

UI REPORTS HANDBOOK NO. 401

ETA 8401 Monthly Analysis of Benefit Payment Account

CONTENTS

A. Facsimile of FormIII-1-2

B. Purpose.....III-1-3

C. Due Date and Transmittal.....III-1-3

D. General Reporting InstructionIII-1-3

E. DefinitionsIII-1-3

 1. Account NumberIII-1-3

 2. Commingled/Separate.....III-1-4

F. Item by Item InstructionsIII-1-4

 1. Beginning BalanceIII-1-4

 2. Total DepositsIII-1-4

 3. Total Checks Issued.....III-1-4

 4. Ending BalanceIII-1-4

 5. Total of Daily Ledger BalancesIII-1-4

 6. Average Daily BalanceIII-1-4

 7. Percent of Average Daily Balances.....III-1-4

 8. UI Trust FundsIII-1-4

 9. Reimbursable FundsIII-1-4

 10. Federal FundsIII-1-5

 11. Refunds.....III-1-5

 12. Checks Issued (UI Trust Funds).....III-1-5

 13. Checks Issued (Reimbursable Funds)III-1-5

 14. Checks Issued (Federal Funds)III-1-5

UI REPORTS HANDBOOK NO. 401

ETA 8401 Monthly Analysis of Benefit Payment Account

A. Facsimile of Form

ETA 8401 - MONTHLY ANALYSIS OF BENEFIT PAYMENT ACCOUNT

STATE	REGION	REPORT FOR PERIOD ENDING
Bank Name:		Bank City:
Account Number:		Commingled/Separate:
LEDGER		
1.	Beginning Balance	
2.	Total Deposits	
3.	Total Checks Issued	
4.	Ending Balance	
5.	Total of Daily Ledger Balances	
6.	Average Daily Balance	
7.	Percent Average Daily Balance to Checks Issued	
DEPOSITS		
8.	UI Trust Funds	
9.	Reimbursable Funds	
10.	Federal Funds	
11.	Refunds	
CHECKS ISSUED		
12.	UI Trust Funds	
13.	Reimbursable Funds	
14.	Federal Funds	

Comments:

OMB No.: 1205-0154

OMB Expiration Date: 04/30/2009

OMB Burden Hours: 30 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 Workforce Security, Room S-4231, 200 Constitution Ave., NW, Washington, DC, 20210.

UI REPORTS HANDBOOK NO. 401

ETA 8401 Monthly Analysis of Benefit Payment Account

B. Purpose

State Workforce Agencies (SWAs) should withdraw from the Unemployment Trust Fund only amounts sufficient to pay benefit checks or warrants actually issued in accordance with the Treasury-State Agreement executed under the Cash Management Improvement Act of 1990. The electronic funds transfer system used by the Trust Funds Branch in the U.S. Treasury permits fund requests received by noon eastern time to be deposited and available in the state's benefit payment account usually by the following day. The ETA 8401 is a record of benefit payment account transactions recorded in the books of each state. The ETA 8401 allows the National Office and the SWAs to monitor the amount of monies kept in the benefit payment account.

C. Due Date and Transmittal

This report will be submitted electronically and is due in the National Office the 1st day of the second month after the month reported. January reports are due the 1st of March.

D. General Reporting Instructions

All transactions in the benefit payment account are to be reported through the ETA 8401 except for benefits/payments made for Trade Readjustment Assistance (TRA) and Alternative Trade Adjustment Assistance (ATAA) programs. Data used in preparing the ETA 8401 report must be obtained from the books of the state employment security agency. If benefit payment accounts are maintained in more than one bank, a separate report is to be prepared for each account.

The beginning balance, item 1, should agree with the ETA 2112 balance brought forward, line 1, column F. The ending balance should agree with line 46, column F (see instructions for the ETA 2112). If there is more than one benefit payment account, the sum of all ETA 8401 information should be used to compare with ETA 2112 information. The ETA National Office will compare balances reported on the ETA 8401 with the balances reported on the ETA 2112. All differences must be reconciled timely.

Only whole dollar figures should be reported.

Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports Users Manual, Appendix C.

