VSBE REPORTING MANUAL



Prepared by The Office of Small, Minority & Women Business Affairs

July 1, 2026

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VSBE Program Overview

The Veteran-Owned Small Business Enterprise (VSBE) Program, enacted in 2010, requires participating agencies/departments to spend a minimum of 3% of the total dollar value of their procurement contracts directly or indirectly with certified veteran-owned small businesses. Veteran business ownership status is determined by size standards adopted by the United States Small Business Administration in 13 C.F.R. 121.201 and whether at least 51% of the for-profit business is owned by one or more individuals who are veterans that control the management and daily operations of the business (§14-601 and added §14-606, State Finance & Procurement Article, Annotated Code of Maryland).

Effective October 1, 2018, legislative action assigned oversight of the VSBE Program to The Office of Small, Minority & Women Business Affairs (OSBA). Governance of the VSBE Program are found within:

- State Finance & Procurement Article §14-206 – §14-606
- Annotated Code of Maryland 21.11.14

All participating agencies and departments are required to submit quarterly and annual performance data to OSBA.

VSBE Certification

eMaryland Marketplace Advantage (eMMA) is the official system of record for the VSBE Database. As such, it is the only platform to use for verifying certified vendors in the VSBE Program. Do not use any other source to confirm certification in the state's VSBE Program.

For guidance regarding the VSBE certification process, refer to the VSBE Certification Procedures found in the VSBE COMAR 21.11.14.12 https://dsd.maryland.gov/regulations/Pages/21.11.14.12.aspx

VSBE Liaisons

Each participating procuring unit is required to name a VSBE liaison in the administration of its VSBE Program. The VSBE liaison shall be a high-level employee reporting directly to a Secretary, Deputy Secretary, or head of procurement. The VSBE liaison serves as a member of the Procurement Review Group (PRG) and is responsible for coordinating outreach efforts to the veteran business community, reviewing agency contracting procedures to ensure compliance, assisting in the resolution of contracting issues, and submitting required VSBE Program reports and information. (COMAR 21.11.14.05).

VSBE Compliance

The procurement unit should verify, monitor and track VSBE compliance for all VSBE awards and payments in accordance with the VSBE Forms - Attachment E - VSBE Utilization Affidavit and Prime/Subcontractor Participation Schedule submitted when the contract was awarded. https://procurement.maryland.gov/wp-content/uploads/sites/12/2018/04/AttachmentE-VSBEForms.pdf

A certified VSBE shall have certified status in the Database at the time of submission of the bid or

proposal in order for its participation to be counted toward the VSBE contract goal. All payments made shall be counted toward the VSBE goal under a contract entered into when the VSBE was certified.

Each procurement agency shall furnish any other information or periodic reports requested by OSBA in connection with VSBE procurements, or any other matters related to the administration, effectiveness, or continuation of the VSBE Program. (COMAR 21.11.14.06, COMAR 21.11.14.11 & COMAR 21.11.14.12).

VSBE Waivers

Regulations regarding VSBE Program waivers were implemented in 2022 (COMAR 21.11.14.06). Follow the MBE & VSBE Goal Waiver Guidance when determining a MBE/VSBE waiver, determining good faith efforts, and universal language to use when notifying a vendor of a waiver determination. https://procurement.maryland.gov/wp-content/uploads/sites/12/2022/11/BP-MBE_VSBE-Waiver-Guidance-v1-10.17.2022.pdf

Under this new guidance, each participating procurement unit is required to provide OSBA with a copy of the waiver determination at the time it is made. The waiver determination shall be submitted to the following email box: vsbe.gosba@maryland.gov.

OSBA prepares the statewide annual VSBE Waiver Data Report based on this information. If your unit granted any VSBE waivers during FY2026, but did not notify OSBA, please send a copy of the waiver determination(s) no later than **September 15, 2026**.

VSBE Reporting Requirements (Updated)

All participating agencies/departments are required to submit cumulative annual VSBE performance data and reports to OSBA on or before the close of business on **August 31, 2026** due to the recent HB1578 MBE Reauthorization Bill. COMAR will be updated to align once statutory changes take effect.

OSBA will provide the data collection templates, and all other pertinent information for reporting VSBE data. The VSBE report preparers shall rely upon the VSBE Reporting Toolkit, housed on OSBA's website. All reports and supporting backup data should be emailed to vsbereports.gosba@maryland.gov by the reporting deadline. The VSBE Outreach Google Form submission must also be completed by the reporting deadline.

