

## UI REPORTS HANDBOOK NO. 401

# ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

## CONTENTS

<b>A. Facsimile of Form ETA 191</b>	II-3-2
<b>B. Purpose</b>	II-3-4
<b>C. Due Date and Transmittal</b>	II-3-5
<b>D. General Reporting Instructions</b>	II-3-5
1. Requisitioning Funds from Federal Employees Compensation Account	II-3-5
2. Providing Information to Federal (Civilian) and Military Agencies	II-3-5
3. Identifying Federal Agencies	II-3-5
4. Correcting Errors Made in a Prior Quarter	II-3-6
<b>E. Definitions</b>	II-3-6
1. Assigned Charges	II-3-6
2. Unassigned Charges	II-3-6
<b>F. Item by Item Instructions</b>	II-3-6
1. Section A. Summary Statement of Expenditures and Adjustments	II-3-6
2. Section B. Detailed Expenditures	II-3-8
<b>G. Federal Agency Codes</b>	II-3-9

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

#### A. Facsimile of Form

##### 1. Page 1 of Form

ETA 191 - STATEMENT OF EXPENDITURES AND FINANCIAL ADJUSTMENTS OF  
FEDERAL  
FUNDS FOR UNEMPLOYMENT COMPENSATION FOR  
FEDERAL EMPLOYEES AND EX-SERVICEMEMBERS

State: \_\_\_\_\_ Quarter Ending: \_\_\_\_\_

#### Section A: Summary Statement of Expenditures and Adjustments

	UCFE -----	UCX -----
1. Benefit Expenditures	\$	\$
2. Adjustments Assigned to Agencies:		
(a) Cancellations	\$( )	\$( )
(b) Restoration of Overpayments	\$( )	\$( )
(c) Other -Explain in Comments	\$	\$
3. Total Assigned Expenditures and Adjustments (Items 1 and 2; these totals must match the totals reported in Section B.)	\$	\$
4. Expenditures and Adjustments Not Assigned to Agencies:		
(a) Penalties and Interest	\$( )	\$( )
(b) Other--Explain in Comment	\$	\$
5. Total Expenditures and Adjustments Not Assigned to Agencies (Items 4a and 4b)	\$	\$
6. Grand Total--All Expenditures and Adjustments (Items 3 and 5)	\$	\$

**UI REPORTS HANDBOOK NO. 401**

**ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers**

2. Page 2 of Form

ETA 191 - STATEMENT OF EXPENDITURES AND FINANCIAL ADJUSTMENTS OF  
FEDERAL  
FUNDS FOR UNEMPLOYMENT COMPENSATION FOR  
FEDERAL EMPLOYEES AND EX-SERVICEMEMBERS

State: Quarter Ending:

---

Section B: Detailed Statement of Expenditures and Adjustments by  
Federal (civilian) and Military Agencies

(1)	(2)	(3)
Agency Code	Agency Title	Expenditures And Adjustments

---

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

#### B. Purpose

Public Law 96-499, Omnibus Reconciliation Act of 1980, required Federal agencies to pay the cost of unemployment compensation for Federal employees (UCFE) when the benefit payment was based on Federal services performed after December 31, 1980. It was not until the passage of the Miscellaneous Revenue Act of 1982 that military departments were required to reimburse the unemployment compensation expenditures for ex-servicemembers (UCX).

Public Law 96-499 also established within the Unemployment Trust Fund the "Federal Employees Compensation (FEC) Account." The FEC Account operates as a revolving account and, therefore, is dependent upon State agencies, the Department of Labor, and Federal and military agencies to maintain its solvency.

The Form ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers is used by each State employment security agency (SESA) to report to the National Office (NO): 1) the quarterly summary of UCFE and UCX expenditures and adjustments, and 2) the total amount of benefits paid by the SESA to claimants of specific agencies. Section B of the ETA 191 is the only source document used by the Office of Workforce Security to bill Federal and military agencies for the recovery of UCFE and UCX benefit payments.