E. Definitions

1. Account Number. The last 5 digits of the account number will be used. No spaces, letters, or characters will be used. Each account's last 5 digits will be unique thereby enabling tracking of separate accounts.

UI REPORTS HANDBOOK NO. 401

ETA 8401 Monthly Analysis of Benefit Payment Account

2. Commingled/Separate. A separate benefit payment account is an account which contains only unemployment funds, both state and Federal (withdrawals from EUCA and FECA). Commingled accounts contain other, non-unemployment state or Federal funds. A 'C' is entered for commingled accounts and an 'S' is entered for separate accounts.

F. Item by Item Instructions

Instructions are given only when clarification beyond the title of the item is needed.

1. Beginning Balance. Enter on this line the closing balance for the previous month.
2. Total Deposits. Enter the total dollar amount of deposits made to the benefit payment account during the month reported.
3. Total Checks Issued. Enter the total dollar amount of checks/warrants issued from the benefit payment account during the month reported.
4. Ending Balance. (Item 1 + item 2) minus item 3.
5. Total of Daily Ledger Balances. Enter the sum of daily closing ledger balances.
6. Average Daily Balance. The average daily balance is computed by adding the daily ledger balances for each day in the month, including Saturdays, Sundays and Holidays, and dividing the total by the total number of calendar days in the month.
7. Percent of Average Daily Balances to Checks Issued. Enter the percent of Average Daily Balance in item 6., to total checks issued in item 3. This percentage figure shall be carried to two decimal places; for example, 17.77 or 0.23. These percentage figures are not to be rounded.
8. UI Trust Funds. In item 8, show total amount received from the state account in the Unemployment Trust Fund pursuant to Section 904(f), Social Security Act and deposited in the benefit payment account to pay regular UI, 100% of state and local government EB, the 50% state share of EB under PL 91-373. In item 12, show the total amount disbursed for regular unemployment compensation, EB for state and local governments, and the state share of EB under the Federal/State Extended Unemployment Compensation Act (PL 91-373).
9. Reimbursable Funds. In item 9, show the total amount received as advances or reimbursements and deposited in the benefit payment account for Federal share regular UI and EB under PL 91-373, and emergency compensation if Federal reimbursements are deposited directly to the benefit payment account. Also, show amounts received from other states and deposited directly into the benefit payment account. In item 13, show the total amount disbursed from reimbursable funds.

UI REPORTS HANDBOOK NO. 401

ETA 8401 Monthly Analysis of Benefit Payment Account

10. Federal Funds. In item 10, show the total amount of funds received and deposited in the benefit payment account for the payment of benefits attributable to UCFE (including Postal Workers) and UCX. In item 14, show total amount disbursed through the benefit payment account for UCFE (including Postal Workers) and UCX.
11. Refunds. In item 11, show the total amount of recoveries to the benefit payment account during the month under the regular unemployment insurance program. If there are any other refunds such as UCFE (including Postal Workers) and UCX, they should be broken down and explained in the comments section.
12. Check Issued (UI Trust Funds). Enter the amount of line 3 (Total Checks Issued) attributable to check issued for regular UI (line 12).
13. Check Issued (Reimbursable Funds). Enter the amount of line 3 (Total Checks Issued) attributable to check issued for reimbursable payment (line 13).
14. Check Issued (Federal Funds). Enter the amount of line 3 (Total Checks Issued) attributable to check issued for UCFE/UCX (line 14).

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

CONTENTS

- A. Facsimile of FormIII-2-2
- B. Purpose.....III-2-3
- C. Due Date and TransmittalIII-2-3
- D. General Reporting InstructionsIII-2-3
- E. Definitions.....III-2-3
 - 1. Allocation.....III-2-3
 - 2. Appropriation.....III-2-3
 - 3. Enactment DateIII-2-4
 - 4. Expiration Date.....III-2-4
 - 5. ObligationIII-2-4
 - 6. ExpenditureIII-2-4
 - 7. DisbursementIII-2-4
 - 8. AmortizationIII-2-4
 - 9. Redeposit.....III-2-4
- F. Item by Item Instructions.....III-2-4
 - 1. Column I - Credited to Unemployment Trust Fund Account.....III-2-4
 - 2. Column II - Redeposits to Trust FundIII-2-5
 - 3. Column III - Appropriations.....III-2-5
 - 4. Column IV - Withdrawals.....III-2-6
 - 5. TotalsIII-2-6
- G. Checking the ReportIII-2-6

