



Treasury Financial Manual

A-2009-04

March 2009

ANNOUNCEMENT

Subject: Converting Treasury Managed Trust Fund (TMTF) Accounts From a Treasury Two-Digit Department Regular Code to the Two-Digit Department Regular Code Within the Reporting Program Agency

1. Purpose

This announcement reminds impacted Federal Program Agencies that, on April 13, 2009, the Financial Management Service (FMS) will implement a major TMTF department regular code conversion. To support the move to the new Common Government-wide Accounting Classification (CGAC) structure (see the Web site at <http://www.fsio.gov>), FMS will convert the current TMTF account activity from a Treasury two-digit department regular code to the two-digit department regular code of the reporting program agency. On and after April 13, 2009, agencies will no longer report TMTF activity using department regular code "20" but will report using the department regular code of the agency that is the owner of the fund.

Upon implementation, FMS and the Office of Management and Budget (OMB) will accept the new department regular codes in accounting and budgetary systems, as well as publish them in the President's Budget; Treasury Combined Statement of Receipts, Outlays, and Balances; and other publications.

FMS and OMB concur that changing the TMTF department regular codes will:

- Support the move to implementing CGAC;
- Improve the presentation of data in Governmentwide publications;

AND

- Expand the capabilities and ease of system data usage.

Attachment 1 is a TMTF conversion chart of accounts. The chart lists all TMTFs and related expenditure, allocation, and receipt accounts for which the two-digit department regular codes will change as a result of this effort.

Note: Congress recently passed legislation that may require a new TMTF account symbol be established or added for some agencies. If this is the case, FMS will contact the agencies affected by this legislation individually.

2. Inquiries

Direct questions concerning this announcement to:

Budget Reports Division
Financial and Budget Reports Directorate
Financial Management Service
Department of the Treasury
3700 East West Highway, Room 5D11
Hyattsville, MD 20782
Phone: 202-874-9771