Each SESA withdraws resources from the FEC Account to cover the necessary UCFE and UCX benefit payments. UIS bills the Federal and military agencies quarterly, based on the data contained in Section B of the ETA 191 report. Each Federal and military agency deposits into the FEC Account, on a quarterly basis, reimbursements for benefits that have been paid to their former employees.

After receipt of each quarterly ETA 191 report, UIS aggregates the benefit payments by all States for individual Federal agencies and bills each accordingly. Quarterly, the NO certifies to the U.S. Department of the Treasury the total amounts due from each department and agency.

In order for the FEC Account to operate successfully, it is dependent upon two of its major components--the State agency and the Federal agency. The Federal agency is responsible for reimbursing the Account in a timely manner to ensure that there are adequate funds available for the States to withdraw. The State agency, in turn, is responsible for paying UCFE and UCX benefits to the claimant and for reporting these quarterly benefit payments to the NO in a timely manner.

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

#### C. Due Date and Transmittal

The ETA 191 should be submitted electronically to the National Office by the 25th of the month following the close of the quarter.

#### D. General Reporting Instructions

1. Requisitioning Funds from the Federal Employees Compensation Account. SESAs are required to requisition funds from the FEC Account to cover anticipated benefit payment needs for all UCFE and UCX claimants. These electronic requests are received by the Financial Management Services, Financial Information Management Directorate, Funds Management Division, Funds Accounting Branch, U.S. Department of the Treasury. To prevent the build up of excessive balances in local banks, requisitions and transfers of funds should be made on a daily basis.
2. Providing Information to Federal (Civilian) and Military Agencies. Pursuant to the Secretary's authority in 5 USC 8509 (f), SESAs will continue to, for purposes of this Act, provide appropriate payroll offices of Federal and military agencies with a copy of all determination notices, including appeals, that are now provided to a private employer, as instructed by Sections 6662 and 8692, Part V of the ES Manual.

The SESA should be prepared to furnish the civilian and military agencies, upon their request, with detailed benefit payment data, which support the charges contained in Section B of the report. The benefit payment data are to be forwarded to those agencies by the 25th day after the end of the reporting quarter. Since many Federal agencies rely heavily upon this data to verify the accuracy of their benefit charges, it is important for States to supply this information timely.

SESAs will provide the certified documentation directly to those Federal civilian and military agencies that have requested the benefit payment data. These agencies are listed in the Unemployment Insurance Program Letter (UIPL) entitled, "Directory of Federal (Civilian) and Military Agencies requesting Quarterly UCFE and UCX Detailed Benefit Payment Data."

3. Identifying Federal Agencies. SESAs should consider providing the list of Federal employers and their respective codes found in section F. below to local office initial intake, adjustment, and overpayment personnel for the purposes of identifying the appropriate Federal agency (or agencies) to be charged. Prior to transmittal of claims forms to the central office, the Federal employer code

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

should be recorded on all pertinent documents, i.e., Form ES 931, UCFE Request for Wage and Separation Information, Form ES 935, Claimant Affidavit of Federal Civilian Service Wage and Separation Information, etc.

4. Correcting Errors Made in a Prior Quarter. Corrections should be reported to UIS on the ETA 191 as soon as possible. Errors, such as use of incorrect three-digit agency codes, can create significant problems for the Federal agency, the NO, and, eventually, the SESA. The electronic submittal system automatically displays the name of the agency associated with an entered three-digit code. This name should be checked to be sure that the benefits being entered are being assigned to the appropriate agency. When errors in coding occur, it usually takes anywhere from three months to one year to correct them.

From the time that the error occurred, a two-year grace period has been established as sufficient time for adjustment to be made. SESAs are instructed to correct improper charges made to Federal and military agencies by increasing or decreasing the agency's charges in the next quarterly ETA 191 report.

In cases where there may not be charges in a following quarter, only the corrective entry should be reported. SESAs are not to submit more than one ETA 191 report per quarter.