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

A. Facsimile of Form

ETA 8403, SUMMARY OF FINANCIAL TRANSACTIONS

Title IX Funds ("Reed Act" Money)

State: _____ Agency: _____ Month Ended: _____ OMB Approval No. 1205-0154

I		II	III					IV		
CREDITED TO UNEMP. TRUST FUND ACCT.		REDEPOSITS TO TRUST FUND	APPROPRIATIONS					WITHDRAWALS		
DATE	AMOUNT		(a) ENACTED		(b) OBLIGATED		(c) UNOBLIGATED BALANCE	(a) FROM TRUST FUND	(b) EXPENDED	(c) UNEXPENDED BALANCE
		DATE	AMOUNT	DATE	AMOUNT					
TOTAL										

Signed _____ Title _____
Date _____

OMB No.: 1205-0154 **OMB Expiration Date:** 04/30/2009 **OMB Burden Hours:** 30 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 Workforce Security, Room S-4231, 200 Constitution Ave., NW, Washington, DC, 20210.

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

B. Purpose

Form ETA 8403 provides a cumulative summary of expenditures of state unemployment funds pursuant to Section 903(c)(2) of the Social Security Act (SSA), the "Reed Act" as amended. The information reported is used for cash flow monitoring and financial accounting and is the basis for certifying the amount of Reed Act obligations set aside in a Reed Act "sub-account" in a State Unemployment Trust Fund (UTF) account as described in UIPL No. 5-90.

C. Due Date and Transmittal

Report data will **not** be submitted electronically but by mail or facsimile of ETA 8403, to be received no later than the 1st day of the second month following the month for which activity is reported. January reports are due by the 1st of March. (See Introduction and General Reporting Instructions, Section I for the address.) A Form ETA 8403 should be submitted only for those months in which Reed Act transactions have occurred, however, an updated report for the last month of the Federal fiscal year (September) is required from **all** States.

D. General Reporting Instructions

Form ETA 8403 is to be submitted for each month in which there is a legislative action and/or an unemployment fund transaction, e.g., an appropriation enacted, funds obligated, withdrawn from the UTF account, or expended, amortization amounts redeposited to the UTF account, or restoration of amounts used to pay benefits. **Each** state must submit the form updated and made current as of the close of each Federal fiscal year (September 30), even if no activity occurred during the year. The heading of the form includes the state name, the state agency name, and the report date, which will be completed using the last day of the month, e.g., 1/31/94. The form must be signed by the Administrator of the agency, the Unemployment Insurance Director, or other official designated by the agency administrator as responsible for the data provided. Machine generated forms may be used but must not exceed 82 by 11 inches.

E. Definitions

1. **Allocation.** A transfer of funds from the employment security administration account to a state account in the UTF pursuant to Section 903(a), SSA.
2. **Appropriation.** An action by the legislative body of a state, authorizing the use of Reed Act funds for employment security administration under conditions set out in Section 903(c)(2), SSA. The legislative action must be specific as to the purpose(s) for which funds are appropriated, the amount appropriated, and include a 2-year limit, beginning with the date of enactment, after which the appropriation expires and such funds may not be obligated.

