The requisitions, dated 8/27/09, were entered after the cutoff for transactions for FY09, and were encumbered in FY10. However, the invoices arrived and were paid as FY09 payments against the chart string. Because the encumbrance and payments were in different fiscal years, the encumbrance was not relieved correctly.

The journals, dated 10/29/09, correct the outstanding encumbrance issue - the net of the journals and the associated requisitions. The journal description includes the number of the requisition related to the transaction.