

**TEXAS SOUTHERN UNIVERSITY  
BOARD OF REGENTS AGENDA**

**COMMITTEE:** Administration and Finance

**ITEM:** Student Accounts Receivable Write-Off

**DATE PREVIOUSLY SUBMITTED:** N/A

**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.

Additionally, detailed 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 in additional courses or obtain copies of degrees and transcripts.

	Original	Write-off	Adjusted
A/R Receivable (At August 31, 2024 gross)	23,832,101.00	(306,306.00)	23,525,795.00
Allowance	(4,284,179.00)	306,306.00	(3,977,873.00)
<b>A/R Receivable (At August 31, 2024 net)</b>	<b>19,547,922.00</b>	<b>-</b>	<b>19,547,922.00</b>

**SUPPORTING**

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

**FISCAL IMPACT:** Accounts and Notes Receivable Write-off is \$306,305.74 for 209 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

03/25/2025

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 26, 2025 08:38 CDT)

INTERIM CHIEF FINANCIAL OFFICER

03/26/2025

DATE



James Crawford (Mar 28, 2025 12:10 CDT)

PRESIDENT

03/28/2025

DATE