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](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.

<table>
<thead>
<tr>
<th>Fund Number:</th>
<th>30033</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Period:</td>
<td>8/1/2012 - 7/31/2013</td>
</tr>
<tr>
<td>Invoice/Report Due Date:</td>
<td>10/31/2013</td>
</tr>
<tr>
<td>PI’s Name:</td>
<td>BRUIN, JOSEPH</td>
</tr>
<tr>
<td>Award #:</td>
<td>5 P20 AR012345-01</td>
</tr>
<tr>
<td>Sponsor name:</td>
<td>NIH/NATL INST OF ARTHRITIS &amp; MUSCULOSKELETAL &amp; SKIN DISEASES</td>
</tr>
</tbody>
</table>

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.
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.

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.
<table>
<thead>
<tr>
<th>Employee</th>
<th>Date</th>
<th>Time</th>
<th>Person</th>
<th>Pay Rate</th>
<th>Gross Earned</th>
<th>Total Benefits</th>
<th>Total Pay</th>
<th>Y/N</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>21100</td>
<td>15/1/13</td>
<td>09:00</td>
<td>A</td>
<td>20,000</td>
<td>20,000</td>
<td>40,000</td>
<td>40,000</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>21100</td>
<td>20/1/13</td>
<td>09:00</td>
<td>B</td>
<td>20,000</td>
<td>20,000</td>
<td>40,000</td>
<td>40,000</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>21100</td>
<td>25/1/13</td>
<td>09:00</td>
<td>C</td>
<td>20,000</td>
<td>20,000</td>
<td>40,000</td>
<td>40,000</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

**Employees Name Grand Total**

- Total Gross Earned: 120,000
- Total Benefits: 120,000
- Total Pay: 240,000

<table>
<thead>
<tr>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
</tr>
</tbody>
</table>

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