## Revision History

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<th>Version</th>
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<td>V1.0</td>
<td>01/09/2022</td>
<td>Original</td>
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Coronavirus Economic Relief for Transportation Services (CERTS) Program
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Section I. Quarterly Reporting Basics

a) Portal URL
The link to the CERTS Reporting Portal is https://portal.treasury.gov/cares/s/certs

b) Overview
This document provides information on using Treasury’s portal to submit required quarterly reports under the Coronavirus Economic Relief for Transportation Services (CERTS) Program.

Please visit Treasury’s CERTS webpage for answers to frequently asked questions and any updates regarding reporting timing and guidance with respect to CERTS reporting and related issues.

https://home.treasury.gov/policy-issues/coronavirus/assistance-for-american-industry/coronavirus-economic-relief-for-transportation-services

Each CERTS Grantee is required to submit quarterly reports with information on the use of grant funds to help Treasury determine whether the Grantee is in compliance with CERTS requirements.

c) What is Covered in this User Guide?
This user guide contains detailed guidance and instructions for CERTS Grantees in using Treasury’s Portal for submitting the required CERTS quarterly reports. All Grantees must submit the required reports via Treasury’s portal. The user guide is broken up into the following five sections:

Section I. Reporting Basics
Section II. Navigation and Logistics
Section III. Completing the Quarterly Report
Section IV. Project Overview
Section V. Report Processing Information

d) Questions?
If you have any questions about the CERTS program’s reporting requirements, please contact us by email at CERTS@Treasury.gov or by phone at (877) 398 – 5862.
Section II. Navigation and Logistics

a) Login into Landing Page and Portal Navigation

Once logged into the Treasury COVID-19 Relief Hub, click “View the program” on the CERTS Program box in the Program Areas section (see Figure 1).

![Figure 1 – Program Areas Page](image)

The following “Applications & Compliance forms” page should show three sections; (1) Applications, (2) More Information Needed, and (3) Compliance Requests.

Under the “Compliance Requests” section, Grantees should see any previously completed quarterly reports in “Submitted” status and any unsubmitted quarterly reports in “New” or “In-progress” status (see Figure 2).

![Figure 2 – Quarterly Report Selection](image)

Click “Provide Information” on one of the compliance requests to enter the form.
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Grantees will first be brought to the “Summary & Instructions” tab, which will contain information on what is expected in the following form. Users will see a navigation bar with all sections of the form listed on the left side of the screen (see Figure 3).

Following the “Summary and Instructions” tab, the “Reporting Periods” tab contains some additional information on future reporting due dates for the CERTS program. No action from the Grantee is required on this tab.

Section III. Completing the Quarterly Report

Treasury's Portal leads you through a series of online forms that, when completed, will complete your quarterly reporting obligations. At the end of the process, the Grantee’s authorized representative will digitally certify to the completeness and accuracy of the information provided. If you have additional questions, please contact Treasury by email at CERTS@Treasury.gov.
a) **Section 1: Verification of Grantee Information**

In the “Verification of Grantee Information” section the Grantee is asked to verify the accuracy of basic information about their organization. If the Grantee spots an error; they should use the text box at the bottom of the page to request a change.

Change requests must include the field title with the incorrect or dated value (for example, “CERTS Number”), a thorough explanation of the error or discrepancy, and the correct value. Changes will be accepted or rejected at Treasury’s discretion. If the information is accurate and no change is needed, please do not enter anything in the text box.

The Grantee should click the “Next” button in the bottom right-hand corner when they believe the basic information is accurate or a request for an update has been entered in the provided text box.

b) **Section 2: Total Funds Used on or Before December 31, 2021**

In the “Total Funds Used On or Before December 31, 2021” section, the Grantee must enter the total amount of the funds paid to the grantee that have been expended by the Grantee and any Subsidiaries or Affiliates on or before December 31st, 2021. Amounts spent for program purposes are all transactions representing an eligible use of funds under Sections 1 through 3 of the Grant Agreement, including funds spent by the Grantee for operating expenses, funds transferred to any subsidiary that used the funds for operating expenses, and funds paid to reimburse a subsidiary or affiliate for payroll costs or eligible services rendered.
Grantees must NOT include any funds transferred to a subsidiary of affiliate that have not been expended by that subsidiary or affiliate. However, amounts paid to a subsidiary or affiliate as compensation for their actual payroll costs, or for eligible services or goods rendered to the Grantee, are considered to have been expended for program purposes and should be included in the amount entered.

Figure 5 – Section 2: Total Funds Used On or Before December 31, 2021

Once a dollar amount is entered. The system will calculate the amount of the grant remaining and present that to the Grantee.

Figure 6 – Section 2: Amount of Grant Remaining

The Grantee should click the “Save” button in the bottom left-hand corner of the form to save their progress. They should then click the “Next” button in the bottom right-hand corner when they feel they have provided an accurate answer.

c) Section 3: Organizational Use of Funds

The “Organizational Use of Funds” page requires Grantees to disclose if they have transferred or paid any subsidiaries or affiliates and list those Entities Names and TINs.
If the Grantee does not indicate they do not have or have not paid any subsidiaries or affiliates, then they must provide at least one entity name and TIN in the below table.