Attachment

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Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
	<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>	
Agency: Department of Health and Human Services					
Bureau: Centers for Medicare and Medicaid Services					
Acct: Federal Hospital Insurance Trust Fund					
Federal Hospital Insurance Trust Fund	20- -8005-000 \ X	22	75- -8005-000 \ X	05	
Federal Hospital Insurance Trust Fund	75-20-8005-000 \ X	22	75-75-8005-000 \ X	05	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Hospital Insurance Trust Fund	20- -8005-001 \ X	22	75- -8005-001 \ X	05	
Earnings on Investments, FHI Trust Fund	20- -8005-002 \ X	22	75- -8005-002 \ X	05	
Deposits by States, Federal Hospital Insurance Trust Fund	20- -8005-003 \ X	22	75- -8005-003 \ X	05	
Interest Payments by Railroad Retirement Board, Federal Hospital Insurance Trust Fund	20- -8005-005 \ X	22	75- -8005-005 \ X	05	
Payments from the General Fund, FHI Trust Fund	20- -8005-006 \ X		75- -8005-006 \ X	05	
Federal Payments for Railroad Employees, Federal Hospital Insurance Trust Fund	20- -8005-007 \ X	22	75- -8005-007 \ X	05	
Premiums Collected for Uninsured Individuals not Otherwise Eligible, FHI Trust Fund	20- -8005-009 \ X	22	75- -8005-009 \ X	05	
Receipts from Railroad Retirement Account, Federal Hospital Insurance Trust Fund	20- -8005-010 \ X	22	75- -8005-010 \ X	05	
Transfers from General Fund of amounts equal to SECA taxes, Federal Hospital Insurance Trust Fund	20- -8005-011 \ X	22	75- -8005-011 \ X	05	
Transfers from the General Fund of amounts equal to Federal Employer contributions for FICA taxes, Federal Hospital Insurance Trust Fund	20- -8005-012 \ X	22	75- -8005-012 \ X	05	
Postal Service Employer Contributions, FHI Trust Fund	20- -8005-013 \ X	22	75- -8005-013 \ X	05	
Interest Received from Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund	20- -8005-023 \ X	22	75- -8005-023 \ X	05	
Interest on Interfund Borrowings, Federal Hospital Insurance Trust Fund	20- -8005-027 \ X	22	75- -8005-027 \ X	05	
Other Proprietary Receipts, FHI Trust Fund	20- -8005-029 \ X	22	75- -8005-029 \ X	05	
FHI Trust Fund, Transfer from General Fund (OASDI) Taxes	20- -8005-035 \ X	22	75- -8005-035 \ X	05	
Basic Premiums, Medicare Advantage, FHI	20- -8005-040 \ X	22	75- -8005-040 \ X	05	
Gifts, Federal Hospital Insurance Trust Fund	20- -8005-042 \ X	22	75- -8005-042 \ X	05	
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Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
	<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>	
Agency: Department of Health and Human Services					
Bureau: Centers for Medicare and Medicaid Services					
Acct: Federal Supplementary Medical Insurance Trust Fund					
Federal Supplementary Medical Insurance Trust Fund	20- -8004-000 \ X	22	75- -8004-000 \ X	05	
Federal Supplementary Medical Insurance Trust Fund	75-20-8004-000 \ X	22	75-75-8004-000 \ X	05	
Receipt Accounts					
Federal Contributions, FSMI Trust Fund	20- -8004-001 \ X	22	75- -8004-001 \ X	05	
Earnings on Investments, FSMI Trust Fund	20- -8004-002 \ X	22	75- -8004-002 \ X	05	
Premiums Collected for the Aged, FSMI Trust Fund	20- -8004-005 \ X	22	75- -8004-005 \ X	05	
Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	20- -8004-006 \ X	22	75- -8004-006 \ X	05	
Premiums Collected for the Disabled, FSMI Trust Fund	20- -8004-007 \ X	22	75- -8004-007 \ X	05	
Supplemental Catastrophic Premium Refunds, Federal Supplementary Medical Insurance Trust Fund	20- -8004-015 \ X	22	75- -8004-015 \ X	05	
Interest Paid to the FHI Trust Fund, FSMI Trust Fund	20- -8004-023 \ X	22	75- -8004-023 \ X	05	
Other Proprietary Receipts from the Public, FSMI Trust Fund	20- -8004-029 \ X	22	75- -8004-029 \ X	05	
Interest, Transitional Assistance Account, Federal Supplementary Medical Insurance	20- -8004-031 \ X	22	75- -8004-031 \ X	05	
Gifts, Medicare Prescription Drug Account, FSMI	20- -8004-032 \ X	22	75- -8004-032 \ X	05	
Transfers From the Transitional Assistance Account, Medicare Prescription Drug Account, FSMI	20- -8004-033 \ X	22	75- -8004-033 \ X	05	
Federal Contribution, State Low-Income Determinations, Prescription Drug Account, FSMI	20- -8004-034 \ X	22	75- -8004-034 \ X	05	
Premiums Collected, Medicare Prescription Drug Account, FSMI	20- -8004-035 \ X	22	75- -8004-035 \ X	05	
Payments from States, Medicare Prescription Drug Account, FSMI	20- -8004-036 \ X	22	75- -8004-036 \ X	05	
Interest, Medicare Prescription Drug Account, FSMI	20- -8004-037 \ X	22	75- -8004-037 \ X	05	
Gifts and Bequests, Transitional Assistance Account, Federal Supplementary Medical Insurance	20- -8004-038 \ X	22	75- -8004-038 \ X	05	
Federal Contributions, Transitional Assistance Account, Federal Supplementary Medical Insurance	20- -8004-039 \ X	22	75- -8004-039 \ X	05	
Basic Premiums, Medicare Advantage, FSMI	20- -8004-040 \ X	22	75- -8004-040 \ X	05	
Gifts, Federal Supplementary Medical Insurance Trust Fund	20- -8004-042 \ X	22	75- -8004-042 \ X	05	
Medicare Refunds, FSMI Trust Fund	20- -8004-045 \ X	22	75- -8004-045 \ X	05	
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Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts						
		<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>	
Agency: Department of Health and Human Services						
Bureau: Centers for Medicare and Medicaid Services			22		05	
Acct: Federal Supplementary Medical Insurance Trust Fund						
Receipt Accounts cont.						
Federal Contributions for Administrative Costs, Medicare Prescription Drug Account, FSMI	20- -8004-046 \ X	22	75- -8004-046 \ X	05		
Federal Contributions for Benefits, Prescription Drug Account, FSMI	20- -8004-047 \ X	22	75- -8004-047 \ X	05		
Transfers from Department of Defense, Federal Supplementary Medical Insurance Trust Fund	20- -8004-083 \ X	22	75- -8004-083 \ X	05		
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Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
	Current TAFS	Current D-Code	New TAFS	New D-Code	
Agency: Department of Homeland Security					
Bureau: United States Coast Guard		22		06	
Acct: Aquatic Resources Trust Fund					
Sports Fish Restoration and Boating Trust Fund	20- -8147-000 \ X	22	70- -8147-000 \ X	06	
Receipt Accounts					
Transfers from General Fund for the Boat Safety Account, Aquatic Resources Trust Fund	20- -8147-001 \ X	22	70- -8147-001 \ X	06	
Transfers from General Fund for the Sport Fish Restoration Account, Aquatic Resources Trust Fund	20- -8147-002 \ X	22	70- -8147-002 \ X	06	
Earnings on Investments, Aquatic Resources Trust Fund	20- -8147-003 \ X	22	70- -8147-003 \ X	06	
Transfer from the National Recreational Boating Safety and Facilities Improvement Fund, Aquatic Resources Trust Fund	20- -8147-004 \ X	22	70- -8147-004 \ X	06	
Custom Duties, Aquatic Resources Trust Fund, Sport Fish Restoration	20- -8147-005 \ X	22	70- -8147-005 \ X	06	
Unrealized Disc, Aquatic Resources Trust Fund	20- -8147-021 \ X	22	70- -8147-021 \ X	06	
Acct: Oil Spill Liability Trust Fund					
Oil Spill Liability Trust Fund	20- -8185-000 \ X	22	70- -8185-000 \ X	06	
Receipt Accounts					
Transfers from General Fund of Amount Equal to Certain Taxes, Oil Spill Liability Trust Fund	20- -8185-001 \ X	22	70- -8185-001 \ X	06	
Earnings on Investments, Oil Spill Liability Trust Fund	20- -8185-002 \ X	22	70- -8185-002 \ X	06	
Fines and Penalties, Oil Spill Liability Trust Fund	20- -8185-003 \ X	22	70- -8185-003 \ X	06	
Recoveries, Oil Spill Liability Trust Fund	20- -8185-004 \ X	22	70- -8185-004 \ X	06	
Transfers from the Trans-Alaska Pipe Line Liability Fund	20- -8185-005 \ X	22	70- -8185-005 \ X	06	
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<u>Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts</u>						
	<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>		
Agency: Department of Labor						
Bureau: Employment Standards Administration		22		15		
Acct: Black Lung Disability Trust Fund						
Black Lung Disability Trust Fund	16-20-8144-015 \ X	22	16-16-8144-015 \ X	15		
Black Lung Disability Trust Fund	20- -8144-000 \ X	22	16- -8144-000 \ X	15		
<u>Receipt Accounts</u>						
Transfer from General Fund, Black Lung Benefits Revenue Act Taxes, Black Lung Disability Trust Fund	20- -8144-001 \ X	22	16- -8144-001 \ X	15		
Earnings on Investments, Black Lung Disability Trust Fund	20- -8144-002 \ X	22	16- -8144-002 \ X	15		
Fines and Penalties, Black Lung Disability Trust Fund	20- -8144-003 \ X	22	16- -8144-003 \ X	15		
Miscellaneous Interest, Black Lung Disability Trust Fund	20- -8144-004 \ X	22	16- -8144-004 \ X	15		
Repayable Advances from General Fund, Black Lung Disability Trust Fund	20- -8144-005 \ X	22	16- -8144-005 \ X	15		
Collections of Taxes on Taxable Expenditures, Black Lung Disability Trust Fund	20- -8144-006 \ X	22	16- -8144-006 \ X	15		
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Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
	Current TAFS	Current D-Code	New TAFS	New D-Code	
Agency: Department of Transportation					
Bureau: Federal Aviation Administration		22		13	
Acct: Airport and Airway Trust Fund					
Airport and Airway Trust Fund	20- -8103-000 \ X	22	69- -8103-000 \ X	13	
Receipt Accounts					
Deposits, Airport and Airway Trust Fund	20- -8103-001 \ X	22	69- -8103-001 \ X	13	
Earnings on Investments, Airport and Airway Trust Fund	20- -8103-002 \ X	22	69- -8103-002 \ X	13	
Refunds from Federal Fund Payments, Airport and Airway Trust Fund	20- -8103-005 \ X	22	69- -8103-005 \ X	13	
Interest Income, Cash Management Improvement Act, Airport and Airway Trust Fund	20- -8103-014 \ X	22	69- -8103-014 \ X	13	
Bureau: Federal Highway Administration		22		05	
Acct: Highway Trust Fund					
Highway Trust Fund	20- -8102-000 \ X	22	69- -8102-000 \ X	05	
Receipt Accounts					
Deposits, Highway Account, Highway Trust Fund	20- -8102-001 \ X	22	69- -8102-001 \ X	05	
Earnings on Investments, Highway Trust Fund	20- -8102-002 \ X	22	69- -8102-002 \ X	05	
Deposits, Mass Transit Account, Highway Trust Fund	20- -8102-011 \ X	22	69- -8102-011 \ X	05	
Highway Trust Fund (Mass Transit Account), Cooperative Agreements	20- -8102-012 \ X	22	69- -8102-012 \ X	05	
Interest Income, Cash Management Improvement Act, Highway Account, Highway Trust Fund	20- -8102-014 \ X	22	69- -8102-014 \ X	05	
Interest Income, Cash Management Improvement Act, Mass Transit Account, Highway Trust Fund	20- -8102-015 \ X	22	69- -8102-015 \ X	05	
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies, FHWA, DOT	20- -8102-026 \ X	22	69- -8102-026 \ X	05	
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies (FHWA)	20- -8102-027 \ X	22	69- -8102-027 \ X	05	
Miscellaneous Interest, Highway Trust Fund	20- -8102-029 \ X	22	69- -8102-029 \ X	05	
Payment from the General Fund, Highway Trust Fund, Treasury	20- -8102-034 \ X	22	69- -8102-034 \ X	05	