The latest VSBE Annual Report Templates will be available from OSBA at the beginning of each reporting cycle. Only the latest template should be used to submit the VSBE Annual Report. This ensures that any changes or updates are captured.

OSBA compiles the legislatively mandated VSBE Annual Report for publication to the Governor, the legislators, and the public at large. **If your unit does not comply, it is reported as "non-responsive."**

VSBE Annual Report Data

I. Report both award and payment data utilizing your unit's financial management platform (i.e. spreadsheets, FMIS, eMMA, Peoplesoft).
II. Units utilizing ANSWERS shall report the data using the 700 series reports.
III. Provide backup data for all figures reported in excel format. This must be auditable data and the VSBE information to clearly be defined.
IV. If contracts have both a VSBE prime and subcontractor, ***do not double count***. Report the VSBE award and payment under the prime contractor only.
V. Utilize both VSBE Prime Payments tab and VSBE Subcontractor Payments tab to enter separate payments per the instructions.
VI. The completed VSBE Annual Report should be submitted in Excel format.

VSBE Outreach

All participating units are required to make an evaluation of their VSBE Program's outreach success. It shall include both qualitative and quantitative responses regarding the efforts to engage VSBE prime and VSBE subcontractors (COMAR 21.11.14.06).

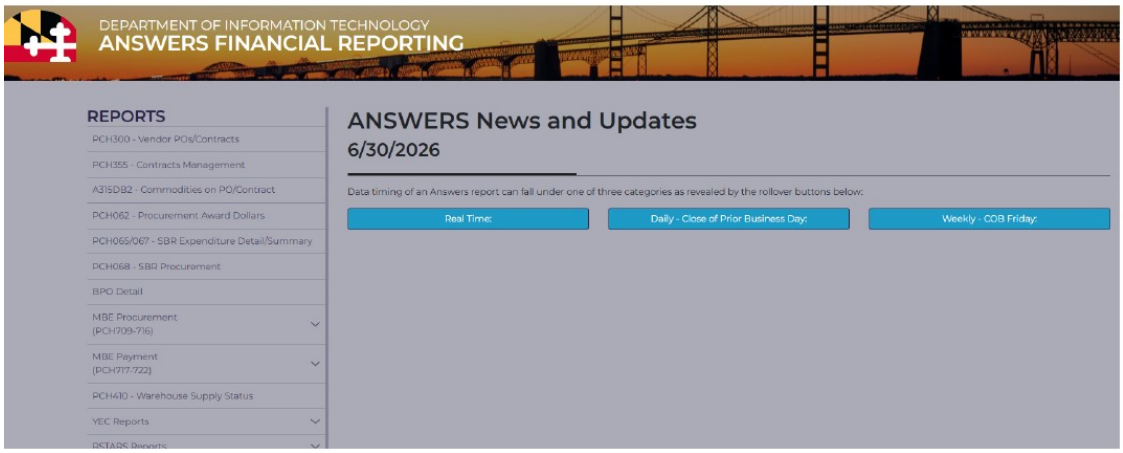
I. The VSBE Outreach Form will be available from OSBA and is also due August 31st. Both quantitative and qualitative measures are needed for the VSBE Outreach Form.
II. The completed VSBE Program Outreach Form should be submitted via the Fillable Google Form document: https://forms.gle/RQnyfAmfPad89Ewq7

