

5e. Fiscal Reporting

Nevada Volunteers and CNCS require two types of financial reports: Periodic Expense Reports (PER) and Aggregate Financial Reports (AFR). All AFRs and PERs are available for submission and review through the OnCorps system. Once approved, neither an AFR nor a PER can be changed without a written request to Nevada Volunteers. Nevada Volunteers staff are the only individuals that can unlock an approved AFR or PER for revision in the OnCorps system. Due dates for AFR's and PER's are outlined each year through the subgrant agreement.

Periodic Expense Report

Programs submit PERs to request reimbursements monthly in OnCorps (longer running programs can submit less frequently). Nevada Volunteers processes invoices twice monthly and must be in receipt of all invoices by 5 p.m. on the 10th day and the 25th day of each month. If the 10th or the 20th falls on a weekend or holiday, the invoices must be received by 5 p.m. the next business day. Programs are required to upload back-up documentation for each PER through the OnCorps system, including a general ledger, statements of revenue/expenses, and balance sheets. Further documentation may be requested for AFRs or PERs as deemed appropriate by staff. PERs are reviewed in the OnCorps system and approved or rejected by Nevada Volunteers staff. Particular attention is paid to match requirements and comparison of year-to-date expenditures to approved budgets.

Aggregate Financial Report/Federal Financial Report

The AFR contains the required information for each program that Nevada Volunteers must submit to CNCS through eGrants and the Health and Human Services (HHS) systems on the Federal Financial Report (FFR) [Federal Financial Report FAQ](#). The FFR includes aggregate information for all Nevada Volunteers funded AmeriCorps programs. Aggregate Financial Reports (AFR/FFR) provide aggregate funding information, due with Q2 and Q4 reports in OnCorps. AFRs are reviewed by Nevada Volunteers staff and/or designated consultants and may result in requests for clarification or revision as appropriate. Nevada Volunteers uses these reports to monitor grant expenditures and matching fund requirements. A final FFR is due within 60 days of the end of a program year.