



## **POLICY MANUAL**

### **OPERATING POLICIES AND PROCEDURES**

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**Number 527**

**Subject: Charitable Donations**

**Effective Date: January 29, 2014**

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#### **527.1 Charitable Donations**

Utah State University is a public tax-exempt institution of higher education and therefore, as a general rule, does not make charitable contributions. However, in rare circumstances, donations can be made, with approval from the appropriate Dean or Vice President, where the expenditure serves a legitimate purpose that advances the mission of the University.