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

### Section II-1

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# Facsimile of Form

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

|  |  |  |
| --- | --- | --- |
| **STATE:** | **REGION:** | **REPORT FOR PERIOD 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 Comments** |  |  |
| **5.** | **Total Expenditures and Adjustments Not Assigned to Agencies (Items 4a and 4b)** |  |  |
| **6.** | **Grand Total - All Expenditures and Adjustments (Items 3 and 5)** |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION B: DETAILED STATEMENT OF EXPENDITURES AND ADJUSTMENTS BY FEDERAL (CIVILIAN) AND MILITARY AGENCIES** | | | |
| **Agency Code** | **Agency Title** | **Expenditures and Adjustments** | |
|  | **UCFE** | **UCX** |
| **(1)** | **(2)** | **(3)** | **(4)** |

Comments:

OMB No.: 1205-0162 [**OMB Expiration Date**](https://oui.doleta.gov/unemploy/docs/UI_Required_Reports-Expiration_Table.html)**:** 7/31/2022 OMB Burden Hours: 240 Minutes

OMB Burden Statement: These reporting instructions have been approved under the Paperwork reduction Act of 1995. Persons are not required to respond to this collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Submission is mandatory under SSA 303(a) (6). Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Office of Unemployment Insurance, Room S-4524, 200 Constitution Ave., NW, Washington, DC, 20210.

# 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 Account (FECA)." The FECA 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 Workforce Agency (SWA) to report to the National Office (NO), Office of Unemployment Insurance (OUI): 1) the quarterly summary of UCFE and UCX expenditures and adjustments, and 2) the total amount of benefits paid by the SWA to claimants of specific agencies. Section B of the ETA 191 report is the only source document used by OUI to bill Federal and military agencies for the recovery of UCFE and UCX benefit payments.

Each SWA withdraws resources from the FECA to cover the necessary UCFE and UCX benefit payments. OUI 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 FECA, on a quarterly basis, reimbursements for benefits that have been paid to their former employees.

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

The FECA’s successful operation depends the state and the Federal agencies. The Federal agencies are responsible for reimbursing the FECA in a timely manner to ensure that there are adequate funds available for the states to withdraw. The state agencies, in turn, are responsible for paying UCFE and UCX benefits to the claimant, reporting these quarterly benefit payments to the NO in a timely manner, and providing detailed benefit payment data to Federal agencies as requested.

# Due Date and Transmittal

The ETA 191 will be transmitted electronically to the OUI NO by the 25th of the month following the close of the quarter.

# General Reporting Instructions

* 1. Requisitioning Funds from the Federal Employees Compensation Account. SWAs are required to requisition funds from the FECA using the Automated Standard Application for Payments (ASAP) System to cover anticipated benefit payment needs for all UCFE and UCX claimants. These electronic requests are received by the U.S. Department of the Treasury. To prevent the buildup 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 U.S.C. 8509 (f), SWAs 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 SWA 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 and for the detailed benefit payment data to equal the agency charges submitted in Section B of the report.

SWAs 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 Federal-State Data Exchange System (FSDES) and Military-State Data Exchange System (MSDES) sites (<https://www.ui-icon.org>). The FSDES and MSDES sites obtain Federal Detailed Billing Directories which include contact information for Federal Civilian and Military Agencies requesting quarterly detailed benefit payment data.

* 1. Identifying Federal Agencies. SWAs should consider providing the list of Federal employers and their respective codes found in section G 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 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.
  2. Correcting Errors Made in a Prior Quarter. Corrections should be reported by the next quarter on the ETA 191 report unless more time is needed. Errors, such as use of incorrect three-digit agency codes, can create significant problems for the Federal agency, the OUI NO, and, eventually, the SWA. 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. SWAs 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. SWAs are not to submit more than one ETA 191 report per quarter.

