



# County Technical Assistance Service

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## Encumbrances

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county 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 county 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 e-Li material.

Sincerely,

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## Encumbrances

**Reference Number:** CTAS-1713

An encumbrance is an obligation of a contract of the county's money to a vendor. Counties may have encumbrances for capital projects that will take years to complete. However, counties should encumber all of that money for the current budget year.

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