#### E. Definitions

1. Assigned Charges. Charges are classified as "assigned" to a Federal agency when expenditures and/or adjustments can be positively identified in Section B of the report. As a result, totals that are assigned to Federal agencies reported in Section A (item 3) must equal the totals generated from the assigned charges listed in Section B.
2. Unassigned Charges. Charges are classified as "unassigned" by a Federal agency when expenditures and/or adjustments can not be positively identified in Section B of the report. Unassigned charges should be infrequent.

#### F. Item by Item Instructions

1. Section A. Summary Statement of Expenditures and Adjustments.
  - a. Item 1. Benefit Expenditures. Include in the appropriate columns all UCFE and UCX unemployment compensation benefits paid to eligible (as based on title 5 U.S. Code) Federal civilian claimants and ex-servicemen

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

during the reported quarter. (These expenditures should include only that portion of benefits paid from UCFE and UCX funds.)

b. Item 2. Adjustments Assigned to Agencies

(1) Cancellations. Enter in the appropriate UCFE or UCX columns the total amount of any checks canceled during the quarter which were reported as expenditures in prior quarters. Cancellations of checks drawn in the current quarter are to be reflected in Item 1. Check cancellations are subtracted when computing subtotals and totals.

(2) Restoration of Overpayments. Enter in the appropriate UCFE or UCX columns the total amount of restorations made during the current quarter of overpayments made in prior quarters. Restorations of overpayments received during the current quarter and based on expenditures in this current quarter should be reflected in item 1. Restoration of overpayments are subtracted when computing subtotals and totals. A negative sign should not be entered. Restorations resulting from the recoupment of overpayments are credited to an agency's account only after the funds have been recovered from a claimant.

(3) Other. Enter the total of other adjustments in the appropriate UCFE or UCX columns. These adjustments could include, for example, an over- or under-statement of UCFE or UCX expenditures reported in prior quarters. Submit an explanation of these items in the comments section. These explanations should include the three-digit agency codes, name of agencies, and a brief statement describing the adjustment. If this figure is negative, a negative sign should be entered.

c. Item 3. Total Assigned Expenditures and Adjustments. Enter in the appropriate columns, the total amounts of UCFE and UCX expenditures and adjustment that are being charged to Federal and military agencies during this reporting period. The figures entered in this item for both UCFE and UCX are the results of Items 1, 2(a), 2(b), and 2(c). These totals must match the totals reported in Section B.

d. Item 4. Expenditures and Adjustments Not Assigned to Agencies. Enter the total for UCFE and the total UCX expenditures in the appropriate columns.

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

- (1) Penalties and Interest. Enter the total amount of penalty and interest (P&I) received by the SESA which results from prior UCFE or UCX payments. Penalties and interest are subtracted when computing subtotals and totals. A negative sign should not be entered.
- (2) Other--Explain in Comments. Enter in the appropriate UCFE or UCX columns any adjustments that were not included in item 4.(a). For example, list adjustments relating to a UCFE or UCX charge that occurred more than two years after the quarter in which the initial payment was made, or to an agency for which a three-digit code has not been assigned.

In the latter case, include in the comments section the agency name and total amount of benefits for each agency "not assigned" a three-digit code. The NO will then use this information to properly identify the responsible Federal agency and will assign a three-digit code to each of those agencies listed in comments and reported in item 4.(b).

Once the NO has assigned the three-digit code for the charge in question, the State will officially be informed of the change. The State will first use this information to reclassify the charge from "not assigned" to assigned by recording the adjustment in Section A, item 2.(c), and in Section B of the next quarterly ETA 191 report.

The State will then enter the negative amount of the identified charge in Section A, item 4.(b). The purpose of this entry is to "zero out" the amount of the "not assigned" charge from the previous reporting quarter, so that the charge does not get counted twice against the FEC Account.