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

3. Enactment Date. The date on which a legislative action appropriating Reed Act funds becomes law. In some states, a legislative action becomes law on the effective date stated in the legislation; in other states, the date on which the legislation is approved or signed by the governor of the state.
4. Expiration Date. The date, 2 years after the enactment date, upon which an appropriation expires and after which funds may not be obligated. For example: Enactment date 4/1/94, Expiration date 3/31/96.
5. Obligation. Pursuant to a legislative appropriation, the costs of orders placed, contracts and subcontracts awarded, goods and services received, or any similar transaction which occurs on a specific date that requires the disbursement of funds on the same date or on a future date.
6. Expenditure. Obligated funds which have been withdrawn from a state's account in the UTF for disbursement.
7. Disbursement. Funds withdrawn from a state's account in the UTF and used for the payment of a mature obligation.
8. Amortization. The scheduled repayment of a Reed Act expenditure with Title III grant funds or other fund source. Repayment with Title III grant funds is allowable only for recovery of expenditures used in the acquisition or major renovation of state-owned buildings or the acquisition of automated data processing installations.
9. Redeposit. The deposit to a state account in the UTF of a scheduled amortization payment or the recovery of an expenditure from sales proceeds or the disposition of Reed Act property and equipment. All other recoveries are treated as reductions in the amount of disbursements and obligations.

F. Item by Item Instructions

1. Column I-Credited to Unemployment Trust Fund Account. Enter the effective date and the amount of the following three types of transactions in this column:
 - a. Allocations to the State's UTF account pursuant to Sections 903(a) and 903(b), SSA, including adjustments. (Some states will also have adjusting entries as one or more allocations were changed).
 - b. Any amount(s) of Reed Act funds used to pay benefits, must be entered as a negative figure in column I. The total allocation is reduced accordingly.
 - c. When Reed Act funds previously used to pay benefits are restored to availability as provided in Section 903(c)(3), SSA, such amount shall be entered as a positive figure in column I. The total allocation is increased accordingly.

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

Note: Interest credited to a State account in the Unemployment Trust Fund by the U.S. Treasury may not be apportioned to or otherwise credited to "Reed Act" funds.

2. Column II-Redeposits to Trust Fund. Enter amounts resulting from the following types of transactions in this column:
 - a. Amounts redeposited from amortization of authorized expenditures for real estate and ADP acquisitions and the major renovation of State-owned buildings.
 - b. Recoveries from the sale of Reed Act property, not to exceed the amount of the original expenditure.

No other returns of funds may be entered in this column. The return of undisbursed amounts previously withdrawn from the UTF account must be entered as a negative amount, as appropriate, in column IV(a). Redeposits of funds are also reported on line 14, in columns C and D of Form ETA 2112, UI Financial Transaction Summary for the same month as reflected on Form ETA 8403.

Note: Rents received on the use of Reed Act properties and interest earned or profits realized on the sale or disposition of real estate or other property acquired with Reed Act funds, must be paid into the state's UTF account but cannot be apportioned or credited to "Reed Act" funds.

3. Column III-Appropriations.
 - a. Enacted. Enter in these columns the exact date and amount of each appropriation enacted by the state legislature. If an appropriation expires (2 year limit) or is otherwise invalidated or reduced before being obligated, enter the invalidated, reduced, or expired amount as a negative entry directly below the original appropriation amount. The total amount of appropriations is reduced accordingly.
 - b. Obligated. Enter in these columns the exact date and amount of an appropriation actually obligated on the same line as the relevant appropriation amount in column III(a). If more than one obligation is made against the same appropriation, the date and amount of each subsequent obligation is shown in chronological order. Obligated funds which are not expended are entered as a negative figure directly below the original obligation amount, thereby reducing the original obligation. The total amount of obligations made against the same appropriation cannot exceed the total appropriation amount.
 - c. Unobligated Balance. For each appropriation, enter the difference between the total amount appropriated in column III(a) and the total amount obligated

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

in column III(b). When the entire appropriation is obligated, enter "0" in this column (c). The amount of any unobligated balance in this column, upon expiration of the appropriation or completion of a contract, should be shown as a negative figure directly below the appropriate obligation amount in column III(b).

4. Column IV-Withdrawals.

- a. From Trust Fund. For each obligation amount in column III(b), enter the cumulative amount of funds withdrawn from the State's UTF account for payment as of the end of the report month. Each entry should be shown on the same line as the corresponding obligation amount in column III(b). The cumulative amount withdrawn must not exceed the total amount of the related obligation.

Amounts withdrawn must also be reported on line 41, in columns C and E of Form ETA 2112 for the appropriate month. Withdrawn amounts which are not disbursed within 1 week must be returned to the state's UTF account and shown as a negative figure below the original cumulative amount. Withdrawals should be limited to the amount of currently payable obligations, therefore, negative entries should be minimal.

