

# GAO Highlights

Highlights of [GAO-25-107349](#), a report to congressional requesters

## Why GAO Did This Study

GSA maintains more than 1,500 federally owned buildings. The Council on Environmental Quality has identified these buildings as a major source of the federal government's greenhouse gas emissions and energy and water use. The IRA provided GSA with a combined \$3.375 billion for sustainability improvements.

GAO was asked to review GSA's IRA activities. The IRA also includes a provision for GAO to support oversight of the use of IRA funds. This report examines, as of December 31, 2024, (1) how GSA planned to use its IRA funds, (2) the extent to which it followed leading practices when selecting projects to fund, and (3) the extent to which it established IRA performance goals, among other issues.

GAO analyzed GSA's IRA spending plan, including updates as of January 31, 2025, its IRA risk management plan, and other agency documents. GAO interviewed officials who manage GSA's IRA programs and visited three IRA project sites, representing a range of building types and IRA funding programs to observe progress. GAO assessed GSA's efforts for project selection against two leading practices for capital decision-making.

## What GAO Recommends

GAO is making three recommendations, including that GSA develop a framework with criteria for selecting high-performance green building projects, add interim targets to each of its IRA performance goals, and publicly communicate its IRA goals. GSA agreed with the recommendations and stated that it plans to take actions to address them.

View [GAO-25-107349](#). For more information, contact David Marroni at [MarroniD@gao.gov](mailto:MarroniD@gao.gov).

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## INFLATION REDUCTION ACT

### Opportunities Exist to Help Ensure GSA Programs Achieve Intended Results

## What GAO Found

The General Services Administration (GSA) selected 362 projects in federal buildings across the U.S. to receive Inflation Reduction Act (IRA) funding, as of January 31, 2025. The funding was targeted to support low-embodied carbon materials, emerging and sustainable technologies, and high-performance green building features. Selected applications included low-emissions concrete, electric heat pumps, and building-level energy meters. GSA's estimated costs for these projects accounted for 99 percent of its total available IRA funding. As of January 31, 2025, GSA reported obligating 49 percent of its available IRA funding and had expended 5 percent (see table). As of February 2025, GSA officials stated that the IRA program is under review and priorities and goals could change.

#### General Services Administration (GSA) Recorded Total Obligations and Expenditures Under the Inflation Reduction Act, as of January 31, 2025

Dollars in millions

Inflation Reduction Act program	Available	Obligated (%)	Expended (%)
Low embodied carbon materials	\$2,150	\$767 (36%)	\$102 (5%)
Emerging and sustainable technologies	\$975	\$683 (70%)	\$49 (5%)
High-performance green buildings	\$250	\$204 (82%)	\$25 (10%)
<b>Total</b>	<b>\$3,375</b>	<b>\$1,654 (49%)</b>	<b>\$176 (5%)</b>

Sources: GAO (analysis); GSA (data). | GAO-25-107349

GSA followed leading practices in capital decision-making when selecting projects for two of its three IRA programs. Specifically, GSA developed a framework for evaluating and selecting projects for the low embodied carbon and emerging and sustainable technology programs. In contrast, GSA had not established a selection framework for evaluating and selecting projects for the high-performance green building program. GSA officials explained that they focused on developing selection frameworks for the two IRA programs with earlier statutory deadlines of 2026 for obligating funds (the deadline for the high-performance green building program is 2031). Nevertheless, establishing a selection framework with criteria for selecting high-performance green building projects would help ensure that GSA makes sound capital investment decisions for this program, including any adjustments to existing selections that it may choose to make.

GSA established 11 performance goals to track progress across its IRA programs as of December 31, 2024. Each goal had one or more quantitative targets with associated time frames. The time frames were typically upon completion of the final IRA project, which was at least several years in the future. However, GSA had not established interim targets for any of the 11 performance goals, which is a practice that could help the agency assess whether it is achieving its goals over time. In addition, no one public document contained all the goals, and the public descriptions of three of the goals did not mention the goals' targets. GSA officials noted that the IRA does not require it to publish performance goals. They said that GSA often chooses not to publish goals beyond those required, instead using them internally to help ensure effectiveness. However, without readily accessible and more complete performance information, Congress and the public will have only limited insight into whether GSA's \$3.375 billion in IRA project investments are achieving their intended goals.