

**TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA**

COMMITTEE: Administration and Finance

ITEM: Request Approval of Student Accounts Receivable Write-off

DATE PREVIOUSLY SUBMITTED: April 2025

SUMMARY:

Per Sec. 54.007 of the Texas Education Code, state universities can extend credit to students without consideration of credit history or ability to repay. The write-off is for financial reporting purposes and will reduce the university's gross receivable and allowance for doubtful account balances but will not affect the net accounts receivable balance.

Student outstanding balances are recommended to be written off after no payment activity on the account after three years. There is no cash effect to the write-off but it is reflected as an expense in the financial statements.

Additionally, the detail records of the debts will be maintained as well as the pursuit to collect on the balance. Students with unpaid debt will be unable to enroll for additional courses or obtain copied of degrees and transcripts.

	Original	Write-off	Adjusted
A/R Receivable (At August 31, 2025 gross)	57,125,727.27	(863,432.34)	56,262,294.93
Allowance	(5,382,068.00)	863,432.34	(4,518,635.66)
A/R Receivable (At August 31, 2025 net)	51,743,659.27	-	51,743,659.27

SUPPORTING

DOCUMENTATION: Student Accounts Receivable MAPP 03.08.01 (Under Separate Cover)

FISCAL IMPACT: Accounts and Notes Receivable write-off is \$863,432.34 for 904 Accounts

ACTION REQUESTED: Administration recommends approval of this item

Legal Certification: Based on available information to date, this action item and its implementation will not be in violation of any applicable federal, state, or local law, or regulation.




GENERAL COUNSEL

04/01/2026

DATE

Fiscal Certification: This fiscal note shown above details the true and actual positive or negative fiscal effect that implementation of this proposal will achieve.



John Pittman (Mar 31, 2026 07:57:10 CDT)

INTERIM CHIEF FINANCIAL OFFICER

03/31/2026

DATE



PRESIDENT

04/07/2026

DATE