



General Drug Enforcement Programs

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](http://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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General Drug Enforcement Programs

Reference Number: MTAS-346

Drug enforcement expenditures are divided into two categories: general drug enforcement and cash transactions relating to undercover operations (confidential expenditures).

General Drug Enforcement

General drug enforcement expenditures include all drug enforcement expenditures that are not directly related to undercover operations. General drug enforcement expenditures include:

- Automobiles for drug investigators
- Maintenance and operational expenditures for a drug officer's automobile, including gasoline;
- Telephone charges, including cellular telephone charges;
- Office supplies and office equipment for drug enforcement officers;
- Drug identification kits for drug investigators and patrol;
- Drug enforcement training;
- Drug dogs and their maintenance, including food and veterinary service.

General drug enforcement expenditures are not confidential and must follow the city's purchasing guidelines. If the city has not adopted purchasing guidelines, it must follow the state purchasing guidelines for local governments. T.C.A. § 39-17-420.

Confidential Expenditures

Cash transactions relating to undercover operations are confidential expenditures. Examples of these expenditures include:

- Payments made to an informant for information
- Payments made to an independent undercover agent;
- Money spent to actually purchase drugs as part of an undercover operation;
- Gasoline or minor maintenance for an undercover vehicle or an informant's vehicle when used in undercover operations.

Office of the Comptroller *Procedures for Handling Cash Transactions Related to Undercover Investigative Operations of County and Municipal Drug Enforcement Programs* (2012). See <http://www.comptroller.tn.gov/la/pdf/2012ProceduresForCashTransactions.pdf> [1].

Links:

[1] <http://www.comptroller.tn.gov/la/pdf/2012ProceduresForCashTransactions.pdf>

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