



**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 6th day of December 2023.

Sandra H. McKeever, Chairperson

ATTESTED:

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1992 /FA	1	10862	\$ 9,950.00	Amount withdrawn, memo written by Mark Duarte	2/24/1998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
TOTAL:			\$ 24,023.64		

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