



**UNIVERSITY OF GUAM  
UNIBETSEDÁT GUÅHAN  
Board of Regents**

**Resolution No. 23-39**

**RELATIVE TO AUTHORIZATION TO WRITE OFF CERTAIN ACCOUNTS THAT HAVE  
BEEN DETERMINED TO BE UNCOLLECTIBLE**

**WHEREAS**, the University of Guam (UOG) is the primary U.S. Land Grant and Sea Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

**WHEREAS**, the UOG Board of Regents (BOR) is responsible for establishing policies of the University including financial policies of the University;

**WHEREAS**, the University is currently developing a new policy on the write-off of certain receivables, and that will probably be forthcoming at the next meeting of the Board of Regents;

**WHEREAS**, the University desires to write off some accounts for which it has been determined that no further payments can be obtained (see listing attached as Appendix A); and

**WHEREAS**, the President and the Budget, Finance, and Audit Committee have reviewed and recommended for approval by the BOR.

**NOW, THEREFORE BE IT RESOLVED**, that the BOR authorizes the University to write off the accounts shown in Appendix A and remove them from the books of the University.

Adopted this 6<sup>th</sup> day of December 2023.

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Sandra H. McKeever, Chairperson

**ATTESTED:**

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Anita Borja Enriquez, D.B.A., Executive Secretary



FY 2023 Write-Off Report  
As of September 30, 2023

Compliance with BOR Resolution 88-26: the Administrative Vice President has the authority to write off any debt under \$100.00. Write-offs of bad debts of \$100.00 or more must be approved by the Board of Regents.

| TERM          | COUNT | SID    | AMOUNT              | REASON  | TRANSACTION DATE |
|---------------|-------|--------|---------------------|---|------------------|
| 1992 /FA      | 1     | 8816   | \$ 250.00           | Debtor Deceased                               | 10/1/1992        |
| 1992 /FA      | 1     | 10862  | \$ 9,950.00         | Amount withdrawn, memo written by Mark Duarte | 2/24/1998        |
| 1993 /FA      | 1     | 19971  | \$ 234.00           | Debtor Deceased                               | 9/1/1993         |
| 1993 /SP      | 1     | 9912   | \$ 465.31           | Debtor Deceased                               | 4/1/2010         |
| 1995 /FA      | 1     | 27547  | \$ 344.00           | Debtor Deceased                               | 9/12/1995        |
| 1998 /SP      | 1     | 17743  | \$ 1,165.00         | Debtor Deceased                               | 1/26/1998        |
| 2000 /SP      | 1     | 30001  | \$ 717.95           | Debtor Deceased                               | 9/21/2002        |
| 2003 /FA      | 1     | 41889  | \$ 1,504.00         | Debtor Deceased                               | 8/22/2003        |
| 2005 /SP      | 1     | 42866  | \$ 375.00           | Debtor Deceased                               | 3/28/2005        |
| 2006 /FA      | 1     | 9547   | \$ 582.00           | Debtor Deceased                               | 12/17/2007       |
| 2007 /FA      | 1     | 27350  | \$ 702.50           | Covered by the Employee Dev Program.          | 10/9/2009        |
| 2010 /FA      | 1     | 78450  | \$ 737.66           | Debtor Deceased                               | 9/2/2010         |
| 2011 /FA      | 1     | 80240  | \$ 2,544.00         | Debtor Deceased                               | 4/6/2011         |
| 2012 /FA      | 1     | 40591  | \$ 260.18           | Debtor Deceased                               | 10/1/2014        |
| 2015 /FA      | 1     | 75310  | \$ 857.97           | Debtor Deceased                               | 6/19/2019        |
| 2015 /SP      | 1     | 133840 | \$ 835.85           | Debtor Deceased                               | 8/15/2019        |
| 2020 /SP      | 1     | 104048 | \$ 1,809.95         | Debtor Deceased                               | 7/9/2020         |
| 2021 /SP      | 1     | 104048 | \$ 688.27           | Debtor Deceased                               | 5/17/2021        |
| <b>TOTAL:</b> |       |        | <b>\$ 24,023.64</b> |   |                  |

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