- b. Expended. For each amount withdrawn in column IV(a), enter the cumulative amount of funds that were actually disbursed as of the end of the report month. Each entry should be made on the same line as the related amount withdrawn in column IV(a). Amounts disbursed should equal corresponding amounts withdrawn since withdrawals should be made only for payments due within 1 week.
- c. Unexpended Balance. On the same line, enter the difference between each set of related amounts withdrawn and disbursed shown in columns IV(a) and IV(b). Since only currently payable obligations are withdrawn, entries in column IV (c) should be minimal and should not be shown on two successive report months. When undisbursed withdrawals are returned to the Trust Fund, enter "0" in column IV (c).

5. Totals. For each monetary column, enter the sum of amounts reported in spaces provided at the foot of the column.

G. Checking the Report

- The total amount reported for each monetary column should equal the sum of the entries in the column.
- The total of column I cannot exceed the total amount of allocations made to the state.

UI REPORTS HANDBOOK NO. 401

ETA 8403 Summary of Financial Transactions - Title IX Funds

- The total of column II cannot exceed the total of column IV(b).
- The total of column III(a) may exceed the combined totals of columns I and II since appropriations may be enacted in anticipation of funds becoming available.
- The total of column III(b) cannot exceed the total of column III(a).
- The total of column III(b) plus the total of column III(c) should equal the total of column III(a).
- The total of column IV(a) cannot exceed the total of column III(b).
- The total of column IV(b) cannot exceed the totals of columns III(b) and IV(a).

UI REPORTS HANDBOOK NO. 401

ETA 8405 Monthly Analysis of Clearing Account

CONTENTS

A. Facsimile of FormIII-3-2

B. Purpose.....III-3-3

C. Due Date and TransmittalIII-3-3

D. General Reporting InstructionsIII-3-3

E. Definitions.....III-3-3

 1. Account NumberIII-3-3

 2. Commingled/Separate.....III-3-3

F. Item by Item Instructions.....III-3-4

 1. Beginning BalanceIII-3-4

 2. Total DepositsIII-3-4

 3. Total Transfers to Trust Fund.....III-3-4

 4. Total Deductions for Other PurposesIII-3-4

 5. Ending BalanceIII-3-4

 6. Average Daily BalanceIII-3-4

 7. Percent of Average Daily Balances to Total DepositsIII-3-4

UI REPORTS HANDBOOK NO. 401

ETA 8405 Monthly Analysis of Clearing Account

A. Facsimile of Form

ETA 8405 - MONTHLY ANALYSIS OF CLEARING ACCOUNT

STATE	REGION	REPORT FOR PERIOD ENDING
Bank Name:		Bank City:
Account Number:		Commingled/Separate:
LEDGER		
1.	Beginning Balance	
2.	Total Deposits	
3.	Total Transfers to Trust Fund	
4.	Total Deductions Other Purposes	
5.	Ending Balance	
6.	Total of Daily Ledger Balance	
7.	Average Daily Balance	
8.	Percent Average Daily Balance to Total Deposits	
DEDUCTIONS FOR OTHER PURPOSES		
9.	Employer Refunds	
10.	Dishonored Checks	
11.	Interest and Penalty Fund	
12.	Other - Benefits	

Comments

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UI REPORTS HANDBOOK NO. 401

ETA 8405 Monthly Analysis of Clearing Account

B. Purpose

All employer contributions and payments in lieu of contributions must be deposited into a Clearing Account established for unemployment funds and transferred immediately upon availability to the Unemployment Trust Fund. The ETA 8405 report is a record of clearing account transactions recorded in the books of each state.

C. Due Date and Transmittal

This report will be submitted electronically and is due in the National Office the 1st day of the second month after the month reported. January reports are due the 1st of March.

D. General Reporting Instructions

All account balance information for the clearing account is reported on the ETA 8405 report. Data used in preparing the ETA 8405 must be obtained from the books of the state workforce agency. If clearing accounts are maintained in more than one bank, separate reports are to be prepared for each bank account.

