

**VETERANS' PROGRAM LETTER NO. 03-22**

TO: ALL VETERANS' EMPLOYMENT AND TRAINING SERVICE (VETS) STAFF
JOBS FOR VETERANS STATE GRANT RECIPIENTS

FROM: James D. Rodriguez, MA
Assistant Secretary

**JAMES
RODRIGUEZ** Digitally signed by
JAMES RODRIGUEZ
Date: 2022.09.13
01:52:57 -0400

SUBJECT: Jobs for Veterans State Grant Recurring Reports and Forms

I. Purpose: To provide guidance to Jobs for Veterans State Grant (JVSG) recipients and VETS staff on the completion and submission of quarterly, annual, and final reports, and to clarify recent revisions to JVSG forms used for grant application and reporting.

II. References:

- A. Title 38, United States Code (U.S.C.), Chapters [41](#) and [42](#), as amended;
- B. [2 Code of Federal Regulations \(CFR\) Part 200](#), et al: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- C. [20 CFR Part 1010](#), Application of Priority of Service for Covered Persons;
- D. [Special Grant Provisions for Jobs for Veterans State Grants](#), attached to each state's award;
- E. [JVSG Forms](#);
- F. [Veterans Program Letter \(VPL\) 01-22](#) and [Attachments 1–5](#), Jobs for Veterans State Grant State Plan Submission and Modification, dated February 1, 2022;
- G. [VPL 02-20](#), Jobs for Veterans State Grants Annual Funding Modification Requests, dated July 6, 2020;
- H. [VPL 01-20](#), Consolidated Disabled Veterans' Outreach Program (DVOP) Specialists and Local Veterans' Employment Representative (LVER) Staff Positions, dated January 16, 2020;
- I. [VPL 03-19](#), Designation of Additional Populations Eligible for Services from Disabled Veterans' Outreach Program Specialists, dated February 7, 2019;
- J. [VPL 02-19](#), HIRE Vets Medallion Program, dated January 23, 2019;

- K. [VPL 04-18](#), Submission of Jobs for Veterans State Grants Interim Modification Requests, dated February 15, 2018;
 - L. [VPL 03-14](#), and [Changes 1](#) and [2](#), Jobs for Veterans State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center (AJC) Staff Serving Veterans, dated April 10, 2014; February 11, 2015; and October 30, 2015, respectively;
 - M. [VPL 07-10](#), Refocused Roles and Responsibilities of Jobs for Veterans State Grant Funded Staff, dated June 29, 2010; and
 - N. [VPL 07-09](#), Implementing Priority of Service for Veterans and Eligible Spouses in all Qualified Job Training Programs Funded in Whole or in Part by the U.S. Department of Labor, dated November 10, 2009.
- III. Rescissions:** [VPL 07-19](#), Jobs for Veterans State Grant Recurring Report Requirements, dated August 16, 2019.
- IV. Background:** Jobs for Veterans State Grants. The Department of Labor (DOL) VETS provides JVSG funding to states and territories to support Disabled Veterans' Outreach Program (DVOP) specialists, Local Veterans' Employment Representative (LVER) staff, and consolidated DVOP/LVER staff. JVSG staff perform duties as defined in 38 U.S.C. § 4103A, § 4104, and current VETS policy.
- A. **Purpose of Reporting.** JVSG awards require accurate quarterly and annual financial, performance, and narrative reporting as part of sound grant management. This reporting supports VETS' ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements. The information in these reports also helps measure outcomes for participants and determine whether the federal funds were used to achieve maximum benefit.
 - B. **JVSG Forms Revision.** VETS made revised versions of the JVSG reporting forms available for public comment, as required by the Paperwork Reduction Act (PRA), in a 60-day Federal Register Notice published at 86 FR 58696 on October 22, 2021, and in a 30-day Notice published at 87 FR 26791 on May 5, 2022. The Office of Management and Budget (OMB) approved the revised forms on June 6, 2022, and extended the expiration date through June 30, 2025. These forms and instructions are available at https://www.dol.gov/agencies/vets/grants/state/jvsg_forms. States must use the new forms for all grant applications and reports beginning in fiscal year (FY) 2023. See *Attachment 1* for a summary of revisions to the JVSG forms.
- V. Quarterly Financial Reports:** On a quarterly basis, grant recipients must submit both the SF-425 Federal Financial Report (FFR) and the VETS-402 JVSG Expenditure Detail Report (EDR). Both reports are submitted starting the first quarter of the period of performance (POP) for each grant award, regardless of whether funding was obligated or expended during that quarter, and continue until the final quarter of the POP (as

established by the Notice of Grant Award) has been reached (see Section IX of this document for final quarter guidance).

