Jobs for Veterans State Grant VETS-402 Expenditure Detail Report Workbook Instructions

The VETS-402A/B Expenditure Detail Report (EDR) form has been approved by the Office of Management and Budget (OMB) as a nonmaterial, nonsubstantive change to the VETS-402 A/B forms issued under OMB control number 1293-0009, which expires 10/31/2022. VETS requested this change to accommodate up to 12 expenditure quarters. This is consistent with the Consolidated Appropriation Act, 2021, which extended the expenditure time period for fiscal year (FY) 2020 and 2021 Jobs for Veterans State Grant (JVSG) funds. Please send any feedback and recommendations to your Grant Officer’s Technical Representative (GOTR) and/or to JVSGE-TPARSupport@dol.gov.

States may continue reporting on their current EDR forms for their FY20 and FY21 grants, if desired, until after the 5th quarter of the period of performance.

JVSG EDR Workbook Use
The JVSG EDR workbook is used to report obligation, expenditure, and staffing information for each grant award. The detailed information required is used to monitor administrative costs, staff utilization, and planned spending compared to actual spending for the staffing grant.

States must keep FY monies segregated and separately tracked. Therefore, one JVSG EDR workbook will be completed per grant award, and will be updated by the state each quarter until all available funding has been expended.

Two versions of the workbook are available:

- The VETS-402A calculates year-to-date expenditures after quarterly data is input by the grantee. This version is used by states reporting on the cash basis of accounting.
- The VETS-402B calculates the quarterly data based on year-to-date data entered by the grantee. This version is used by states reporting on the accrual basis of accounting.

The VETS-402A version will be discontinued after the quarter ending June 30, 2022. See Grant Officer’s Memorandum (GO Memo) 02-21 and its attachments for more information.

Most cells have been locked to reduce the reporting burden and facilitate completing the workbook. Press the “enter” key to easily move from one unlocked cell to the next in the same column and bypass the locked cells.

Workbook Submission
The workbooks should be updated and submitted once per quarter for every fiscal year quarter in which the grant funds are allocated, obligated, or liquidated—up to a maximum of 12 quarters for each funded grant year. The updated EDR workbooks are due 30 days after the end of the reporting period per 2 CFR 200.328, for up to 12 quarters for each funded grant year. The following report period end dates and due dates will be used for quarterly financial reports:
<table>
<thead>
<tr>
<th>Quarter End Dates</th>
<th>Financial Report Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31</td>
<td>January 30</td>
</tr>
<tr>
<td>March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>June 30</td>
<td>July 30</td>
</tr>
<tr>
<td>September 30</td>
<td>October 30</td>
</tr>
</tbody>
</table>

402A/402B Input Tab
The first tab of the workbook ("402A Input" or "402B Input" depending on the version used) is arranged by data field (Item No. and Item Name) down the left-hand side (Columns B and C) and by year/quarter across the top (Columns D through O). White and gray shaded fields are protected and will be calculated automatically; enter data ONLY in the yellow shaded (unlocked) fields.

The yellow shaded fields allow the following entries:
- For the Base Positions Paid (BPP) fields, values to the hundredth place are allowed (for example, 5.36).
- For the financial fields in sections B and C, only positive, whole numbers are allowed.

Start by entering the complete Grant Number, including dashes, in cell C4 (for example, DV-12345-21-55-5-1). This needs to be completed only once and will automatically populate the first three rows of the workbook.

You can now work down the column for the appropriate year/quarter, starting with Year 1/Quarter 1. Enter information as described below.

Section A: Most of the information in this section is automatically populated based on the grant number entered in cell C4, with only two items that need manual entry.

A.1 State, A.2 Quarter Ending, and A.3 Grant Number: All three fields will populate automatically after you input the complete grant number. If the state or quarter ending date do not seem correct, please double-check, and reenter your entire grant number in cell C4 with no extra spaces. Note: For row A.3, the grant number will not be visible. This is to maintain a clean appearance in the form.

A.4 Date Prepared: Enter the date you are preparing the quarter’s report.

A.5 Final Report: Select “No” each quarter funds continue to be obligated. Select “Yes” during the last quarter when any available funding is expended, and no further updates to the workbook will be required. Any incentive award funding not obligated within the first four quarters of a grant award becomes unavailable after that point, and all funding becomes unavailable for expenditure on September 30 of the third fiscal year after grant award.

