

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	<b>CLASSIFICATION</b> UI
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	<b>DATE</b> January 28, 2014

**ADVISORY:** UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 6-14

**TO:** STATE WORKFORCE AGENCIES

**FROM:** ERIC M. SELEZNOW /s/  
Acting Assistant Secretary

**SUBJECT:** Employment and Training (ET) Handbook No. 401, 4<sup>th</sup> Edition, Change 3 – Revision to ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX)

1. **Purpose.** To provide updated pages for ET Handbook No. 401, 4<sup>th</sup> Edition, Change 2, on the ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX).

2. **References.**

- Section 303(a)(11)(A) and (B) of the Social Security Act;
- Unemployment Insurance Program Letter (UIPL) No. 20-10, *ET Handbook 401, 4<sup>th</sup> Edition, Change 2 – Revision to ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX)*;
- UIPL No. 02-12, *Unemployment Compensation (UC) Program Integrity – Amendments made by the Trade Adjustment Assistance Extension Act of 2011 (TAAEA)*; and
- UIPL No. 02-12, Change 1, *Unemployment Compensation (UC) Program Integrity – Amendments made by the Trade Adjustment Assistance Extension Act of 2011 (TAAEA)-- Question and Answers*.

3. **Background.** The laws governing Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Servicemembers (UCX) require each employing Federal agency to pay the costs of regular and extended UCFE/UCX benefits paid to its former employees by state workforce agencies (5 U.S.C. 8501-8509). The ETA 191 report provides quarterly information reflecting the amount of benefits that should be charged to each employing Federal agency. A three-digit numerical code identifying each Federal agency has been assigned by the Employment and Training Administration at the Department of Labor (Department). States must use these codes when they transmit the ETA 191 report to the Department. The active list of Federal agencies is being modified to remove agencies that have been out of existence for more than 10 quarters. The list is also being updated to add agencies that have come into existence. Section G of the attachment contains this

<b>RESCISSIONS</b> UIPL 20-10	<b>EXPIRATION DATE</b> Continuing
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lengthy new list of Federal agency names and codes.

In addition, the reporting instructions for the ETA 191 report contained in section F(1)(d)(1) of the attachment have been revised to require state workforce agencies to exclude from the total amount of penalties they received the Federally-mandated penalty amounts under section 303(a)(11)(A) and (B) of the Social Security Act for erroneous payments to an individual of UCFE or UCX due to fraud committed by such individual. These penalties, as explained in UIPL No. 02-12 and UIPL No. 02-12, Change 1, are deposited into the state's unemployment fund, unlike other penalties and interest received by a state.

4. **OMB Approval.** ETA Form 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers, has been approved by the Office of Management and Budget (OMB) through March 31, 2016. The OMB control number is 1205-0162.
5. **Handbook Maintenance.** Replace the existing section II, chapter 3 (the ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers), dated March 2010, with the attached revised section II, chapter 3, dated October 2013.
6. **Action Requested.** State Administrators are requested to distribute this advisory and the attached replacement pages to appropriate staff.
7. **Inquiries.** Inquiries should be directed to the appropriate Regional Office.
8. **Attachment.** ET Handbook No. 401, 4<sup>th</sup> Edition, section II, chapter 3, ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment compensation for Federal Employees and Ex-Servicemembers, revised October 2013.

## 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

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### 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 & FINANCIAL ADJS OF FEDERAL FUNDS FOR UC FOR UCFE-UCX

STATE:	REGION:	REPORT FOR PERIOD ENDING:	
<b>SECTION A: SUMMARY STATEMENT OF EXPENDITURES AND ADJUSTMENTS</b>			
		<b>UCFE</b>	<b>UCX</b>
<b>1.</b>	<b>Benefit Expenditures</b>		
<b>2.</b>	<b>Adjustments Assigned to Agencies:</b>		
	(a) Cancellations		
	(b) Restoration of Overpayments		
	(c) Other - Explain in Comments		
<b>3.</b>	<b>Total Assigned Expenditures and Adjustments (Items 1 and 2; these totals must match the totals reported in Section B.)</b>		
<b>4.</b>	<b>Expenditures and Adjustments Not Assigned to Agencies:</b>		
	(a) Penalties and Interest		
	(b) Other - Explain in Comment		
<b>5.</b>	<b>Total Expenditures and Adjustments Not Assigned to Agencies (Items 4a and 4b)</b>		
<b>6.</b>	<b>Grand Total - All Expenditures and Adjustments (Items 3 and 5)</b>		

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### 2. Page 2 of Form

<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:** 03/31/2016    **Average Estimated Response Time:** 6 Hours

**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 required to retain or obtain benefits 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.

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#### 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): 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 the Office of Unemployment Insurance (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 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 upon 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 NO by the 25th of the month following the close of the quarter.