- A. **Accrual Basis of Accounting.** All financial data must be reported on an accrual basis of accounting, cumulatively by FY of appropriation throughout the entire POP. Recipients are not required to convert their accounting system if it is not on an accrual basis. In these instances, recipients must develop, report, and support accrual information through underlying documentation or best estimates based on an analysis of the documentation on hand.
- B. **FFR.** The FFR is submitted by the grantee through the Health and Human Services (HHS) Payment Management System (PMS) and is reviewed and accepted by the Grant Officer's Technical Representatives (GOTRs).
- C. **EDR.** The EDR is a workbook submitted by the grantee to the GOTR via email attachment. One workbook covers an entire grant award and is updated on a quarterly basis. It reports the salary, benefits, and other expenses for each staff position type, and on the expenditures and obligations for all other activities including incentive award and management and administrative costs. The EDR also reports the number of funded positions for each activity.
- D. **Timing.** One FFR and EDR must be submitted per quarter, per grant award. Because grant recipients may have multiple years (depending on the annual appropriation) to expend each annual award, the recipient may need to submit multiple financial reports per quarter, depending on the length of time it takes to exhaust available funds.
- E. **Due Dates.** The FFR and EDR due dates for each quarter are as follows (also see *Attachment 2* for a complete table):
 - October 1 through December 31: January 30 of the following calendar year
 - January 1 through March 31: April 30
 - April 1 through June 30: July 30
 - July 1 through September 30: October 30

VI. Quarterly Performance and Narrative Reports: On a quarterly basis, grant recipients must submit performance and narrative progress reports using the VETS-403 Technical Performance Narrative (TPN), the Workforce Integrated Performance System (WIPS), and the Manager's Report on Services to Veterans.

- A. **TPN.** The TPN is submitted to the GOTR via email attachment. The TPN must be completed per the form instructions and signed by the State Agency Administrator or a designee attesting to the TPN's accuracy and completeness. A typed name in the signature field qualifies as an official signature for the TPN.

B. **WIPS.** Grant recipients report JVSG participant and outcome data via the WIPS in accordance with the most recent instructions from the DOL Employment and Training Administration (ETA).

C. **Manager's Report on Services to Veterans.** Grant recipients must submit a Manager's Report on Services to Veterans to the GOTR via email attachment. This report is required by 38 U.S.C. § 4104(f) regarding "compliance with Federal law and regulations with respect to special services and priorities for eligible veterans and eligible persons."

1. Every American Job Center (AJC) with assigned LVER staff, including consolidated DVOP/LVER positions, must be covered by a report. Multiple AJCs may be covered by the same report.
2. Each Manager's Report narrative must include the following information:
 - a. **Time Period Covered.** Indicate the FY and quarter.
 - b. **Office(s) or Area(s) Covered.** Include the name and location or description of AJC or area covered.
 - c. **Report Author.** Name the individual(s) primarily responsible for preparing and submitting the report.
 - d. **Content.** The report must address:
 - i. Outreach efforts to employers and other organizations to promote the hiring of veterans and other eligible persons;
 - ii. Eligible veterans and other eligible persons enrolled in case management (receiving individualized career services) from staff members assigned to the local office;
 - iii. Outreach efforts to locate and serve veterans and other eligible persons who have barriers to employment; and
 - iv. Compliance with Priority of Service requirements established at 38 U.S.C. § 4215 and 20 C.F.R., Part 1010.

D. **Due Dates.** WIPS participant data is generally due 45 days following the end of each quarter; any extensions and adjustments to that due date must be requested and granted by ETA.

The TPN and Manager's Report due dates for each quarter are as follows (also see *Attachment 2* for a complete table):

- October 1 through December 31: February 14 of the following calendar year

- January 1 through March 31: May 15
- April 1 through June 30: August 14
- July 1 through September 30: November 14

VII. Annual Incentive Award Report:

Once per year, grant recipients must submit an incentive award report via email to their GOTR that describes how the incentive award allocation was obligated. The report may be submitted in any format via email attachment.

A. **Contents.** The incentive award report must contain sufficient information to ensure compliance with VPL 01-22 and adherence to the state's approved incentive award plan (see *Attachment 3* for a summary of changes implemented in VPL 01-22). At a minimum, it will:

1. Identify all individual award recipients by name and title;
2. Identify all office recipients by office name, location, type of office (e.g., AJC, AJC affiliate, Employment Service Office, etc.); and
3. Include the cash value of each award, which includes both:
 - i. The amount of each cash award that is charged to the incentive award allocation, and
 - ii. The description and value of each nonfinancial award that is charged to the base allocation.
4. In such cases where the state did not expend the incentive award allocation due to the lack of an approved incentive award plan, describe the efforts the state is taking toward developing a plan for use in future years.

B. **Due Date.** The annual incentive award report is due on November 14 (also see *Attachment 2* for a complete table).

VIII. Carry-Over Funds: Except for the incentive award allocation, JVSG funds remain available for use to support the recipient's JVSG program until they have been fully expended, or until the end of the grant POP, whichever occurs first. Funding that was issued in a prior year but expended in a subsequent year is referred to as "carry-over."

A. **First-In, First-Out (FIFO).** To ensure the fullest use of funding, recipients must expend funds on a FIFO basis, prioritizing the charging of expenditures to the grant award with the shortest remaining period of availability, before charging other funding streams with longer periods of availability.