Section B: In this section, break out the total grant award funding allocation among the Disabled Veterans’ Outreach Program (DVOP), Consolidated DVOP/LVER (Cons), Local Veterans’ Employment Representative (LVER), and Incentive Award activities. In the first few quarters of a grant year, this may be significantly less than the annual allocation estimate. Here, you will enter only amounts that have been allocated to the state per the Notice of Award as of the end of the quarter.

B.1 DVOP Total Funds: Enter the cumulative amount of funds approved through the end of the quarter that you have allocated to the DVOP activity.
B.2 Consolidated Total Funds: Enter the cumulative amount of funds approved through the end of the quarter that you have allocated to the Consolidated DVOP/LVER activity.

B.3 LVER Total Funds: Enter the cumulative amount of funds approved through the end of the quarter that you have allocated to the LVER activity.

B.4 Incentive Award Total Funds: Enter the cumulative amount of funds approved through the end of the quarter that is allocated to the incentive award activity. This should never exceed one percent of the base annual allocation. Incentive award funds cannot be transferred to other activities.

B.5 Total Approved Funds: This cell will automatically total your entries for B1 through B4 above. It must crosswalk with the associated line of the SF-425 Federal Financial Report (FFR), line 10.d.

Section C: In this section, break out spending on specific activities under the DVOP, Consolidated, LVER, and Incentive Award programs by BPP, Personal Services, Personnel Benefits, Total Outlays, and Unliquidated Obligations.

Note: Base Positions Paid, or BPP, should be provided through the state’s accounting system, but may be calculated by comparing the total DVOP staff hours actually paid (including paid leave) with the total available hours for all DVOP staff who were assigned to the grant throughout the quarter. If a red number followed by an exclamation point appears in the BPP area of an activity for a prior quarter after you enter the current BPP, you have entered an invalid value.

For example: If you enter a cumulative BPP number in the “To Date” row that results in a negative BPP for a previous quarter, the error will appear. A negative BPP is impossible because it would indicate that an employee paid the state to conduct JVSG activities.

Ignore any red value errors that appear in future quarters, but VETS cannot accept an EDR with errors in the current or previous quarters.

C.1.a.(a), (b), and (c) Base Positions Paid for DVOP Activities: Enter the BPP for DVOP staff.

- C.1.a.(a) “Previous.” This row will automatically populate based on information you provided in previous quarters. Therefore, it will always show 0.00 for the Year 1/Quarter 1 column.
- C.1.a.(b) “This Qtr.” If you are completing 402A, enter the DVOP BPP for the quarter in this row.
- C.1.a.(c) “To Date.” If you are completing 402B, enter the cumulative DVOP BPP in this row.

C.1.b.(a), (b), and (c) Personal Services (PS) for DVOP Activities: Enter the amount expended for DVOP salaries, rounded to the nearest dollar.

- C.1.b.(a) “Previous.” This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- C.1.b.(b) “This Qtr.” If you are completing 402A, enter the amount expended for DVOP salaries during the quarter.
- C.1.b.(c) “To Date.” If you are completing 402B, enter the cumulative amount expended for DVOP salaries during this grant award.
C.1.c.(a), (b), and (c) Personnel Benefits (PB) for DVOP Activities: Enter the amount expended for DVOP benefits, rounded to the nearest dollar.

- **C.1.c.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.1.c.(b) “This Qtr.”** If you are completing 402A, enter the amount expended for DVOP benefits during the quarter.
- **C.1.c.(c) “To Date.”** If you are completing 402B, enter the cumulative amount expended for DVOP benefits during this grant award.

C.1.d.(a), (b), and (c) Total DVOP Outlays: Enter the total amount expended for DVOP activities, rounded to the nearest dollar. Total outlays includes the salaries and benefits entered in the rows above, but also includes other expenditures for DVOP such as travel and indirect costs.

- **C.1.d.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.1.d.(b) “This Qtr.”** If you are completing the 402A, enter the total amount expended for DVOP during the quarter.
- **C.1.d.(c) “To Date.”** If you are completing the 402B, enter the cumulative amount expended for DVOP during this grant award.

C.1.e.(a), (b), and (c) DVOP Unliquidated Obs: Enter the amount of unliquidated obligations for DVOP activities, rounded to the nearest dollar.

- **C.1.e.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column. Since any unliquidated obligations are expended during the subsequent quarter, you will notice this row does not accumulate over the course of the year in the way that the other “previous” rows do.
- **C.1.e.(b) “This Qtr.”** If you are completing the 402A, enter the total unliquidated obligations for DVOP activities as of the end of the quarter.
- **C.1.e.(c) “To Date.”** If you are completing the 402B, enter the total unliquidated obligations for DVOP activities as of the end of the quarter. Since unliquidated obligations from one quarter are expended during the subsequent quarter, only report the obligations that have not yet been liquidated as of the end of that quarter.

