SINGLE FUND NUMBER (SFN) INTERIM FINAL REPORT
Revised December 4, 2013

WHEN IS A SFN INTERIM FINAL REPORT REQUIRED?
A SFN interim final report is required at the end of each budget period for funds that require carryforward approval from the Sponsor. Read the award terms and conditions to determine if carryforward is restricted or automatic. At the end of the project period, a closeout packet takes the place of a SFN interim report. SFN FAQs: http://ora.research.ucla.edu/EFM/Documents/SFN.pdf

NOTIFICATION EMAIL FROM EFM
For funds requiring a SFN interim final report, EFM will send an email similar to the sample below. The Fund Manager has 5 business days to provide EFM with any required Warning/Unallowable justifications and either a) confirm EFM's figures or b) provide EFM with a list of adjustments and the pertinent backup documentation.

EXAMPLE
All data indicated in blue below will be specific to your PI's fund. Colored boxes were added to this chapter to point out various sections below. EFM's email will not have these colored boxes.

SUBJECT: ACTION REQUIRED by [10/10/2013]: Fund # [30033] Budget Period Has Expired

The budget period for the referenced fund expired and the due date to submit the final report for the budget period is approaching. See below for key information for the referenced fund.

Fund Number:	30033
Budget Period:	8/1/2012 - 7/31/2013
Invoice/Report Due Date:	10/31/2013
PI's Name:	BRUIN, JOSEPH
Award #:	5 P20 AR012345-01
Sponsor name:	NIH/NATL INST OF ARTHRITIS & MUSCULOSKELETAL & SKIN DISEASES

Per EFM's review, the final expenses to be invoiced or reported are as follows: For details of adjustments, please refer to the attached worksheets.

Total authorized		$1,483,670.00
Total expenses posted to g/l as of budget end date, [07/31/2013]	$1,457,782.90	
(Less): Unallowable expenses during budget period *[DC & IDC of Object Code Exp. 3477]*	($157.85)	
Add: Payroll expenses applicable to the budget year but posted to g/l after budget end	$197.09	
Add: Non-payroll expenses applicable to the budget year but posted to g/l after budget end	$10,108.33	
Add: other adjustments [1] (**Note:** F&A Adjustment for FAU 441802-RL, OH adjustment to increase F&A by $1,424.90.)	$1,424.32	
The final expenses to be invoiced or reported for the budget period		$1,469,354.79
Unobligated balance to request for CF if applicable		$14,315.21

Please confirm the final figure by responding to this email within 5 business days from the receipt of this email. If the final figure needs to be adjusted, please submit a list of adjustments with appropriate and sufficient supporting documents to EFM within 5 business days from the receipt of this email.

If EFM does not receive a response from the department or the department fails to provide a list of adjustments with appropriate and sufficient documentation in an accurate and complete manner within the deadline, EFM will submit the final for the budget period to the sponsor based on the final expenses referenced in this email to be compliant with the sponsor's reporting requirement.

If you have questions on what are considered appropriate and sufficient documentation for the adjustments, please visit EFM website and refer to the answer to FAQ#10. The link below is provided for your convenience.
http://ora.research.ucla.edu/EFM/Pages/FAQ.aspx

Thank you,

[1] Other adjustments include but not limited to overhead adjustment, cost overrun adjustment, and etc.

ATTACHED DOCUMENTATION
EFM will include an attached Excel workbook that will contain the following tabs:

1. Warning Object Codes
2. Unallowable Object Codes
3. Closed – *all* expenses *within* reporting period
4. Closed – all non-payroll expenses *after* reporting period end date through most recent closed general ledger (GL)
5. Payroll – all payroll expenses *within* reporting period
6. Payroll – all payroll expenses *after* reporting period end date through most recent closed general ledger (GL)

1-2. Warning & Unallowable Object Codes
- **Purpose:** Identifies the sub-totals of each Warning/Unallowable object code for the reporting period only.
- **Action:** (similar to regular closeouts)
    1) Justify Warning/Unallowable items OR
    2) Identify in the "To Appear" column which expenses will be removed from the fund

3. Closed (*within* reporting period)
- **Purpose:** Lists all payroll AND non-payroll expenses subject to the Warning and Unallowable object codes identified by EFM.
- **Action:** Review and confirm all costs are applicable for reporting period. Confirm Expense Sub Grand Total in column Q matches amount in EFM email.

9H		201307 JA850	3810			OVERHEAD-FEDERAL GF	70 01D41	7/31/13	7/31/2013	OVERHEAD CHARGES	259.61		
9H		201307 RACHEL	3810			OVERHEAD-FEDERAL GF	70 01D41	7/31/13	7/31/2013	OVERHEAD CHARGES	4.78		
9H		201307 RACHEL	3810			OVERHEAD-FEDERAL GF	70 01D41	7/31/13	7/31/2013	OVERHEAD CHARGES	388.43		
Sub 9H											568,663.54	501,688.73	
Sub Grand Total											1,682,828.47	1,457,782.90	

> **Matches email above (see blue box on pg. 1)**

4. Closed (*after* reporting period)

- **Purpose:** Lists all non-payroll expenses *applicable to budget year* but *posted to GL after the budget end date*, through the most recent closed GL. EFM will identify expenses with a Document Date (column M) within the reporting period by including an "x" in column R. These expenses will be included in the financial report.
- **Action:** Review all expenses to confirm
    1) All those marked with "x" should be included in this reporting period even though they hit after the budget end date AND
    2) All those *not* marked with "x" should *not* be included in this reporting period.