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#### 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 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 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 Training Employment Notice (TEN) entitled, "Directory of Federal (Civilian) and Military Agencies requesting Quarterly UCFE and UCX Detailed Benefit Payment Data."

3. 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.
4. 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 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

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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 making adjustments in billings for both UCFE and UCX. 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.

#### 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 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 program do not qualify for Federal sharing under the provisions of the EB law. Instead, these benefits are 100 percent chargeable to the Federal government departments/agencies in the same manner as regular UCFE and UCX benefits. (See 20 CFR 615.14(e)). Benefit 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

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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 the 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 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 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.
  - d. Item 4. Expenditures and Adjustments Not Assigned to Agencies. Enter the total UCFE and the total UCX expenditures 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 for erroneous payments to an individual of UCFE or UCX due to fraud committed by such individual under section 303(a)(11)(A) and (B) of the Social Security Act; these penalties have been deposited into the unemployment fund of the State.

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- (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 numerical 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 SWA will officially be informed of the change. The SWA 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 SWA 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 SWA will close the adjustment by explaining the reclassification in the comments section. The SWA 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.
- 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 code was entered correctly.
- c. 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,

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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 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

<u>Code</u>	<u>Title</u>
001	United States Senate
002	United States House of Representatives
003	Commission on Security and Cooperation in Europe
006	United States Capitol Police
010	Architect of the Capitol
015	United States 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	The Supreme Court of the United States
112	Administrative Office of the United States Courts
113	United States Court of Veterans Appeals
205	White House Office
207	Office of the Vice President of the United States
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
230	National Security Council
235	Office of Science and Technology Policy
238	Office of the United States Trade Representative
239	Office of Special Counsel
240	Office of National Drug Control Policy
250	Regulatory Information Service Center
300	FFIEC Appraisal Subcommittee
301	United States Access Board

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302	Arctic Research Commission
303	Barry M. Goldwater Scholarship & Excellence in 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	United States Institute of Peace
347	Christopher Columbus Fellowship Foundation
348	Morris K. Udall Foundation
373	Federal Energy Regulatory Commission
374	United States Election Assistance Commission
375	Vietnam Education Foundation
376	Eisenhower Memorial Commission
377	Office of the Federal Coordinator for Alaska Natural Gas
378	United States – China Economic & Security Review Commission
379	Recovery Accountability & Transparency Board
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
401	Department of Homeland Security (DHS)/Management Directorate
405	Department of State
406	Broadcasting Board of Governors
410	Department of the Treasury
421	Defense w/o Army, Navy, Air Force, & Marine Corp - 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
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
470	Department of Transportation

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475	Department of Energy
480	Department of Education
481	DHS/United States Secret Service
482	DHS/Federal Law Enforcement Training Center
483	DHS/Customs & Border Protection
484	DHS/Transportation Security Administration
485	DHS/Office of Grant Programs
486	DHS/Science & Technology Directorate
488	DHS/National Protection & Programs Directorate
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	United States Agency for International Development
507	Advisory Council on Historic Preservation
509	Appalachian Regional Commission
510	American Battle Monuments Commission
520	Board of Governors of the Federal Reserve System
531	United States AbilityOne 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 United States
557	Farm Credit Administration
570	Federal Communications Commission
572	Federal Election Commission
574	DHS/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

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602	Japan-United States Friendship Commission
603	U.S. Chemical Safety and Hazard Investigation Board
618	Institute of Museum & Library Services
619	The John F. Kennedy Center for the Performing Arts
621	Inter-American Foundation
622	International Boundary and Water Commission, U.S. and Mexico
623	United States International Trade Commission
624	International Boundary Commission, United States and Canada
625	Surface Transportation Board
626	Interagency Council on Homelessness
627	Marine Mammal Commission
628	Merit Systems Protection Board
629	Valles Caldera Trust
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	United States 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 Rate Commission
669	Public Defender Service for the District of Columbia
670	Railroad Retirement Board
677	United States Peace Corps
687	Social Security Administration
690	Security and Exchange Commission
695	Selective Service System
698	U.S. Commission on International Religious Freedom
700	Small Business Administration
701	United States Holocaust Memorial Council
705	Smithsonian Institution
710	Armed Forces Retirement Home
730	Tennessee Valley Authority

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732	United States 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	DHS - United States Coast Guard - military
806	National Oceanic & Atmospheric Administrative - military
807	Navy Exchange Service Command - NAF
808	Commander, Navy Installation Command - NAF
809	United States Marine Corp Community Services - NAF
811	Coast Guard Community Services Command - NAF
902	Central Intelligence Agency
911	The Presidio Trust
912	United States Trade and Development Agency
913	Bureau of Census - 2010 decennial census