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
	Current TAFS	Current D-Code	New TAFS	New D-Code	
Agency: Corps of Engineers-Civil Works					
Bureau: Corps of Engineers-Civil Works					
Acct: Harbor Maintenance Trust Fund					
Harbor Maintenance Trust Fund	20- -8863-000 \ X	22	96- -8863-000 \ X	00	
Harbor Maintenance Trust Fund	96-20-8863-000 \ X	22	96-96-8863-000 \ X	00	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to Certain Taxes, Harbor Maintenance Trust Fund	20- -8863-001 \ X	22	96- -8863-001 \ X	00	
Earnings on Investments, Harbor Maintenance Trust Fund	20- -8863-002 \ X	22	96- -8863-002 \ X	00	
Transfer of Tolls from the Saint Lawrence Seaway Development Corporation, Harbor Maintenance Trust Fund	20- -8863-003 \ X	22	96- -8863-003 \ X	00	
Acct: Inland Waterways Trust Fund					
Inland Waterways Trust Fund	20- -8861-000 \ X	22	96- -8861-000 \ X	00	
Inland Waterways Trust Fund	96-20-8861-000 \ X	22	96-96-8861-000 \ X	00	
Receipt Accounts					
Transfer from General Fund, Inland Waterways Revenue Act Taxes, Inland Waterways Trust Fund	20- -8861-001 \ X	22	96- -8861-001 \ X	00	
Earnings on Investments, Inland Waterways Trust Fund	20- -8861-002 \ X	22	96- -8861-002 \ X	00	