VSBE Quarterly Report Data

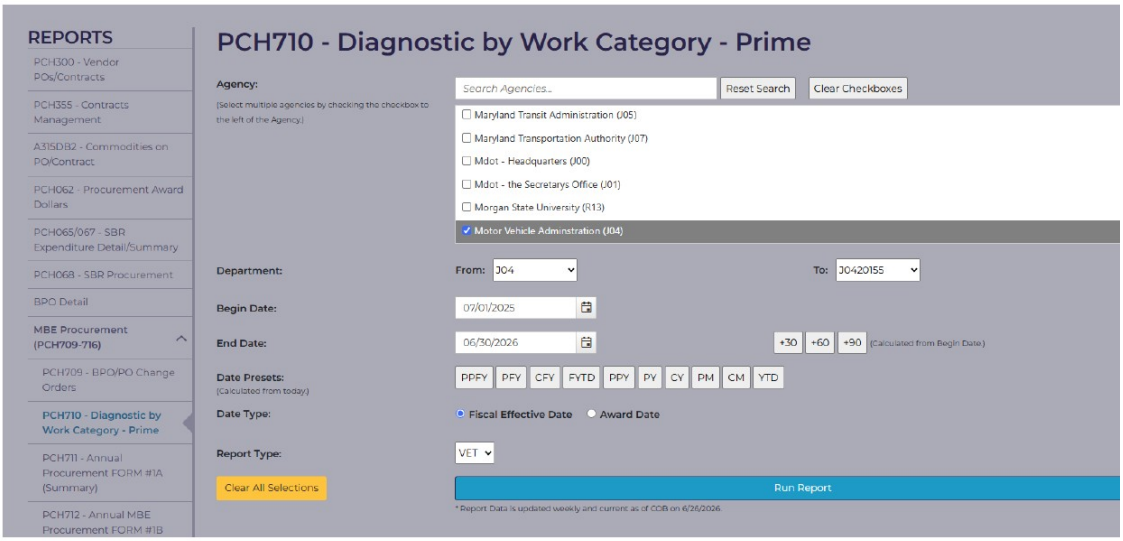
1. Report both award and payment data utilizing your unit's financial management platform (i.e. spreadsheets, FMIS, eMMA, Peoplesoft).
2. Units utilizing ANSWERS shall report the data using the 700 series reports.
3. If contracts have both a VSBE prime and subcontractor, ***do not double count***. Report the VSBE award and payment under the prime contractor only.
4. Utilize both VSBE Prime Payments tab and VSBE Subcontractor Payments tab to enter separate payments per the instructions.
5. The completed VSBE Quarterly Report Template should be submitted in Excel format.

VSBE Data Collection

Agencies using the following 700 reports to collect **AWARD and PAYMENT** data from ANSWERS (https://net.md.gov/apps/answers/) must use the drop-down arrow to change the Report Type to "VET" where appropriate.



Navigate to the left-hand side to the 700 Series reports. Select your unit, correct date ranges and the VET Flag.



Awards

a. PCHL709 (BPO/PO Change Orders from contracts awarded in prior fiscal years) VET Flag Column on report
b. PCHL710 (Contract Awards Detail) run by award date with Vet Flag

c. PCHL717 (VSBE Prime Payments by Direct Voucher; no BPO/PO)* with Vet Flag
d. PCHL720 (VSBE Subcontract Awards) run by award date with Vet Flag

Outside of ANSWERS, you must report

e. Manually tracked Credit Card (PCHL 721) payments*

Prime Payments

a. PCHL717 (VSBE Prime Payments by Direct Voucher; no BPO/PO)* with Vet Flag
b. PCHL718 (VSBE Prime Voucher Payments made from BPO/PO) with Vet Flag

Subcontractor Payments

a. PCHL719 (VSBE Subcontractor Payments) with Vet Flag

Outside of ANSWERS, you must report:

d. Manually tracked Credit Card/(PCHL 721) payments*

* PCHL 717 and Credit Card Payments are reported as both payments and awards

FMIS Cheat Sheet

AWARDS = ANSWER reports 709, 710, 717, 720 & 721 OR VIEW DIRECT A30USB11

PAYMENTS = ANSWER reports 717, 718, 719 & 721 OR VIEW DIRECT A30USB11

Reminder: Direct Vouchers and P-card purchases are reported as both AWARDS and PAYMENTS.*

**With the exception of control agency/department statewide contracts*

Tips

The purpose of reporting is to provide evidence of the State's commitment to procuring goods and services from certified VSBE vendors. Non-procurement items should not be included. (Refer to COMAR 21.01.03.01 for items that are exempt from procurement reporting.)

