



Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE

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Purchasing Equipment and Supplies from Confidential Funds

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://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,

The University of Tennessee
Municipal Technical Advisory Service
1610 University Avenue
Knoxville, TN 37921-6741
865-974-0411 phone
865-974-0423 fax
www.mtas.tennessee.edu

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Reference Number: MTAS-353

The Municipal Purchasing Law and local municipal purchasing ordinances apply also to normal purchases of supplies and materials from the Drug Fund special revenue account. However, if confidentiality is required for a purchase, these rules are suspended. Please note that there are specific procedures to follow even though other purchasing rules are not in effect. Documentation, including invoices and price quotes, shall be filed in support of the disbursement of funds to establish a paper trail of the use of cash. Care should be exercised in following proper procedures regarding these exceptional purchases.

It is popular opinion that the purchase of security recording devices is a confidential purchase. This view is incorrect. There is no reason the purchase of a briefcase camera or clandestine recording device would be confidential.

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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