C.1.f.(a), (b), and (c) Total DVOP Outlays and Obs: These cells will automatically populate based on the information provided above for specific DVOP activities.

C.2.a.(a), (b), and (c) Base Positions Paid for Cons: Enter the BPP for Consolidated DVOP/LVER staff.

- **C.2.a.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be 0.00 for the Year 1/Quarter 1 column.
- **C.2.a.(b) “This Qtr.”** If you are completing 402A, enter the Consolidated BPP for the quarter in this row.
- **C.2.a.(c) “To Date.”** If you are completing 402B, enter the cumulative Consolidated BPP in this row.
C.2.b.(a), (b), and (c) Cons Personal Services (PS): Enter the amount expended for Consolidated DVOP/LVER position salaries, rounded to the nearest dollar.

- **C.2.b.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.2.b.(b) “This Qtr.”** If you are completing 402A, enter the total amount expended for Consolidated salaries as of the end of the quarter.
- **C.2.b.(c) “To Date.”** If you are completing 402B, enter the cumulative amount expended for Consolidated salaries during this grant award.

C.2.c.(a), (b), and (c) Cons Personnel Benefits (PB): Enter the amount expended for Consolidated benefits, rounded to the nearest dollar.

- **C.2.c.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, this will always be $0 for the Year 1/Quarter 1 column.
- **C.2.c.(b) “This Qtr.”** If you are completing 402A, enter the amount expended for Consolidated benefits during the quarter.
- **C.2.c.(c) “To Date.”** If you are completing 402B, enter the cumulative amount expended for Consolidated benefits during this grant award.

C.2.d.(a), (b), and (c) Total Cons Outlays: Enter the total amount expended for Consolidated activities, rounded to the nearest dollar. Total outlays includes the salaries and benefits entered in the rows above, but also includes the other expenditures for Consolidated such as travel and indirect costs.

- **C.2.d.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. This will be $0 for the Year 1/Quarter 1 column.
- **C.2.d.(b) “This Qtr.”** If you are completing 402A, enter the total amount expended for Consolidated activities during the quarter.
- **C.2.d.(c) “To Date.”** If you are completing 402B, enter the cumulative amount expended for Consolidated activities during this grant award.

C.2.e.(a), (b), and (c) Cons Unliquidated Obs: Enter the amount of unliquidated obligations for Consolidated position activities, rounded to the nearest dollar.

- **C.2.e.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column. Since any unliquidated obligations are expended during the subsequent quarter, you will notice this row does not accumulate over the course of the year in the way that the other “previous” rows do.
- **C.2.e.(b) “This Qtr.”** If you are completing the 402A, enter the total unliquidated obligations for Consolidated activities as of the end of the quarter.
- **C.2.e.(c) “To Date.”** If you are completing the 402B, enter the total unliquidated obligations for Consolidated activities as of the end of the quarter. Since unliquidated obligations from one quarter are expended during the subsequent quarter, only report the obligations that have not yet been liquidated as of the end of that quarter.

C.2.f.(a), (b), and (c) Total Cons Outlays and Obs: These cells will automatically populate based on the information provided above for specific Consolidated activities.
C.3.a.(a), (b), and (c) Base Positions Paid for LVER Activities: Enter the BPP for LVER staff.

- **C.3.a.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always show 0.00 for the Year 1/Quarter 1 column.
- **C.3.a.(b) “This Qtr.”** If you are completing 402A, enter the LVER BPP for the *quarter* in this row.
- **C.3.a.(c) “To Date.”** If you are completing 402B, enter the *cumulative* LVER BPP in this row.

C.3.b.(a), (b), and (c) LVER Personal Services (PS): Enter the amount expended for LVER salaries, rounded to the nearest dollar.

- **C.3.b.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.3.b.(b) “This Qtr.”** If you are completing 402A, enter the amount expended for LVER salaries during the *quarter*.
- **C.3.b.(c) “To Date.”** If you are completing 402B, enter the *cumulative* amount expended for LVER salaries during this grant award.

C.3.c.(a), (b), and (c) LVER Personnel Benefits (PB): Enter the amount expended for LVER benefits, rounded to the nearest dollar.

