

Treasury Managed Trust Fund Accounts



Standardization and Transparency: New Horizons

Fiscal Service USSGL Issues Resolutions Committee (IRC) Meeting April 22, 2026

Teresa A. Tancre, CGFM
Senior Budget Methods Specialist
Budget Review and Concepts Division, Office of Management and Budget

Kimberly A. Poling
Senior Accountant
Funds Management Branch Manager
Fiscal Service, Department of the Treasury

Overview



- **Purpose**
- **Affected Treasury Appropriation Fund Symbols**
- **Projected Timeframes**
- **Impacts**



Purpose

- **Standardize Treasury account structure**
- **Standardize and simplify apportionments**
- **Increased transparency of monthly uninvested balances**
- **Streamline Federal investment steps**
- **Maximize earnings of Federal investments**

Affected TAFSs



- **Corps of Engineers—Civil Works**
 - Inland Waterways Trust Fund (TAFSs 096X8861; 096-096X8861)
 - Harbor Maintenance Trust Fund (TAFSs 096X8863; 096-096X8863)
- **Environmental Protection Agency**
 - Hazardous Substance Superfund (TAFSs 068X8145; 068-068X8145)
 - Leaking Underground Storage Tank Trust Fund (TAFSs 068X8153; 068-068X8153)
- **Department of Labor**
 - Black Lung Disability Trust Fund (TAFSs 016X8144; 016-016X8144)
- **Department of Health and Human Service**
 - Vaccine Injury Compensation Trust Fund (TAFSs 075X8175; 075-075X8175)
- **Department of Health and Human Service**
 - Federal Supplementary Medical Insurance Trust Fund (TAFSs 075X8004; 075-075X8004)
 - Federal Hospital Insurance Trust Fund (TAFSs 075X8005; 075-075X8005)
- **Social Security Administration**
 - Federal Old-Age And Survivors Insurance Trust Fund (TAFSs 028X8006; 028-028X8006)
 - Federal Disability Insurance Trust Fund (TAFSs 028X8007; 028-028X8007)

Projected Timeframes



10/1/2026 (i.e., FY27) Allocation/Child Account Merged with Parent/Corpus Account

- **Corps of Engineers—Civil Works**
 - Inland Waterways Trust Fund (TAFSs 096X8861; 096-096X8861)
 - Harbor Maintenance Trust Fund (TAFSs 096X8863; 096-096X8863)
- **Environmental Protection Agency**
 - Hazardous Substance Superfund (TAFSs 068X8145; 068-068X8145)
 - Leaking Underground Storage Tank Trust Fund (TAFSs 068X8153; 068-068X8153)
- **Department of Labor**
 - Black Lung Disability Trust Fund (TAFSs 016X8144; 016-016X8144)
- **Department of Health and Human Service**
 - Vaccine Injury Compensation Trust Fund (TAFSs 075X8175; 075-075X8175)

BASED ON IMPLEMENTATION, WHAT LESSONS WERE LEARNED DURING THE FY 2027 TRANSITION?



Projected Timeframes (Cont.)

[To Be Determined] Allocation/Child Account Merged with Parent/Corpus Account

- **Department of Health and Human Service**
 - Federal Supplementary Medical Insurance Trust Fund (TAFSs 075X8004; 075-075X8004)
 - Federal Hospital Insurance Trust Fund (TAFSs 075X8005; 075-075X8005)
- **Social Security Administration**
 - Federal Old-Age And Survivors Insurance Trust Fund (TAFSs 028X8006; 028-028X8006)
 - Federal Disability Insurance Trust Fund (TAFSs 028X8007; 028-028X8007)

Impacts



- **Apportionments**
- **Budgetary accounting balances and Non-Expenditure Transfers for Consolidation**
- **Investments (i.e., Government Account Series)**
- **Fiscal Service- and OMB- identified internal and external reporting changes**
- **Agency- identified internal and external reporting changes [Will be identified as Fiscal Service and OMB meet with each agency]**
- **Budget and Finance/Accounting Staff**

Questions



Teresa A. Tancre, CGFM
Senior Budget Methods Specialist
Budget Review and Concepts Division, Office of Management and Budget
ttancre@omb.eop.gov

Kimberly A. Poling
Senior Accountant
Funds Management Branch Manager
Fiscal Service, Department of the Treasury
Kim.Poling@fiscal.treasury.gov