Finally, the State will close the adjustment by explaining the reclassification in the comments section. The State should enter the following items in comments for the reclassification: 1) the reporting quarter of the "not assigned" charge, 2) the name of the Federal agency, 3) the three-digit code of the agency (as provided by the NO), and (4) the amount of the newly-assigned charge.

#### 2. Section B. Detailed Expenditures

- a. Enter in the first column the three digit code of the Federal agency being charged as found in section G.

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

- b. When reporting electronically, this column will default to the name of the agency being charged that is associated with the code in column one. Check to be sure that the name on the screen matches the name expected for the agency number. If it does not, check that the agency number was entered correctly.
- c. Enter in the third column the total amount of benefit charges to that Federal agency indicated in the first column during the reported quarter. Charges to a Federal agency will include adjustments for restoration of Federal funds resulting from cancellation of checks, recoupment of overpayments, etc. Therefore, the sum of UCFE and UCX benefit charges should equal the amount in item 3 of section A.

#### G. Federal Agency Codes

A three digit numerical code identifying each Federal agency will be assigned from the list below. Additional agencies with their corresponding codes will be added to the list as necessary. Agencies which have been out of existence for more than 10 quarters will generally be removed from the list. SESAs will use these codes to identify all claim records and claim forms of claimants who performed Federal service in his/her base period.

##### Identification Codes for Federal Departments and Agencies

<u>Code</u>	<u>Title</u>
001	U. S. Senate
002	U. S. House Of Representatives
003	Comm. on Security & Cooperation in Europe
006	U. S. Capitol Police
010	Architect Of The Capitol
012	Copyright Royalty Tribunal
015	Botanic Gardens
020	General Accounting Office
025	Government Printing Office
030	Library Of Congress
035	United States Tax Court
040	Congressional Budget Office
045	Office Of Technology Assessment
111	Supreme Court
112	United States Courts
113	U.S. Court Of Veterans Appeals
205	White House Office

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

207 Office Of The Vice President  
210 Office Of Management And Budget  
215 Office Of Administration  
220 Council Of Economic Advisers  
221 Council On Environmental Quality  
223 Executive Mansion And Grounds  
224 Executive Residence At The White House  
225 Office Of Policy Development  
230 National Security Council  
233 Office Of Federal Procurement Policy  
235 Office Of Science & Technology Policy  
238 Office Of U.S. Trade Representative  
239 US Office of Special Council  
250 Regulatory Information Service Center  
301 Architecture & Transp. Barriers Compliance Board  
302 Arctic Research Commission  
303 B. Goldwater Scholar. & Excell. in Educ. Found.  
308 Commission on National and Community Service  
310 Defense Nuclear Facility Safety Board  
312 James Madison Memorial Fellowship Foundation  
321 National Council on Disabled  
323 Nuclear Waste Technical Review Board  
324 Prospective Payment Assessment Commission  
325 Physician Payment Review Committee  
326 U.S. Institute of Peace  
334 Comm. on Legal Immigration Reform  
336 America's Industrial Heritage Project  
337 US Enrichment Corporation  
338 Thrift Depositor Protection Oversight Board  
405 State, Department of  
410 Treasury, Department of the  
421 Defense - W/O Army, Navy And Air Force  
422 Army, Department Of The (civilian)  
423 Navy, Department Of The (civilian)  
424 Air Force, Department Of The (civilian)  
425 Army, Dept Of The--Nonappro Fund Activity  
427 Air Force, Dept Of The-Nonappro Fund Acti  
429 Army And Air Force Exchange Service  
430 Justice, Department Of  
440 Interior, Department Of  
445 Agriculture, Department Of  
450 Commerce, Department Of

