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| EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210 | CLASSIFICATION UI |
| | CORRESPONDENCE SYMBOL OUI/DFAS |
| | DATE January 28, 2014 |

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 6-14

TO: STATE WORKFORCE AGENCIES

FROM: ERIC M. SELEZNOW
Acting Assistant Secretary

SUBJECT: Employment and Training (ET) Handbook No. 401, 4th 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, 4th 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, 4th 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

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| RESCISSIONS UIPL 20-10 | EXPIRATION DATE 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, 4th 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.

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**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: |
|---|---|---------------------------|
| 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) | |

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for Unemployment Compensation for Federal Employees and Ex-Servicemembers**

2. Page 2 of Form

| 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:** 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 |