Only whole dollar figures should be reported. The beginning balance should agree with the ETA 2112 balance brought forward, line 01, column D. The beginning balance should also agree with the ending balance on the preceding month's 8405 for each account. If there is more than one clearing account, the sum of 8405 beginning balances are used to compare to the ETA 2112. The ending balance should agree with the ETA 2112, line 46, column D (see instructions for the ETA 2112). If there is more than one clearing account, the sum of 8405 ending balances is used to compare ending balances.

Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports User's Manual, Appendix C.

E. Definitions

1. Account Number. The last 5 digits of the account number will be used. No spaces, letters, or characters will be used. Each account's last 5 digits will be unique thereby enabling tracking of separate accounts.
2. Commingled/Separate. A separate clearing account is an account which contains only unemployment funds, i.e., employer contributions and other funds for transfer to the Unemployment Trust Fund. Commingled accounts contain other, non-unemployment state or Federal funds.

UI REPORTS HANDBOOK NO. 401

ETA 8405 Monthly Analysis of Clearing Account

F. Item by Item Instructions

Instructions are given only when clarification beyond the title of the item is needed.

1. Beginning Balance. Enter on this line the closing balance for the previous month.
2. Total Deposits. Enter the total dollar amount of deposits made to the clearing account(s) during the month reported.
3. Total Transfers to Trust Fund. Enter total dollar amount of transfers from the clearing account to the Unemployment Trust Fund.
4. Total Deductions for Other Purposes. Enter the total dollar amount of other payments from the clearing account, e.g., refunds.
5. Ending Balance. (Item 1 + item 2) minus (item 3 + item 4).
6. Average Daily Balance. The average daily balance is computed by adding the daily ledger balances for each day in the month, including Saturdays, Sundays, and Holidays, and dividing by the total number of calendar days in the month.
7. Percent of Average Daily Balances to Total Deposits. Enter the ratio of Average Daily Balance in item 7, to Total Deposits in item 2. This percentage figure shall be carried to two decimal places, for example, 17.77 or 0.23. These percentage figures are not to be rounded.

UI REPORTS HANDBOOK NO. 401

ETA 8413 Income-Expense Analysis UC Fund Benefit Payment Account

CONTENTS

A. Facsimile of FormIII-4-2

B. Purpose.....III-4-4

C. Due Date and TransmittalIII-4-4

D. General Reporting InstructionsIII-4-4

E. Item by Item Instructions.....III-4-4

 1. Account NumberIII-4-4

 2. Beginning BalanceIII-4-4

 3. Total DepositsIII-4-4

 4. Total Withdrawals.....III-4-4

 5. Ending BalanceIII-4-4

 6. Income AnalysisIII-4-5

 7. Expense Analysis.....III-4-5

UI REPORTS HANDBOOK NO. 401

ETA 8413 Income-Expense Analysis UC Fund Benefit Payment Account

A. Facsimile of Form

ETA 8413 - INCOME-EXPENSE ANALYSIS, UNEMPLOYMENT COMPENSATION FUND BENEFIT PAYMENT ACCOUNT

STATE	REGION	REPORT FOR PERIOD ENDING
Bank Name:		Bank City:
Account Number:		
LEDGER		
1.	Beginning Balance	
2.	Total Deposits	
3.	Total Withdrawals	
4.	Ending Balance	
INCOME ANALYSIS		
5.	Total Daily Ledger Balance	
6.	Average Daily Ledger Balance	
7.	Average Daily Float	
8.	Average Daily Collected Balance (Line 6 - Line 7)	
9.	Reserves at 0%	
10.	Average Daily Loanable Balance (Line 8 - Line 9)	
11.	Earning Value at 4.068%	
EXPENSE ANALYSIS		
12.	Checks Deposited: Number at	
13.	Checks on Account: Number at	
14.	Checks on Account: Number at	
15.	Checks on Account: Number at	
16.	Other Costs	
17.	Other Costs	
18.	Other Costs	
19.	Total Costs (Line 12 through Line 18)	
20.	NET PROFIT/LOSS	

Comments:

UI REPORTS HANDBOOK NO. 401

ETA 8413 Income-Expense Analysis UC Fund Benefit Payment Account

OMB No.: 1205-0154

OMB Expiration Date: 04/30/2009

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B. Purpose

UI REPORTS HANDBOOK NO. 401

ETA 8413 Income-Expense Analysis UC Fund Benefit Payment Account

The ETA 8413 is a monthly analysis of daily transactions in a state benefit payment account from the books of the bank on which benefit checks or warrants are issued. The ETA 8413 report provides information on bank charges, account balances, and bank compensation. It also assures state UI administrators that the funds for which they are accountable are properly administered by persons or financial organizations acting in a custodial capacity.

C. Due Date and Transmittal

This report will be submitted electronically and is due in the National Office the 1st day of the second month after the month reported. January reports are due the 1st of March.

D. General Reporting Instructions

An ETA 8413 is to be completed each month for each benefit payment account, whether at the same or different banks. It captures information on balances, the bank's earnings and costs attributable to the respective account(s). If more than one account is maintained, a separate ETA 8413 must be completed for each account. The agency will arrange to receive information from banks in time to submit ETA 8413 information to the National Office of ETA. The completed reports should be checked against the monthly Account Analysis and Bank Statement. Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports User's Manual, Appendix C.

E. Item by Item Instructions

Instructions are given only when clarification beyond the title of the item is needed.

1. Account Number. Enter the last 5 digits of the account number. No spaces, letters, or characters will be used. Each account's last 5 digits will be unique thereby enabling tracking of separate accounts.
2. Beginning Balance. Enter the balance existing on the last day of the preceding month.
3. Total Deposits. Enter the total dollar amount of deposits made to the benefit payment account(s) during the month reported.
4. Total Withdrawals. Enter the total dollar amount of withdrawals from the benefit payment account(s) during the month reported.
5. Ending balance. (Item 1 + item 2) minus item 3.
6. Income Analysis. This information is available on the monthly Account Analysis the bank should provide for each account.

UI REPORTS HANDBOOK NO. 401

ETA 8413 Income-Expense Analysis UC Fund Benefit Payment Account

Calculations for each of the items in the Income Analysis Section are to be performed by the bank in accordance with current banking procedure, reserve requirements, etc., and reported to the state on the monthly Account Analysis for each account. Each data block must be completed.

The percentage entered by the bank to determine Earnings Value should approximate or exceed the average of the current 3-month interest rate allowed by the U.S. Treasury Department on short term investments.

7. Expense Analysis. Enter in the appropriate data blocks the following:
 - a. Checks Deposited. Enter the number of checks deposited, the rate per check, and the extended total.
 - b. Checks on Account. Enter the number of checks; the rate per check, and the extended total in each block used.
 - c. Other Costs. Identify and extend the cost for each additional service provided for which there is a charge (i.e., armored car service, check stock, reconciliation, etc.).
 - d. Total Cost. Enter the total of all expenses itemized above.
 - e. Net Profit/Loss. Enter the result of subtracting "Total Cost" from "Earnings Value."