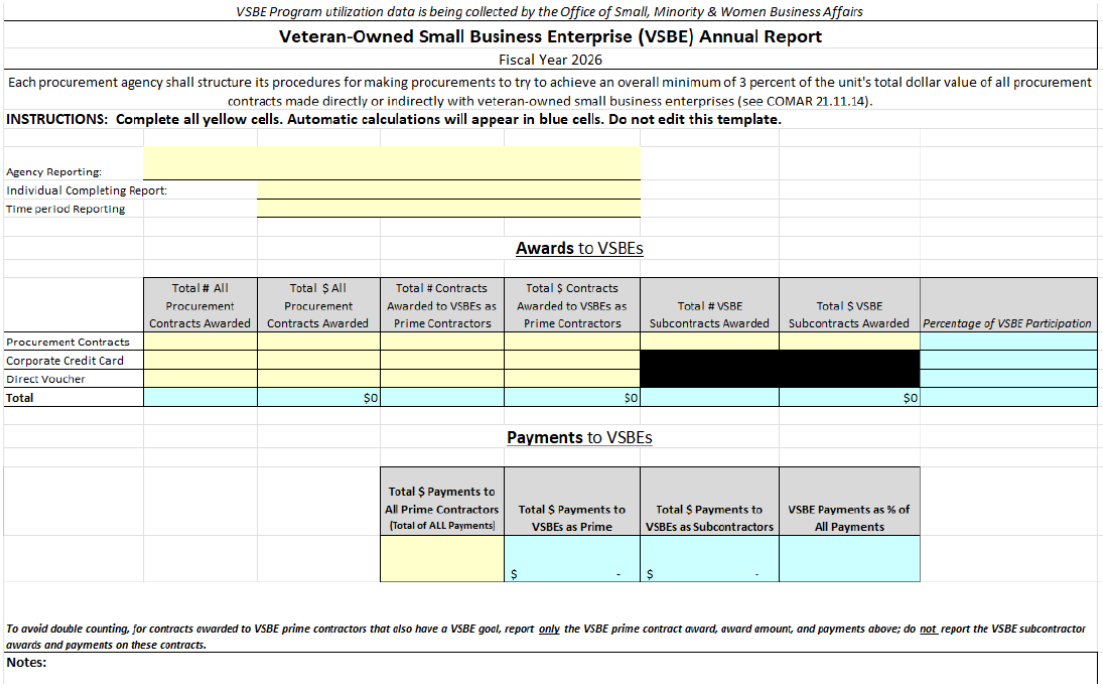
For a complete list of exclusions, visit our Toolkits for the Socioeconomic Data Reporting Guidance. The use of non-delegated Statewide Contracts is not reportable as awards; however, payments made on these contracts are reportable in the payments table on the VSBE Annual Report. (Rule of thumb: Awards – **do not include awards** made from Statewide Contracts. Payments – **report all procurement payments**, including payments on Statewide contracts.)

Backup Data

I. 700 Series and Credit Card Reports should be scrubbed to remove all non-reportable items and no negative numbers.
II. All original and scrubbed reports should be compiled to **one Excel Workbook** on different tabs with VSBE totals clearly identified.
III. The VSBE Annual Report Data Form with required tabs completed and all supporting backup data should be emailed in together along with the submission of the VSBE Program Outreach Google Form

VSBE Annual & Quarterly Reporting Templates

The VSBE FY2026 Annual Report Template and VSBE FY2027 Quarterly templates that are now available are located in the VSBE Toolkit on OSBA's website.



VSBE Program utilization data is being collected by the Office of Small, Minority & Women Business Affairs

Veteran-Owned Small Business Enterprise (VSBE) Annual Report

Fiscal Year 2026

Each procurement agency shall structure its procedures for making procurements to try to achieve an overall minimum of 3 percent of the unit's total dollar value of all procurement contracts made directly or indirectly with veteran-owned small business enterprises (see COMAR 21.11.14).

INSTRUCTIONS: Complete all yellow cells. Automatic calculations will appear in blue cells. Do not edit this template.