GL: ALL-ALL-12345 SINCE AUGUST 2013 Date: 10/03/2013

Su	Trans Ref GL	Ledger Year Month	Proje	Obje	Account	Fund	Sub-Object Title	Source Cod	Trans ID GL	Trans Doc Da	Trans. Eff. Date	Description	Appropriation	Expense	Post period expenses to include for reporting period 5/01/12-07/31/1
03	1554NQB815	201308		4630			LAB/SHOP INSTRUMENTS	41	848817	2/28/13	8/26/2013	PERKINELME5302890159		249.07	x
03	1705AQD544	201308 JA850		4630			LAB/SHOP INSTRUMENTS	41	847684	7/9/13	8/1/2013	PRAXAIRDIS46611852		14.24	x
03	1705FRA337	201308 KA850		4630			LAB/SHOP INSTRUMENTS	41	999996	7/31/13	8/1/2013	FISHERSCI 0753416130		9.55	x
03	2301NRA670	201308		4630			LAB/SHOP INSTRUMENTS	41	848250	7/31/13	8/13/2013	USASCIINC 4800680187		55.37	x
03	2301NRA682	201308		4355			CHEMICALS AND COMPC	41	848010	7/31/13	8/8/2013	BIOLANDSCI130677		210.37	x
03	2301URA448	201308		4630			LAB/SHOP INSTRUMENTS	41	847695	7/23/13	8/1/2013	RAININ INST1996623		26.27	x
03	2301URA662	201308		4630			LAB/SHOP INSTRUMENTS	41	999912	7/31/13	8/7/2013	RAININ INST2000247		288.96	x
05	JOHN S ADA	201308 JA850		2015			TRAVEL - FOREIGN	41	999942	7/12/13	8/1/2013	ADAMS,JOHNTR00688133		755.14	x
05	JOHN S ADA	201308 JA850		2100			TRAVEL-CONFERENCES	41	999942	7/12/13	8/1/2013	ADAMS,JOHNTR00688133		625.00	x
Sub Grand Total												0.00	6,563.85	

Total expenses after end date	6,563.85
F&A Rate	54%
IDC	3,544.48
Total DC & IDC	10,108.33

> **Matches email above (see green box on pg. 1)**

5. Payroll (*within* reporting period)

- **Purpose:** Lists detailed payroll expenses by person for the reporting period, including all linked account/cost centers across all departments.
- **Action:** Review to ensure all personnel were paid appropriately and accurately on this project. i.e. No payroll expense transfers (PETs/UPAYs) are required or expected.

6. Payroll (*after* reporting period)

- **Purpose:** Lists payroll expenses for all linked account/cost centers *with earned dates within the budget year* but *posted to GL after the budget end date*, up through the most recent closed GL. EFM will identify any payroll with an Earned Date (column D) within the reporting period by including an "x" in column T. These expenses will be included in the financial report.
- **Action:** Review to ensure all payroll expenses for the reporting period have been posted to the GL. i.e. No further payroll expense transfers (PETs/UPAYs) are required or expected.

PAYROLL: EMPLOYEE SUM ALL-ALL-12345 PAID SINCE AUGUST 2013 Date: 10/03/2013

Employee Name	Employee ID	Led Yr	Earned Date	Fund	Account	S	Proj	Obj	D	Title Code	Time	H	Pay Rate	Gross Earning	Total Benefits	Total Pay	Trf Ind	Post period expenses to include for reporting period 5/01/12-07/31/13
		201308	7/31/13			06	JA850	8934	VAC	3210	-3.8400	H	40.47	(155.40)	(37.86)	(193.26)	Y	x
		201308	10/27/12			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	2/16/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	6/22/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	1/19/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	7/20/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	10/13/12			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	2/2/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	5/25/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	1/5/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	4/27/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	11/10/12			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	3/2/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	7/6/13			02		1120	REG	9613	20.0000	H	0.56	11.20	0.11	11.31	Y	x
		201308	7/31/13			02	JA850	1120	SKL	7510	0.0000	%	8,066.82	0.00	0.00	0.00	Y	x
		201308	6/30/13			06	MH850	8934	VAC	1726	-1.0500	H	84.29	(88.50)	(14.67)	(103.17)	Y	x
		201308	7/20/13			02		1120	REG	9605	80.0000	H	14.22	0.00	76.90	76.90	N	x
		201308	7/31/13			02		1120	SKL	9614	0.0000	%	4,526.85	0.00	0.00	0.00	Y	x
		201308	7/20/13			02		1120	REG	9613	80.0000	H	20.34	0.00	110.00	110.00	N	x
Employee Name Grand Total														**(8.70)**	**136.68**	**127.98**		

Total expenses after end date	127.98
F&A Rate	54%
IDC	69.11
Total DC & IDC	**197.09**

Matches email above
(see red box on pg. 1)