Note: per the terms and conditions of the award and VPL 04-18, states must submit a budget realignment request for prior approval from the Grant Officer if expenditures (including FIFO expenditures) are expected to result in the

movement of greater than 10 percent of the total grant award between direct cost categories.

- B. **Salaries & Benefits Percentage (S&B%).** Formerly referred to as the PS+PB/Total Ratio, the S&B% indicates the total percentage of the base allocation used for the salaries and benefits of DVOP, LVER, and consolidated DVOP/LVER staff. All JVSG funds expended during a quarter, regardless of award year but excluding incentive award expenditures, are counted toward the S&B% calculation.
 - C. **Incentive Awards.** Incentive award funds must be obligated within the first four quarters of the FY (by September 30), so prior-year incentive award allocations are not carried over for use during the subsequent FY. The recipient must leave such funds unspent for deobligation during grant closeout. Unspent incentive awards will be included in the unobligated fund shown on the FFR.
 - D. **Purpose.** Carry-over funds must be spent in accordance with the approved JVSG State Plan and the terms and conditions of award. There are no exceptions or special uses for carry-over funds.
 - E. **Deobligation.** VETS will not accept deobligation requests of funds that have been carried over from a previous FY.
- IX. End-of-Grant Reporting:** Each annual JVSG award must be closed out separately within one year of the POP end date. Reconciliation between actual withdrawals, the final FFR, and the final EDR are critical components of grant closeout. Note that the guidance below represents significant end-of-grant reporting process changes due to a combination of recent system transitions.
- A. **Final FFR.** Upon the exhaustion of funds or expiration of a grant, the PMS will generate a final FFR for the recipient to complete and certify. VETS will determine which FFR will be final based on either the reporting period in which the grant POP ends or the reporting period after all available funds have been expended, whichever comes first. The following guidance only applies to the final FFR:
 1. Incentive award funds that were not obligated by the fourth quarter are not “available” for obligation and do not delay a final FFR.
 2. Recipients must report and complete each field in item 11 of the final SF-425 FFR if any indirect costs were charged to the award during the POP. Recipients with an approved Cost Allocation Plan must also note this in the Remarks section of the final FFR and include the total amount of indirect costs charged to the award during the POP.
 3. Regardless of when the final FFR is generated, recipients have 120 days after the end of the POP to amend the final FFR.

4. The final FFR must match the actual grant drawdown amount and reflect zero unliquidated obligations.
5. VETS will attempt to avoid instances where the recipient receives a quarterly (not final) FFR after all available funds have been expended, but this is not guaranteed. Recipients must submit quarterly FFRs by the 30th day after the end of the quarter, even if there were no changes during that quarter.

B. **EDR.** The recipient's final EDR for a grant award will show no unliquidated obligations or available unexpended funding. Quarterly EDRs are submitted until all available funds (excluding incentive award funds) have been exhausted, or until the POP has ended, in accordance with the due dates as established in Section V(d). The final EDR must match the final FFR; if one of these reports is updated, the other must also be updated.

C. **Closeout Package.** DOL will contact the authorized representative and the point of contact, identified in the latest SF-424, of the grant 15 days prior to the end of the POP with instructions for submitting the remainder of the closeout package. The POP does not end when available funds are exhausted, so there may be several quarters between the final FFR due date and DOL making contact regarding remaining closeout package requirements.

X. **Actions Required:** When a new staffing plan is presented, the GOTR and grant recipient will jointly determine how AJCs will provide Manager's Reports on Services to Veterans. The decision may be to submit the reports by individual AJC, regional compilation, or some other grouping.

A. Grant recipients will:

1. Ensure that all financial data is properly reconciled to the underlying financial records and systems in accordance with 2 CFR part 200.
2. Submit all recurring reports in accordance with the form instructions and the guidance and due dates in this VPL. Extensions are not provided for due dates that fall on a holiday or weekend. Performance reporting extensions granted by ETA do not delay financial or narrative reports.
3. Immediately notify the GOTR if problems arise that may cause a delay in submitting timely or accurate reports.
4. Request technical assistance from the GOTR as needed.

B. As appropriate, GOTRs will:

1. Thoroughly analyze all report information.
2. Provide technical assistance to the grant recipient.

3. Obtain corrections and clarifications.
4. Accept financial reports within five business days after receiving all of the necessary components.
5. Notify the Regional Administrator for Veterans' Employment and Training (RAVET) of any concerns.

C. RAVETs or their designees will review all reports, other than the Manager's Reports on Services to Veterans, provide technical assistance to GOTRs, and apprise the National Office of financial and narrative report finalization along with any unresolved concerns.

XI. Inquiries: Recipients should direct inquiries regarding this guidance to the assigned GOTR. GOTRs should direct inquiries to the appropriate Regional Office. Regional Offices may send questions to JVSG@dol.gov.

XII. Expiration Date: This VPL will be reviewed for relevance on or before August 31, 2025, and will remain in effect until it is rescinded or superseded.

XIII. Attachments

- A. [Attachment 1: Summary of Changes to JVSG Forms](#)
- B. [Attachment 2: Due Dates Tables](#)
- C. [Attachment 3: Summary of Changes to Incentive Award Program](#)