The Grantee can add a new row to the table by providing the Entity Name and TIN in their respective fields and clicking the blue “ADD” button. This action will clear the fields above and allow for a new entry to be added to the table via those fields.

A record can be deleted by checking the checkbox on the far left of the table next to the row the user wishes to delete and clicking the red “Delete Selected” box.

The “Detail Use of Funds” section requires Grantees to provide a breakdown of all grant funds expended in the below 7 categories:

1. Employee Payroll
2. Independent Contractor Payroll
3. Sole Proprietor Payroll
4. Repayment of Debt Accrued to Maintain Payroll During the Pandemic
5. Services and Equipment to Protect Workers and Customers from COVID-19
6. Operations and Maintenance of Existing Facilities and Equipment
7. Restored Compensation of Lost Pay and Benefits for Rehired Employees

Additional information on eligible uses of CERTS funds is available in the CERTS FAQ.

The Grantee will be asked to provide this breakdown of funds spent by each reported entity (Grantee, subsidiaries, and affiliates) as separate rows in the detail use of funds table. Make sure you do not “double count” any amounts by entering the same dollars under both the Grantee and a subsidiary or affiliate. If the Grantee transferred or paid funds to a subsidiary or affiliate, those funds should be reported by the name of the subsidiary or affiliate and should not be reported by the name of the Grantee. Amounts listed for the Grantee should include only operating expenses that did not involve a payment or transfer to a subsidiary or affiliate.

Further, amounts simply transferred to an account of a subsidiary or affiliate, but not yet expended by the subsidiary or affiliate for program purposes by December 31, 2021, should not be included in any amounts entered, since the funds were not spent. However, amounts paid as compensation to a subsidiary or affiliate for its actual payroll costs or for services or goods rendered to the Grantee are considered to have been expended for program purposes and should be included in the amounts entered.

The Grantee can add a new row to the table by filling out the seven requested fields and clicking the blue “ADD” button. This action will clear the fields above and allow for a new entry to be added to the table via those fields. If the Grantee does not have fund expenditures to report under a category, please leave it blank or add a “0”.

The form will display the total amount of expended funds entered in Section 2 (“Funds Used On or Before December 31, 2021”).

The grand total for all amounts in the table should equal the $10,000,000, which you entered in response to the first question in Section 1 “Funds Used On or Before December 31, 2021.”

The Grantee should see a row listed for each entity listed in the “Organizational Use of Funds” section along with the Grantee itself. The grantee will be able to edit the columns in each row by clicking the “Edit” button to the left of the “Entity” column and filling out the fields that appear in the pop-up form. Each column and row will be automatically summed up and displayed in the respective “Total” row or column.
The “Payroll Cost Ratio” below the “Delete Selected” box provides the Total Payroll Costs in the table above divided by the total amount of the grant that has been expended. If this ratio is showing less than 60% an additional payroll cost certification will be required in the “Certifications & Doc uploads” section.

Once the Grantee is satisfied with their entries to the Use of Funds table, they can click the “Next” button in the bottom right-hand corner to move to the next section.

e) Section 5: Recalls & Rehires Certification

In the “Recalls and Rehires” section, the Grantee must certify (choose “yes”) to one of the 4 options provided. The other 3 certifications should be marked as “no”.

If the Grantee answers yes to option four, they will be required to provide the total number of employees they rehired and the total number of employees to received recall notices.

Figure 14 – Section 5: Additional Questions

Once the Grantee is satisfied with their entries, they can click the “Next” button in the bottom right-hand corner to move to the next section.

f) Section 6: Other Certifications

The “Other Certifications” section of the quarterly report requires the Grantee to certify to additional requirements laid out in the Grant Agreement. For each certification, the grantee will be presented with the option to either certify to the certification, or not certify.

All grantees will be asked to certify to the following three certifications:

- **Only Eligible Use of Funds:** The Grantee will be asked to certify that all CERTS funds were used for eligible purposes only and were NOT used for ineligible expenses including, but not limited to, capital expenditures, any Federal payroll taxes, compensation to any individual in excess of annual rate of $100,000, any bonuses, and raises above the rate of inflation.

- **Adherence to Grant Agreement:** The Grantee will be asked to certify that they are in compliance with the terms and conditions of the Grant Agreement from the effective date of the Grant Agreement (the date of Treasury’s signature on the Grant Agreement) through and including December 31, 2021.
Grantees who reported in section 4 (Detail Use of Funds) that they have used CERTS funding to compensate employees for lost pay and benefits during the COVID-19 pandemic will be asked to certify to the following certification:

• **Restored Pay (Offset):** The Grantee will certify that, in using CERTS funds to compensate returning employees for lost pay and benefits during the COVID-19 pandemic, the Grantee or its Covered Subsidiary, as applicable, offset the compensation provided to the returning employees for lost pay and benefits by (1) any amounts Grantee or its Covered Subsidiary paid the employee furlough pay, severance pay, or separation pay as a result of the layoff, furlough, or termination of the employee or any failure to hire the employee for seasonal employment during calendar year 2020, and (2) any amounts the employee received from unemployment insurance.