Agency Reporting:
Individual Completing Report:
Time period Reporting

Awards to VSBEs

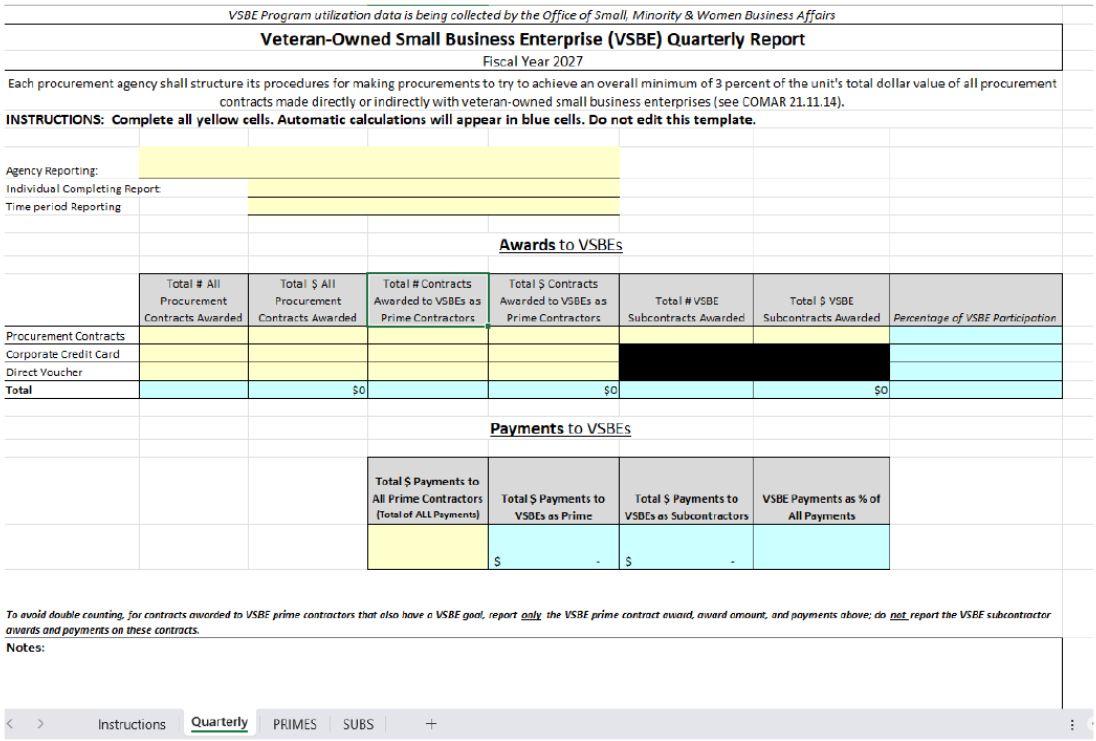
	Total # All Procurement Contracts Awarded	Total $ All Procurement Contracts Awarded	Total # Contracts Awarded to VSBEs as Prime Contractors	Total $ Contracts Awarded to VSBEs as Prime Contractors	Total # VSBE Subcontracts Awarded	Total $ VSBE Subcontracts Awarded	*Percentage of VSBE Participation*
Procurement Contracts							
Corporate Credit Card							
Direct Voucher							
Total		$0		$0		$0	

Payments to VSBEs

Total $ Payments to All Prime Contractors (Total of ALL Payments)	Total $ Payments to VSBEs as Prime	Total $ Payments to VSBEs as Subcontractors	VSBE Payments as % of All Payments
	$ -	$ -	

To avoid double counting, for contracts awarded to VSBE prime contractors that also have a VSBE goal, report only the VSBE prime contract award, award amount, and payments above; do not report the VSBE subcontractor awards and payments on these contracts.

Notes:



VSBE Program utilization data is being collected by the Office of Small, Minority & Women Business Affairs

Veteran-Owned Small Business Enterprise (VSBE) Quarterly Report

Fiscal Year 2027

Each procurement agency shall structure its procedures for making procurements to try to achieve an overall minimum of 3 percent of the unit's total dollar value of all procurement contracts made directly or indirectly with veteran-owned small business enterprises (see COMAR 21.11.14).

INSTRUCTIONS: Complete all yellow cells. Automatic calculations will appear in blue cells. Do not edit this template.

Agency Reporting:
Individual Completing Report:
Time period Reporting

Awards to VSBEs

	Total # All Procurement Contracts Awarded	Total $ All Procurement Contracts Awarded	Total # Contracts Awarded to VSBEs as Prime Contractors	Total $ Contracts Awarded to VSBEs as Prime Contractors	Total # VSBE Subcontracts Awarded	Total $ VSBE Subcontracts Awarded	*Percentage of VSBE Participation*
Procurement Contracts							
Corporate Credit Card							
Direct Voucher							
Total		$0		$0		$0	

Payments to VSBEs

Total $ Payments to All Prime Contractors (Total of ALL Payments)	Total $ Payments to VSBEs as Prime	Total $ Payments to VSBEs as Subcontractors	VSBE Payments as % of All Payments
	$ -	$ -	

To avoid double counting, for contracts awarded to VSBE prime contractors that also have a VSBE goal, report only the VSBE prime contract award, award amount, and payments above; do not report the VSBE subcontractor awards and payments on these contracts.