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts					
		<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>
Agency: Environmental Protection Agency					
Bureau: Environmental Protection Agency					
Acct: Hazardous Substance Superfund					
Hazardous Substance Superfund	13-20-8145-014 \ X	22	13-68-8145-014 \ X	01	
Hazardous Substance Superfund	14-20-8145-001 \ X	22	14-68-8145-001 \ X	01	
Hazardous Substance Superfund	16-20-8145-004 \ X	22	16-68-8145-004 \ X	01	
Hazardous Substance Superfund	20- -8145-000 \ X	22	68- -8145-000 \ X	01	
Hazardous Substance Superfund	68-20-8145-000 \ X	22	68-68-8145-000 \ X	01	
Hazardous Substance Superfund	70-20-8145-007 \ X	22	70-68-8145-007 \ X	01	
Hazardous Substance Superfund	75-20-8145-009 \ X	22	75-68-8145-009 \ X	01	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to Certain Taxes	20- -8145-001 \ X	22	68- -8145-001 \ X	01	
Earnings on Investments, Hazardous Substance Superfund	20- -8145-002 \ X	22	68- -8145-002 \ X	01	
Fines and Penalties, Hazardous Substance Superfund	20- -8145-003 \ X	22	68- -8145-003 \ X	01	
Hazardous Substance Superfund	20- -8145-004 \ X	22	68- -8145-004 \ X	01	
Interfund Transactions, Hazardous Substance Superfund	20- -8145-005 \ X	22	68- -8145-005 \ X	01	
Transfer from the General Fund of Amounts Equivalent to Corporate Environmental Tax, Hazardous Substance Superfund	20- -8145-015 \ X	22	68- -8145-015 \ X	01	
Payment from the General Fund, Hazardous Substance Superfund, Recovery Act - Bureau of the Public Debt, Treasury	20- -8145-016 \ X	22	68- -8145-016 \ X	01	
Acct: Leaking Underground Storage Tank Trust Fund					
Leaking Underground Storage Tank Trust Fund	20- -8153-000 \ X	22	68- -8153-000 \ X	01	
Leaking Underground Storage Tank Trust Fund	68-20-8153-000 \ X	22	68-68-8153-000 \ X	01	
Receipt Accounts					
Transfers from General Fund of Amounts Equal to Certain Taxes, Leaking Underground Storage Tank Trust Fund	20- -8153-001 \ X	22	68- -8153-001 \ X	01	
Earnings on Investments, Leaking Underground Storage Tank Trust Fund	20- -8153-002 \ X	22	68- -8153-002 \ X	01	
Recoveries, Leaking Underground Storage Tank Trust Fund	20- -8153-003 \ X	22	68- -8153-003 \ X	01	
Payment From the General Fund, Leaking Underground Storage Tank Trust Fund	20- -8153-040 \ X	22	68- -8153-040 \ X	01	