# 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.

# Item by Item Instructions

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

* + 1. Item 1. Benefit Expenditures. Include in the appropriate columns all regular and extended UCFE and UCX unemployment compensation benefits paid to eligible (as based on title 5 U.S.C.) Federal civilian claimants and ex-servicemembers during the reported quarter. Extended Benefits (EB) payments made to claimants under the UCFE and UCX programs do not qualify for Federal sharing under provisions of the EB law. Instead, these benefits are 100 percent chargeable to the Federal agencies in the same manner as regular UCFE and UCX benefits. (See 20CFR 615.14(e)). Benefits expenditures should include only that portion of benefit paid from UCFE and UCX funds.
    2. 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 is 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 that were not included in item 2(a) and 2(b). For example, these adjustments could include an overstatement or understatement of UCFE or UCX expenditures reported in prior quarters. It is imperative that SWAs 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.
    3. Item 3. Total Assigned Expenditures and Adjustments. Enter in the appropriate columns, the total amounts of regular and extended UCFE and UCX expenditures and adjustments 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.
    4. Item 4. Expenditures and Adjustments Not Assigned to Agencies. Enter the total amounts of regular and extended UCFE and UCX expenditures and/or adjustments in the appropriate columns.
       1. Penalties and Interest. Enter the total amount of penalty and interest (P&I) received by the SWA which results from prior UCFE or UCX payments. P & I are subtracted when computing subtotals and totals. A negative sign should not be entered. Any P & I charged for UCFE or UCX must be returned to the FECA.

Exclude the Federally-mandated penalty amounts under section 303(a) (11) (B) of the Social Security Act; these penalties have been deposited into the unemployment trust of the state.

* + - 1. Other--Explain in Comments. Enter in the appropriate UCFE or UCX columns any adjustments and/or expenditures 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 FECA.

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.

* + 1. Item 5. Total Expenditures and Adjustments Not Assigned to Agencies. The figures entered in this item for both UCFE and UCX are the result of item 4(a) and 4(b).

f. Item 6. Grand Total – All Expenditures and Adjustments. The figures entered in this item for both UCFE and UCX are the result of item 3 and 5

#### Section B. Detailed Expenditures.

* 1. Enter in the first column the three digit code of the Federal agency being charged as found in section G.
  2. 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.
  3. Enter in the third column the total amount of regular and extended 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.

# Federal Agency Codes

A three digit numerical code identifying each Federal agency has been 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. SWAs 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