- **C.3.c.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.3.c.(b) “This Qtr.”** If you are completing 402A, enter the amount expended for LVER benefits during the *quarter*.
- **C.3.c.(c) “To Date.”** If you are completing 402B, enter the *cumulative* amount expended for LVER benefits during this grant award.

C.3.d.(a), (b), and (c) Total LVER Outlays: Enter the total amount expended for LVER activities, rounded to the nearest dollar. Total outlays includes the salaries and benefits entered in the rows above, but also includes other expenditures for LVER, such as travel and indirect costs.

- **C.3.d.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
- **C.3.d.(b) “This Qtr.”** If you are completing the 402A, enter the total amount expended for LVER during the *quarter*.
- **C.3.d.(c) “To Date.”** If you are completing the 402B, enter the *cumulative* amount expended for LVER during this grant award.

C.3.e.(a), (b), and (c) LVER Unliquidated Obs: Enter the amount of the federal share of unliquidated obligations, rounded to the nearest dollar.

- **C.3.e.(a) “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column. Since any unliquidated obligations are expended during the subsequent quarter, you will notice this row does not accumulate over the course of the year in the way that the other “previous” rows do.
- **C.3.e.(b) “This Qtr.”** If you are completing the 402A, enter the total unliquidated obligations for LVER activities as of the end of the *quarter.*
• **C.3.e.(c) “To Date.”** If you are completing the 402B, enter the total unliquidated obligations for LVER activities as of the end of the quarter. Since unliquidated obligations from one quarter are expended during the subsequent quarter, only report the obligations that have not yet been liquidated as of the end of that quarter.

**C.3.f.(a), (b), and (c) Total LVER Outlays and Obs:** These cells will automatically populate based on the information provided above for specific LVER activities.

**C.4.a.(a), (b), and (c) Total Incentive Outlays:** Enter the total amount expended for incentive awards, rounded to the nearest dollar.

• **C.4.a.(a) “Previous.”** This row will automatically populate, based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column.
• **C.4.a.(b) “This Qtr.”** If you are completing the 402A, enter the total amount expended for incentive awards during the quarter.
• **C.4.a.(c) “To Date.”** If you are completing 402B, enter the cumulative amount expended for incentive awards.

**C.4.b.(a), (b), and (c) Incentive Unliquidated Obs:** Enter the amount of the federal share of unliquidated obligations, rounded to the nearest dollar.

• **C.4.b.(a), “Previous.”** This row will automatically populate based on information you provided in previous quarters. Therefore, it will always be $0 for the Year 1/Quarter 1 column. Since any unliquidated obligations are expended during the subsequent quarter, you will notice this row does not accumulate over the course of the year in the way that the other “previous” rows do.
• **C.4.b.(b) “This Qtr.”** If you are completing the 402A, enter the total unliquidated obligations for incentive awards as of the end of the quarter.
• **C.4.b.(c) “To Date.”** If you are completing the 402B, enter the total unliquidated obligations for incentive awards as of the end of the quarter. Since unliquidated obligations from one quarter are expended during the subsequent quarter, only report the obligations that have not yet been liquidated as of the end of that quarter.

**C.4.c.(a), (b), and (c) Total Incentive Outlays and Obs:** These cells will automatically populate based on the information provided above for specific Incentive activities.

**Section D:** Each cell in this section will automatically populate the total balances remaining based on the information provided above for DVOP, Consolidated, LVER, and Incentive Award programs:

• **D.1 Total DVOP Balance Remaining**
• **D.2 Total Cons Balance Remaining**
• **D.3 Total LVER Balance Remaining**
• **D.4 Total Incentive Balance Remaining**
• **D.5 Total Balance Remaining**

None of these values should ever show a negative dollar amount in any column where the quarterly EDR data has been completed. If there is a negative amount, please double-check your entries in Sections B and C.
Export Tab
This tab is provided to facilitate exporting EDR data into other tools by VETS and states, if desired, consistent with the previous OMB-approved EDR’s Export tab. All data entered on the Input tabs will automatically populate this Export Tab. You do not have to enter anything into this tab.

Output Tab
This tab is provided for the user’s convenience but is not required. Once you have entered the appropriate information in the 402A Input or 402B Input tab, you can view or print the results in the previous VETS-402A/B format in the Output_A or Output_B tab. To view the data entered, select the quarter desired from the 2) Quarter Ending dropdown list in this tab.

For information or technical assistance, please contact your GOTR. You may also send a courtesy copy to JVSGE-TPARSupport@dol.gov, where DOL-VETS is gathering feedback regarding this form.