UI REPORTS HANDBOOK NO. 401

ETA 8414 Income-Expense Analysis UC Fund Clearing Account

CONTENTS

A. Facsimile of FormIII-5-2

B. Purpose.....III-5-4

C. Due Date and TransmittalIII-5-4

D. General Reporting InstructionIII-5-4

E. Item by Item Instructions.....III-5-4

 1. Account NumberIII-5-4

 2. Beginning BalanceIII-5-4

 3. Total DepositsIII-5-4

 4. Total Withdrawals.....III-5-4

 5. Ending BalanceIII-5-5

 6. Income AnalysisIII-5-5

 7. Expense Analysis.....III-5-5

UI REPORTS HANDBOOK NO. 401

ETA 8414 Income-Expense Analysis UC Fund Clearing Account

A. Facsimile of Form

ETA 8414 – INCOME -EXPENSE ANALYSIS UNEMPLOYMENT COMPENSATION FUND CLEARING ACCOUNT

STATE	REGION	REPORT FOR PERIOD ENDING
Bank Name:		Bank City:
Account Number:		
LEDGER		
1.	Beginning Balance	
2.	Total Deposits	
3.	Total Withdrawals	
4.	Ending Balance	
INCOME ANALYSIS		
5.	Total Daily Ledger Balance	
6.	Average Daily Ledger Balance	
7.	Average Daily Float	
8.	Average Daily Collected Balance (Line 6 - Line 7)	
9.	Reserves at 0%	
10.	Average Daily Loanable Balance (Line 8 - Line 9)	
11.	Earning Value at	
EXPENSE ANALYSIS		
12.	Checks Deposited Local: Number at	
13.	Checks Deposited Tran.: Number at	
14.	Checks on Account: Number at	
15.	Checks on Account: Number at	
16.	Checks on Account: Number at	
17.	Other Costs	
18.	Other Costs	
19.	Other Costs	
20.	Total Costs (Line 12 through Line 19)	
21.	NET PROFIT/LOSS	

Comments:

UI REPORTS HANDBOOK NO. 401

ETA 8414 Income-Expense Analysis UC Fund Clearing Account

OMB No.: 1205-0154

OMB Expiration Date: 04/30/2009

OMB Burden Hours: 30 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 Workforce Security, Room S-4231, 200 Constitution Ave., NW, Washington, DC, 20210.

UI REPORTS HANDBOOK NO. 401

ETA 8414 Income-Expense Analysis UC Fund Clearing Account

B. Purpose

The ETA 8414 report is a monthly analysis of activity in a state clearing account from the books of the bank in which employer contributions and payments in lieu of contributions are deposited and transferred to the U.S. Treasury. The ETA 8414 report provides information on bank charges, account balances, and bank compensation. It also assures state UI administrators that the funds for which they are accountable are properly administered by persons or financial organizations acting in a custodial capacity.

C. Due Date and Transmittal

This report will be submitted electronically and is due in the National Office the 1st day of the second month after the month reported. January reports are due the 1st of March.

D. General Reporting Instructions

An ETA 8414 is to be completed each month for each clearing account, whether at the same or different banks. The report captures information on balances, the bank's earnings and costs attributable to the respective account(s). If more than one account is maintained, a separate ETA 8414 must be submitted for each account. The agency will arrange to receive information from banks in time to submit ETA 8414 information to the National Office of ETA.

The completed reports should be checked against the monthly Account Analysis and Bank Statement. Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports User's Manual, Appendix C.

E. Item by Item Instructions

Instructions are given only when clarification beyond the title of the report item is needed.

1. Account Number. The last 5 digits of the account number will be used. No spaces, letters, or characters will be used. Each account's last 5 digits will be unique, thereby enabling tracking of separate accounts.
2. Beginning Balance. Enter on this line the balance existing on the last day of the preceding month.
3. Total Deposits. Enter the total dollar amount of deposits made to the clearing account(s) during the month reported.
4. Total Withdrawals. Enter the total dollar amount of withdrawals from the clearing account(s) during the month reported.

UI REPORTS HANDBOOK NO. 401

ETA 8414 Income-Expense Analysis UC Fund Clearing Account

5. Ending Balance. (Item 1 + item 2) minus item 3.
6. Income Analysis. This information is available on the monthly Account Analysis and bank statement the bank should provide for each account.

Calculations for each of the remaining items in the Income Analysis Section are to be performed by the bank in accordance with current banking procedures, reserve requirements, etc., and reported to the state on the monthly Account Analysis for each account. Each data block must be completed.

The percentage entered by the bank to determine Earnings Value should approximate or exceed the average of the current 3-month interest rate allowed by the U.S. Treasury Department on short term investments.

7. Expense Analysis. Enter in the appropriate data blocks the following:
 - a. Checks Deposited. Enter the number of checks deposited; the rate per check and the extended total.
 - b. Checks on Account. Enter the number of checks; the rate per check, and the extended total in each block used.
 - c. Other Costs. Identify the service and the cost for each additional service.
 - d. Total Cost. Enter the total of all expenses itemized above.
 - e. Net Profit/Loss. Enter the result of subtracting "Total Cost" from "Earnings Value."