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

455 Labor, Department Of  
460 Health And Human Services, Department Of  
465 Housing And Urban Development, Dept Of  
470 Transportation, Department Of  
475 Energy, Department Of  
480 Education, Department Of  
506 International Devel. Cooperation Agency  
507 Advisory Council On Historic Preserva.  
509 Appalachian Regional Commission  
510 American Battle Monuments Commission  
511 Board For Internat'l Broadcasting  
512 Arms Control Disarmament Agency  
520 Board Of Governors, Federal Reserve Sys.  
531 Comm. For Purch. Of Prod. From Handicap.  
532 Delaware River Basin Commission  
535 Office Of Personnel Management  
538 Commission On Fine Arts  
539 Commission On Civil Rights  
540 Office Of Government Ethics  
541 Consumer Product Safety Commission  
543 Commodity Futures Trading Commission  
545 Adv. Comm. On Intergovernmental Rela's  
552 Environmental Protection Agency  
554 Equal Employment Opportunity Commission  
555 Export-Import Bank  
557 Farm Credit Administration  
558 Farm Credit System Assistance Board  
570 Federal Communication Commission  
572 Federal Election Commission  
574 Federal Emergency Management Agency  
575 Federal Deposit Insurance Corporation  
576 Office Of Thrift Supervision  
577 Federal Labor Relations Authority  
578 Federal Maritime Commission  
579 Federal Housing Finance Board  
580 Federal Mediation And Conciliation Serv.  
583 Fed. Mine Safety & Health Rev. Comm.  
584 Federal Thrift Investment Board  
590 Federal Trade Commission  
592 Foreign Claims Settlement Commission  
600 General Services Administration  
601 Harry S. Truman Scholarship Foundation

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

602 Japan-U.S. Friendship Commission  
618 Institute Of Museum Services  
619 JFK Center For The Performing Arts  
620 U. S. Information Agency  
621 Inter-American Foundation  
622 International Boundary And Water Comm.  
623 International Trade Commission  
625 Interstate Commerce Commission  
626 Interagency Council On The Homeless  
627 Marine Mammal Commission  
628 Merit System Protection Board  
631 National Aeronautics & Space Adminis.  
633 National Archives And Records Adm.  
634 National Credit Union Administration  
635 National Commission For Employment Policy  
639 Nat'l Comm. On Libraries & Info. Science  
640 National Capitol Planning Commission  
642 National Gallery Of Art  
645 National Labor Relations Board  
646 National Endowment For The Arts  
647 National Endowment For The Humanites  
650 National Mediation Board  
652 National Railroad Adjustment Board  
655 National Science Foundation  
656 Nat'l Trans. Policy Study Commission  
657 Navajo & Hopi Indian Relocation Com.  
659 Nuclear Regulatory Commission  
660 National Transportation Safety Board  
661 NUC Safety Oversight Committee  
663 Occupational Safety & Health Rev. Comm.  
664 Overseas Private Investment Corp.  
665 Panama Canal Commission  
667 Pension Benefit Guaranty Corporation  
668 Postal Rate Commission  
677 Peace Corps  
678 Penn. Ave. Development Corp.  
680 President's Commission On Ethical Probs.  
682 President's Commission On Pension Policy  
683 Railroad Accounting Principles Board  
687 Social Security Administration  
690 Securities And Exchange Commission  
695 Selective Service System

## UI REPORTS HANDBOOK NO. 401

### ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers

- 697 Susquehanna River Basin Commission
- 700 Small Business Administration
- 701 United States Holocaust Memorial Council
- 705 Smithsonian Institution
- 710 Soldiers' And Airmen's Home
- 730 Tennessee Valley Authority
- 732 U.S. Postal Service
- 735 Veterans Affairs, Department Of
- 801 Army, Department Of (military)
- 802 Navy, Department Of (military)
- 803 Air Force, Dept Of The (military)
- 804 U. S. Marine Corps (military)
- 805 U. S. Coast Guard (military)
- 806 Nat'l Oceanic & Atmospheric Admin--Military
- 807 Navy Exchange Service
- 808 Navy Club And Recreation System
- 809 U.S. Marine Corps Morale, Welfare, & Rec
- 811 Coast Guard--Nonappro. Fund Activity
- 902 Central Intelligence Agency
- 910 FY 2000 Census
- 911 The Presidio Trust
- 912 U.S. Trade and Development Agency