Notes:

Instructions | Quarterly | PRIMES | SUBS

I. All AWARDS columns require data for three different award types: Regular Procurement Contracts, Corporate Credit Card, and Direct Voucher Awards.
II. The yellow cells indicate that data must be added, blue cells indicate that data is calculated, and these cells are protected.

Enter award data as follows

- Row 7: Enter agency/department name
- Row 8: Enter report preparers' name
- Awards Column B: Count the total agency procurements for each award type and place the # here.
- Awards Column C: Add the $ amounts of total agency procurements for each award type and place amount here
- Award Column D: Count the total Contracts awarded to VSBE Primes for each award type and place the # here

- Awards Column E: Add the $ amounts of total procurements awarded to VSBE Primes for each award time and place amount here
- Awards Column F: Count the total procurements awarded to VSBE Subcontractors for each award type and place the # here
- Awards Column G: Add the $ amounts of total procurements awarded to VSBE Subcontractors for each award type and place amount here

The VSBE participation % is calculated automatically.

Enter payment data as follows

PAYMENT columns NOW only require data on two separate tabs in this workbook. One is labeled Primes and the other is labeled Subs.

First Enter:

Payment Cell D21: Total $ amounts paid to all Prime Contractors

Select the Primes Tab to enter the respective data paid to all VSBE Prime Contractors. This includes ALL VSBE payments made from the unit's Direct Vouchers (717), Prime PO/BPOs (718), and Credit Cards (721/or internal). You may add more rows if needed. On line 100, the calculation formula is already built to calculate and carry into the Total All VSBE Prime Payment on the Annual Tab (E21). **Please delete the example row once you begin entering data.**

Contractor Name	EFIN	VSBE Certification#	Contract#	StartDate	EndDate	Award Amount	Payments FY	Payments CTD	VSBE Goal	Description
M&M, Inc.	*00-0000000*	*01-001*	*A005*	*6/28/2018*	*12/31/2018*	*$260,471.00*	*$500.00*	*$500.00*	*0%*	*Emergency Installation of Te*

Contractor Name	EFIN	VSBE Certification#	Contract#	StartDate	EndDate	Award Amount	Payments FY	Payments CTD	V
							$0.00	$0.00	

Then select the Subs Tab to enter the respective data paid to all VSBE Subcontractors. This includes ALL VSBE payments made from the unit's Subcontractor Payments (719). You may add more rows if needed. On line 100, the calculation formula is already built to calculate and carry into the Total All VSBE Subcontractor Payment on the Annual Tab (F21).

A	B	C	D	E	F
Contract#	Contractor Name	VSBE Cert#	Award Amount	Payments FY	Payments CTD

Contract#	Contractor Name	VSBE Cert#	Award Amount	Payments FY	Payments CTD
				$0.00	$0.00

Payment Cell G21: The VSBE payment % is calculated automatically.

D	E	F	G
	Payments to VSBEs		
Total $ Payments to All Prime Contractors (Total of ALL Payments)	**Total $ Payments to VSBEs as Prime**	**Total $ Payments to VSBEs as Subcontractors**	**VSBE Payments as % of All Payments**
	$ -	$ -	

VSBE Annual Outreach

The updated VSBE Program Outreach Google Form is located in the VSBE Toolkit on OSBA's website. It includes 18 questions, with new questions highlighted in yellow.

Both quantitative and qualitative information is needed to complete this form

I. Collaboration with inter-departmental colleagues may be needed to provide information being requested
II. * Means the fields are required to be completed
III. To assist with evaluating the success of your VSBE Program. OSBA has defined some areas to consider. If additional recommendations would like to be made, they can be emailed to danielle.davis2@maryland.gov.