Grantees who reported transferring grant funds to one or more affiliates or covered subsidiaries will be prompted to certify to the following certification:

• **Compliance by Affiliates that Received Funds:** The Grantee will certify that each Affiliate of the Grantee that has received funds as payment or reimbursement for its payroll costs in support of the Grantee has agreed with the Grantee that the Affiliate will (a) comply with the provisions of paragraphs 9 through 11 of the Grant Agreement with respect to employees whose payroll costs were covered using the funds, (b) provide the Grantee with the information necessary to complete the Grantee’s quarterly reports to Treasury, (c) maintain records as required by the Grant Agreement, and (d) provide the Grantee with such other information as necessary for the Grantee to comply with the terms of the Grant Agreement.

Grantees who reported total Payroll Costs of less than 60% of their eligible expenditures will be prompted to certify to the following certification:

• **Priority Use of Funds for Payroll:** The Grantee will certify that, after making any adjustments required for retirement or voluntary employee separation, the Grantee and its Covered Subsidiaries:
  - Have rehired, or offered to rehire, any nonseasonal employee on the payroll on January 1, 2020, that was laid off, furloughed, or terminated after March 27, 2020, at no less than 100 percent of the employee’s previous salary; and
  - Have re-established, at no less than 100 percent of the previous salary, the salary of any employee that was first laid off, furloughed, or terminated after March 27, 2020, and subsequently rehired at a reduced salary before the date on which the Grantee first receives Funds from Treasury under this Grant Agreement; and
  - Are staffed at a level of full-time equivalent, seasonal employees, on a monthly basis, that is equal to or greater than the level at which the Grantee and its Covered Subsidiaries were staffed with full-time equivalent, seasonal employees on a monthly basis during calendar year 2019; and
  - Have offered priority in rehiring to any seasonal employee that was laid off, furloughed, terminated, or not offered rehire in calendar year 2020, as the Grantee achieves staffing that is equal to greater than the level of fulltime equivalent, seasonal employees, on a monthly basis during calendar year 2019; and
o Have offered no less than 100 percent of previous salary to any seasonal employee (a) that is rehired after being laid off, furloughed, terminated, or not offered rehire in calendar year 2020, or (b) that was subject to a reduction in salary before the date on which the Grantee first receives Funds from Treasury under this Grant Agreement; and

o Will fully pay, until all CERTS funds have been expended, all Payroll Costs associated with any seasonal and nonseasonal employees described in this certification.

Once the user is satisfied with their entries, they can click the “Next” button in the bottom right-hand corner to move to the next section.

g) Section 7: Changes in Control, Bankruptcy, and Legal Actions

In the “Changes in Control, Bankruptcy, and Legal Actions” section; The Grantee will be prompted to disclose certain organizational changes, bankruptcy actions and relevant legal actions that have occurred since the signing of the Grant Agreement. The Grantee will also be asked to provide additional supporting documentation or a description for each of these potential changes if the Grantee has indicated that a change occurred. If no change occurred in a presented category, the Grantee should select the “No” option in the Yes/No selection.
Once the Grantee is satisfied with their entries, they can click the “Next” button in the bottom right-hand corner to move to the next section.

h) **Section 8: Feedback**

In the “Feedback” section the Grantee will be prompted to answer three questions about their experience with the CERTS program and its effect on their organization. Three of the questions will contain multiple answers that can be selected from a dropdown, while the fourth will be a text box available for additional comments and feedback.
Once the Grantee is satisfied with their entries, they can click the “Next” button in the bottom right-hand corner to move to the next section.

**Section IV. Official Submission**

a) The Grantee’s designated Authorized Company Official will be required to attest that the information entered is true and correct upon final submission of the Quarterly Reports (see Figure 17). The Grantee will be prompted to enter the Authorized Company Official’s Name, Company Title, and Email Address.
b) If there are any errors at the time of your submission, error message(s) will appear (see Figure 18).

c) Address all errors and certify to successfully complete the Quarterly Reporting process.
Section V. Report Processing Information

The following section describes helpful practices for when you are prepared to submit your report. It also includes information on editing your reports before and after submission is completed.

1. Editing reports that have not been submitted

The Grantee will be able to log back into Treasury’s Portal and edit your quarterly report any time before final submission.

![Figure 19 - Image of Submitted Report](image)

If you are the authorized representative for reporting, you should be able to certify and submit even if another party in your organization entered the data.

2. Editing reports that have been submitted

Once your report has been submitted, you will no longer be able to edit in the same location. If you need to change information in a previously submitted quarterly report, please email CERTS@Treasury.gov for assistance.