

Restricted Purchases

Unallowable Expenditures

Some expenditures are considered improper uses of state funds. Some examples are gifts, flowers, holiday decorations or parties, etc.

The University's Controllers office outlines restricted purchases through procedures: http://www.controller.vt.edu/content/dam/controller_vt_edu/procedures/accountspayable/20310.pdf

General Restrictions

For various reasons relating to control and good business practices, university departments typically CANNOT purchase these goods and/or services. To purchase these items, the department should contact the Procurement Department or the entity responsible for overseeing the goods/services, if applicable. If an occasion arises where there is an appropriate need for a department to directly purchase the goods/services listed below, they must have written/documented approval from Procurement or the entity responsible for overseeing the goods/services. Departments must maintain these approvals in their files for audit purposes.

Note: See Section *Administrative and Pre-Approvals* for an explanation regarding the entities responsible for specific purchases.

- Narcotics or dangerous drugs (prescription drugs), except for Student Health Services and Veterinary Medical Teaching Hospital
- Vendor issued gift cards or prepaid phone cards
- Alcoholic beverages, except for Catering Services and the Inn
- Firearms and ammunition, except for Police Department; these items must be approved through the Police Department.
- Purchases from state employees or immediate family
- Air conditioners, except for Physical Plant. Refer to [University Policy 5705](#)
- Lab Refrigerators, freezers and fume hoods
- Any renovation, security/fire systems, painting, electrical, building locks/keys, etc.; refer to [University Policy 5405](#) and [5620](#)
- Radioactive materials. These materials must be purchased through Environmental Health and Safety Services
- Yearly maintenance and/or service agreements paid monthly having an annual cost exceeding two-thousand dollars (\$2,000)
- Copier maintenance contracts

Any renovation, security/fire system, painting, electrical, building locks/keys (Requests must go through Facilities via HokieServ)