equipment .....	25	5	5
26.0 Supplies and materials .....	1		
31.0 Equipment .....	17	22	23
42.0 Insurance claims and indemnities .....		1	1
99.0 Reimbursable obligations .....	796	729	678
99.5 Adjustment for rounding .....	2	4	
99.9 Total new obligations, unexpired accounts .....	804	738	683

**Employment Summary**

Identification code 047-4540-0-4-804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,263	1,529	1,532

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
047-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	41	8	8
General Fund Offsetting receipts from the public .....	41	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 2027 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 2027 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. For fiscal year 2028 and each fiscal year thereafter, the following amounts shall be subtracted from the estimate of discretionary budget authority and resulting outlays for any estimate of an Act making full-year or continuing appropriations for Financial Services and General Government Programs under the Congressional Budget and Impoundment Control Act of 1974 or the Balanced Budget and Emergency Deficit Control Act of 1985:

(1) The amount of collections estimated to be deposited in the General Services Administration's Federal Buildings Fund (FBF) for the applicable fiscal year, as specified in the President's budget submitted pursuant to section 1105 of title 31, United States Code, for such fiscal year; and

(2) The amount of any discretionary appropriation of new obligational authority derived from the FBF for the applicable fiscal year, in an amount not to exceed the collections estimated in paragraph (1).

