

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

A.	Facsimile of Form.....	2
B.	Purpose.....	3
C.	Due Date and Transmittal.....	3
D.	General Reporting Instructions.....	4
1.	Requisitioning Funds from the Federal Employees Compensation Account.....	4
2.	Providing Information to Federal (Civilian) and Military Agencies.....	4
3.	Identifying Federal Agencies.....	4
4.	Correcting Errors Made in a Prior Quarter.....	4
E.	Definitions.....	5
1.	Assigned Charges.....	5
2.	Unassigned Charges.....	5
F.	Item by Item Instructions.....	5
1.	Section A. Summary Statement of Expenditures and Adjustments.....	5
2.	Section B. Detailed Expenditures.....	7
G.	Federal Agency Codes.....	7

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**A. Facsimile of Form**

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STATE:		REGION:	REPORT FOR PERIOD ENDING:	
<b>SECTION A: SUMMARY STATEMENT OF EXPENDITURES AND ADJUSTMENTS</b>				
			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)			

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

Comments:

OMB No.: 1205-0162

OMB Expiration Date: 06/30/2022

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.

**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 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 on 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.

### **C. 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.

### **D. 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 (). The FSDES and MSDES sites obtain <https://www.ui-icon.org> HYPERLINK "https://www.ui-icon.org"

3.

4.

**E.**

1.

2.

**F.**

1.

a.

b.

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1)

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3)

c.

d.

1)

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| e.

| 2.

a.

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c.

**G.**

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