Examples of new questions on the form

Question 13 (new): How many Counties did your unit complete VSBE events in the fiscal year, either your unit hosted or participated in? (Resource exhibitor, agency representative with a large group, Speaking engagements). Check all that apply:

- Allegany County
- Anne Arundel County
- Baltimore County
- Baltimore City
- Calvert County
- Caroline County
- Carroll County
- Cecil County
- Charles County
- Dorchester County
- Frederick County
- Garrett County
- Harford County
- Howard County
- Kent County
- Montgomery County
- Prince George's County
- Queen Anne's County
- St. Mary's County
- Somerset County
- Talbot County
- Washington County
- Wicomico County
- Worcester County

Question 17 (new): Are there any specific Counties you would like us to help facilitate outreach in, with your unit for FY2027? (Answered in a text box.)

VSBE Supplemental Reporting Guidance

The purpose of the supplemental guidance is to assist where data totals are to be reported. Excel copies are also available on the VSBE Toolkit.

ANSWERS: Awards to VSBEs

Award type	Total # All Procurement Contracts Awarded	Total $ All Procurement Contracts Awarded	Total # Contracts Awarded to VSBEs as Prime Contractors	Total $ Contracts Awarded to VSBEs as Prime Contractors	Total # VSBE Subcontracts Awarded	Total $ VSBE Subcontracts Awarded	Percentage of VSBE Participation
Procurement Contracts	QTY	709 & 710 Rpts Combined Total	QTY	VSBE 710	QTY	VSBE 720 Rpt	Calculated
Corporate Credit Card	QTY	721 &/or Internal Report	QTY	VSBE 721/Credit Cards	Not applicable	Not applicable	Calculated
Direct Voucher	QTY	717 Data	QTY	VSBE 717	Not applicable	Not applicable	Calculated
Total	Calculated	Calculated. Should match MBE Rpt total agency awards Form 1	Calculated	Calculated	Calculated	Calculated	Calculated

ANSWERS: Payments to VSBEs

Total $ Payments to All Prime Contractors (Total of ALL Payments)	Total $ Payments to VSBEs as Prime	Total $ Payments to VSBEs as Subcontractors	VSBE Payments as % of All Payments
717 + 718 + Credit Card Report (721 or Internal) = All totals	VSBE only 717 + VSBE only 718 + Credit Card Rpt (721 or Internal) = VSBE Total Prime Payments	VSBE only 719	Calculated

Non-ANSWERS: Awards to VSBEs

Award type	Total # All Procurement Contracts Awarded	Total $ All Procurement Contracts Awarded	Total # Contracts Awarded to VSBEs as Prime Contractors	Total $ Contracts Awarded to VSBEs as Prime Contractors	Total # VSBE Subcontracts Awarded	Total $ VSBE Subcontracts Awarded	Percentage of VSBE Participation
Procurement Contracts	QTY	All BPO/PO Contract Awards & Change Orders	QTY	VSBE Prime Awards	QTY	VSBE Subcontract Awards	Calculated
Corporate Credit Card	QTY	All Credit Cards or P-Cards	QTY	VSBE Credit Cards/P-Cards	Not applicable	Not applicable	Calculated
Direct Voucher	QTY	All Direct Vouchers (no BPO/PO)	QTY	VSBE Direct Vouchers (no BPO/PO)	Not applicable	Not applicable	Calculated
Total	Calculated	Calculated. Should match MBE Rpt total agency awards Form	Calculated	Calculated	Calculated	Calculated	Calculated

Award type	Total # All Procurement Contracts Awarded	Total $ All Procurement Contracts Awarded	Total # Contracts Awarded to VSBEs as Prime Contractors	Total $ Contracts Awarded to VSBEs as Prime Contractors	Total # VSBE Subcontracts Awarded	Total $ VSBE Subcontracts Awarded	Percentage of VSBE Participation
		1					

Non-ANSWERS: Payments to VSBEs

Total $ Payments to All Prime Contractors (Total of ALL Payments)	Total $ Payments to VSBEs as Prime	Total $ Payments to VSBEs as Subcontractors	VSBE Payments as % of All Payments
All Direct Vouchers + All Voucher Payments + All Credit Cards/P-Cards = Total Payments	VSBE only Direct Vouchers + VSBE only Voucher Payments + VSBE only Credit Cards/P-Cards Payments = VSBE Total Payments	VSBE only Subcontractor Payments	Calculated

VSBE Contact Information

Completed annual reports and backup data should be emailed to OSBA by August 31st at vsbereports.gosba@maryland.gov.

General questions about the VSBE Program or reporting should be directed to VSBE Compliance Manager, Danielle Davis via email to danielle.davis2@maryland.gov.