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts						
		<u>Current TAFS</u>	<u>Current D-Code</u>	<u>New TAFS</u>	<u>New D-Code</u>	
Agency: Social Security Administration						
Bureau: Social Security Administration						
Acct: Federal Old-Age and Survivors Insurance Trust Fund						
Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-000 \ X	22	28- -8006-000 \ X	04		
Federal Old-Age and Survivors Insurance Trust Fund	28-20-8006-000 \ X	22	28-28-8006-000 \ X	04		
Receipt Accounts						
Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-001 \ X	22	28- -8006-001 \ X	04		
Earnings on Investments, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-002 \ X	22	28- -8006-002 \ X	04		
Deposits by States, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-003 \ X	22	28- -8006-003 \ X	04		
Interest Payments by Railroad Retirement Board, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-005 \ X	22	28- -8006-005 \ X	04		
Miscellaneous Federal Payments, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-006 \ X	22	28- -8006-006 \ X	04		
Federal Payments for Special Benefits, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-007 \ X	22	28- -8006-007 \ X	04		
Tax Refund, Offset Collections, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-009 \ X	22	28- -8006-009 \ X	04		
Transfer from General Fund of Amounts Equal to SECA Taxes, Federal Old-Age and Survivors	20- -8006-011 \ X	22	28- -8006-011 \ X	04		
Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-012 \ X	22	28- -8006-012 \ X	04		
Taxes on Benefits, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-016 \ X	22	28- -8006-016 \ X	04		
Refunds for Voluntary Income Tax Withholding, Principal, Federal Old-Age Survivors Insurance Trust Fund	20- -8006-024 \ X	22	28- -8006-024 \ X	04		
Refunds for Voluntary Income Tax Withholding, Interest, Federal Old-Age Survivors Insurance Trust Fund	20- -8006-025 \ X	22	28- -8006-025 \ X	04		
FOASI, Non-Attorney Fees	20- -8006-028 \ X	22	28- -8006-028 \ X	04		
Other Proprietary Receipts, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-029 \ X	22	28- -8006-029 \ X	04		
Attorney Fees, Federal Old-Age and Survivors Insurance Trust Fund	20- -8006-031 \ X	22	28- -8006-031 \ X	04		
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