Code Title

001 U.S. Senate

002 U.S. House of Representatives

003 Commission on Security and Cooperation in Europe

006 U.S. Capitol Police

010 Architect of the Capitol

015 U.S. Botanic Garden

020 Government Accountability Office

025 U.S. Government Printing Office

030 Library of Congress

032 Office of Compliance

035 United States Tax Court

040 Congressional Budget Office

111 Supreme Court of the United States

112 Administrative Office of the United States Courts

113 U.S. Court of Appeals for Veterans Claims

205 White House Office

207 Office of Vice President of the United State

210 Office of Management and Budget

215 Office of Administration

220 Council of Economic Advisers

221 Council on Environmental Quality

224 Executive Residence at the White House

225 Office of Policy Development

230 National Security Council

235 Office of Science & Technology Policy

238 Office of the U.S. Trade Representative

239 Office of Special Counsel

240 Office of National Drug Control Policy

241 Office of the US Intellectual Property Enforcement Coordinator

250 Regulatory Information Service Center

300 FFIEC Appraisal Subcommittee

301 U.S. Access Board

302 Artic Research Commission

303 Barry Goldwater Scholarship & Excellence Education Foundation

308 Corporation for National and Community Service

310 Defense Nuclear Facilities Safety Board

312 James Madison Memorial Fellowship Foundation

321 National Council on Disability

323 Nuclear Waste Technical Review Board

324 Medicare Payment Advisory Commission

326 U.S. Institute of Peace

347 Christopher Columbus Fellowship Foundation

348 Morris K. Udall Foundation

373 Federal Energy Regulatory Commission

374 U.S. Election Assistance Commission

376 Eisenhower Memorial Commission

378 United States –China Economic and Security Review Commission

380 Federal Housing Finance Agency

382 Council of the Inspectors General on Integrity and Efficiency

383 Medicaid and CHIP Payment and Access Commission

384 Northern Border Regional Commission

385 Consumer Financial Protection Bureau

386 District of Columbia Courts

388 Privacy and Civil Liberties Oversight Board

389 US World War One Centennial Commission

390 Gulf Coast Ecosystem Restoration Council

391 Women's Suffrage Centennial Commission

392 Western Hemisphere Drug Policy Commission

401 Department of Homeland Security (DHS)/Management Directorate

405 Department of State

406 International Broadcasting Bureau

410 Department of the Treasury

420 Department of the Army National Guard - civilian

421 Department of Defense - civilian

422 Department of the Army - civilian

423 Department of the Navy - civilian

424 Department of the Air Force - civilian

425 Department of the Army - Nonappropriated Fund (NAF)

427 Department of the Air Force – NAF

428 Department of the Air Force National Guard-civilian

429 Army & Air Force Exchange Service - NAF

430 Department of Justice

432 Drug Enforcement Agency

440 Department of the Interior

445 Department of Agriculture

450 Department of Commerce

455 Department of Labor

460 Department of Health and Human Services

465 Department of Housing and Urban Development

466 HUD- Office of the Inspector General

467 Office of Fed. Housing Enterprise Oversight

470 Department of Transportation

475 Department of Energy

480 Department of Education

481 DHS/U.S Secret Service

482 DHS/Federal Law Enforcement Training Center

483 DHS/Customs & Border Protection

484 DHS/Transportation Security Administration

485 DHS/State & Local Government Coordination

486 DHS/Science & Technology Directorate

488 DHS/Info. Analysis & Infrastructure Protection

489 DHS/Citizenship & Immigration Services

490 DHS/Immigration & Customs Enforcement

491 DHS/United States Coast Guard - civilian

492 DHS/Office of Inspector General

503 Administrative Conference of the United States

504 African Development Foundation

506 U.S. Agency for International Development

507 Advisory Council on Historic Preservation

509 Appalachian Regional Commission

510 American Battle Monuments Commission

513 Office of the Director of National Intelligence

520 Board of Governors of the Fed Reserve System

531 U.S. Ability One Commission

533 Denali Commission

535 Office of Personnel Management

538 Commission of Fine Arts

539 Commission on Civil Rights

540 Office of Government Ethics

541 Consumer Product Safety Commission

543 Commodity Futures Trading Commission

552 Environmental Protection Agency

554 Equal Employment Opportunity Commission

555 Export-Import Bank of the U.S.

557 Farm Credit Administration

570 Federal Communications Commission

572 Federal Election Commission

574 DHS/ EP&R, Federal Emergency Management Agency

575 Federal Deposit Insurance Corporation

577 Federal Labor Relations Authority

578 Federal Maritime Commission

580 Federal Mediation and Conciliation Service

583 Federal Mine Safety and Health Review Commission

584 Federal Retirement Thrift Investment Board

590 Federal Trade Commission

600 General Services Administration

601 Harry S. Truman Scholarship Foundation

602 Japan-U.S. Friendship Commission

603 U.S. Chemical Safety and Hazard Investigation Board

618 Institute of Museum & Library Services

619 JFK Center for the Performing Arts

621 Inter-American Foundation

622 International Boundary and Water Commission

623 U.S. International Trade Commission

624 International Boundary Commission

625 Surface Transportation Board

626 Interagency Council on the Homeless

627 Marine Mammal Commission

628 Merit Systems Protection Board

629 Valles Caldera Preserve

630 Millennium Challenge Corporation

631 National Aeronautics & Space Administration

633 National Archives & Records Administration

634 National Credit Union Administration

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 Humanities

650 National Mediation Board

652 National Railroad Adjustment Board

655 National Science Foundation

657 Office of Navajo & Hopi Indian Relocation

659 U.S. Nuclear Regulatory Commission

660 National Transportation Safety Board

663 Occupational Safety and Health Review Commission

664 Overseas Private Investment Corp.

667 Pension Benefit Guaranty Corporation

668 Postal Regulatory Commission

669 Public Defender Service for the District of Columbia

670 Railroad Retirement Board

677 U.S. Peace Corps

687 Social Security Administration

690 Security & Exchange Commission

695 Selective Service System

698 U.S. Commission on International Religious Freedom

700 Small Business Administration

701 U.S. Holocaust Memorial Council

705 Smithsonian Institution

710 Armed Forces Retirement Home (AFRH)

730 Tennessee Valley Authority

732 U.S. Postal Service

735 Department of Veterans Affairs

801 Department of the Army - military

802 Department of the Navy - military

803 Department of the Air Force - military

804 United States Marine Corp - military

805 United States Coast Guard - military

806 National Oceanic & Atmospheric Administrative - military

807 Navy Exchange Service Command - NAF

808 Commander, Navy Installation Command - NAF

809 Marine Corps Community Services - NAF

811 Coast Guard Community Services - NAF

902 Central Intelligence Agency

911 The Presidio Trust

912 U.S. Trade and Development Agency

914 Bureau of Census - 2020 decennial census