



R550, Auxiliary Enterprises Operation and Accountability



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R550, Auxiliary Enterprises Operation and Accountability¹

R550-1 Purpose: To designate which services are auxiliary enterprises and establish reporting and accountability requirements for such auxiliary enterprises.

R550-2 References

- 2.1 [Utah Code § 53B-6-102](#), Standardized Systems Prescribed by the Board
- 2.2 [Utah Code § 53B-7-101\(11\)](#), Each Institution Handles Its Own Financial Affairs under the General Supervision of the Board
- 2.3 [Board Policy R555](#), Providing Facilities, Goods and Services in Competition with Private Enterprise
- 2.4 [Board Policy R567-3](#), Internal Audit Program, Definitions

R550-3 Definitions

3.1 Auxiliary Enterprises: Business enterprises or other support activities (as distinguished from primary programs of instruction, research, and public service, and from organized activities and intercollegiate athletics) the primary purpose of which is to provide specified services to students, faculty, staff or guests of the institution. All housing, food service, and college store activities in any institution are to be classified and managed as auxiliary enterprises. Other activities which serve primarily individuals (as distinguished from internal departments of the institution) and operate on an essentially self-supporting basis, also should be classified and managed as auxiliary enterprises.

3.2 Essentially Self-Supporting: Means receiving revenues (fees for services, sales, dedicated general fees, contributions, and investment income) to cover all

¹ Adopted November 14, 1986; amended January 24, 1997, March 18, 2005, January 24, 2014, March 31, 2017, and July 14, 2022.

R550, Auxiliary Enterprises...

R553, Revenue-generating ...

R555, Providing Facilities, ...

R556, Transportation in Ca...

R557, Motor Vehicles

R558, Surplus Property

R561, Accounting and Fina...

R562, Non-Lapsing Balanc...

R565, Audit Committees

R567, Internal Audit Progra...

R571, Purchasing

R572, Noncapital Asset Inv...

R581, Payment of Dues an...

R582, Per Diem Compensa...

R583, Student Recruitment...

R587, Contract of Lease-P...

R588, Delegation of Debt P...

R590, Issuance of Bonds f...

▶ 6. Student Financial Aid

▶ 7. Capital Facilities

▶ 8. Personnel

▶ 9. Workforce Alignment

▶ 10. Data Governance and Reso