



UNIVERSITY OF GUAM  
UNIBETSEDÁT GUÅHAN  
Board of Regents

Resolution No. 24-34

**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 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 continues to work on developing a new policy on the write-off of certain receivables to present to the BOR for approval;

**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 12<sup>th</sup> day of December, 2024.

  
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Lesley-Anne Leon Guerrero, Chairperson

**ATTESTED:**

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



**APPENDIX A**

FY 2024 Write-Off Report  
As of September 30, 2024

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
23/FA	1	175082	\$ 3,400.50	Extended period of illness with supporting documents	10/25/2023
23/X1	1	176762	\$ 663.00	Military Cadet Summer Training moved due to Typhoon Mawar	2/8/2024
23/FA	1	200982	\$ 6,714.00	Providing care for ill or disabled immediate family member	1/31/2024
23/FA	1	191272	\$ 2,402.00	Appeal Approved by Admission and Records	8/14/2024
24/FA	1	211667	\$ 1,762.50	Appeal Approved by Admission and Records	8/26/2024
<b>TOTAL:</b>			<b>\$ 14,942.00</b>		

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