

# University of Texas System

## Unemployment Compensation Insurance Procedures

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**TITLE:** Unemployment Compensation Insurance (UCI) Reimbursement

**PURPOSE:** To establish guidelines for the University of Texas System to reimburse the Texas Workforce Commission (TWC) for claims paid from all sources of funds.

**APPENDICES:** Reimbursable Unemployment Benefits Statement ~ A  
Fund Source Statement Form C-58R-2 ~ B  
Reimbursement allocation spreadsheet ~ C  
Examples of USAS entries ~ D  
Accounting Journal entries ~ E

**GENERAL:** This procedure will outline the steps the University of Texas System will take to properly reimburse unemployment compensation claims paid by the TWC on behalf of any University of Texas System institution in accordance with applicable Federal or State laws and procedures.

### PROCEDURES:

1. By the 10<sup>th</sup> of the month following the completion of each quarter, the TWC provides Form C-58R (0696) (appendix A) Reimbursable Unemployment Benefits Statement based on account to each institution. The TWC concurrently provides the Reimbursable Unemployment Benefits Statement to the Comptroller in accordance with Accounting Policy Statement 003 for a determination of fund source on individual claims.
  - a. The Reimbursable Unemployment Benefits Statement will be reviewed by the appropriate individuals within each institution to begin preliminary analysis of the claims to insure it reconciles with the institutional records.
  - b. If additional information is required, the institution should contact the appropriate person at the TWC.
  - c. If fraud is suspected at any time during the life of the claim, the institution shall promptly notify the Office of Risk Management.
  
2. By the 20<sup>th</sup> of the month following the completion of each quarter, the comptroller provides fund source information to the TWC who produces the Fund Source Statement (FSS), Form C-58R-2 (appendix B). Following the completion of each quarter the TWC provides the FSS to the institution based on account number approximately two weeks after the Reimbursable Unemployment Benefits Statement was sent.
  - a. The Fund Source Statement will be reviewed by the appropriate individuals within each institution to confirm the fund source information.
  - b. No later than the 15<sup>th</sup> of the following month, the institution shall make any corrections to the fund source statement and submit the changes to the Office of Risk Management. Any corrections to fund source data shall be properly documented and in accordance with the retention schedule.

- c. **After review, the Fund Source Statement should be faxed to (512) 499-4674 attention Cindy Carrillo.**
- 3. No later than the 25<sup>th</sup> of the following month, the Office of Risk Management will process reimbursement to the Texas Workforce Commission.
  - a. The Office of Risk Management will compile all fund source information for the applicable quarter on the C-58-R Worksheet (appendix C).
  - b. The Office of Risk Management will process one wire payment to the TWC with the applicable distribution of account and fund source documented on form C-58-R Worksheet (appendix C).
- 4. Each UT System component will be responsible for requesting reimbursement through USAS for UCI expenditures related to General Revenue, General Revenue Dedicated and special appropriated funds.
  - a. The amount requested for reimbursement will be based on claims as identified on the quarterly Texas Workforce Commission fund source statement, C-58R-2, after the components' corrections to the statement have been made. Claims against General Revenue will be reimbursed at 50% and claims against Dedicated General Revenue and special appropriations will be reimbursed at 100%.
  - b. The reimbursement request may be made on a quarterly basis. However, each component will have the option of requesting reimbursement each quarter or once each fiscal year.

Sample USAS reimbursement request form (appendix D) and Accounting Journal entries to record receivables and receipt based on the C-58R-2 (appendix E).