



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

Resolution No. 25-31

**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 an account 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 account shown in Appendix A and remove it from the books of the University.

Adopted this 25th day of November, 2025.

Agapito "Pete" A. Diaz, Chairperson

ATTESTED:

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

APPENDIX A

FY 2025 Write-Off Report
As of September 30, 2025

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
25/SP	1	203461	\$ 1,989.00	Medical Doctor's Note Provided	03/06/2025
		TOTAL:	\$ 1,989.00		

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