

FAR 52.204-10

Reporting First Tier Subcontract Awards and Executive Compensation

James K. Haugen, CPA

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THIS INCLUDES ALL CONTRACTS
AND
ALL CONTRACTORS

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THIS IS NOT ARRA REPORTING

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- THE FAR CLAUSE 52.204-10
EFFECTIVE

JULY 8, 2010

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THE FEDERAL FUNDING
ACCOUNTABILITY

AND

TRANSPARENCY ACT

FFATA

PASSED IN 2008

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REPORT **FFATA** IN FEDERAL SUBAWARD REPORTING SYSTEM

www.fsrs.gov

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MODULE OF ELECTRONIC SUBCONTRACT REPORTING SYSTEM

eSRS

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NONCOMPLIANCE
REPORTED

CPAR

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REQUIREMENTS:

**SUBCONTRACT AWARD OF \$25,000
OR MORE (FIRST TIER ONLY)**

AND

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ANY CONTRACT MODIFICATIONS THAT
CHANGE PRIOR REPORTS

NO CHANGES, NO ADDITIONAL
REPORTING REQUIRED

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DOES NOT INCLUDE SUPPLIER
AGREEMENTS WITH VENDORS

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WHEN YOU ASK?

BY THE END OF THE MONTH AFTER THE
MONTH OF SUBCONTRACT AWARD

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NOT THE CONTRACT AWARD

THE SUBCONTRACT AWARD

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VERY IMPORTANT

REPORTED INFORMATION WILL BE
MADE PUBLIC

AND

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PRIME CONTRACTOR IS RESPONSIBLE

**FOR NOTIFYING THE
SUBCONTRACTORS OF
SUCH DISCLOSURE**

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**THIS IS BEST DONE BEFORE AWARDING
THE SUBCONTRACT**

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INFORMATION TO BE REPORTED IS:

- SUBCONTRACTORS **DUNS** NUMBER

AND

- SUBCONTRACTOR'S PARENT COMPANY
IF THERE IS ONE

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- NAME OF THE SUBCONTRACTOR
- AMOUNT OF SUBCONTRACT AWARD
- DATE OF SUBCONTRACT AWARD
- DESCRIPTION OF PRODUCT/SERVICE PROVIDED

AND

- EXPECTED OUTCOME/RESULT OF SUBCONTRACT

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- SUBCONTRACT NUMBER
- SUBCONTRACTOR'S PHYSICAL ADDRESS INCLUDING ZIP CODE AND CONGRESSIONAL DISTRICT
- PRIME CONTRACT NUMBER
- FUNDING AGENCY AND CODE

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- GOVERNMENT CONTRACTING OFFICE CODE
- TREASURY ACCOUNT SYMBOL (AS REPORTED TO FPDS)
- APPLICABLE NAICS CODE

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NOW THE FUN PART

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CONTRACTOR COMPENSATION **REPORTING:**

NAMES AND TOTAL COMPENSATION OF
FIVE MOST HIGHLY COMPENSATED
EXECUTIVES

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FOR THE PRIOR FISCAL YEAR

IF IN THE PRECEDING YEAR THE
CONTRACTOR RECEIVED :

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- 80 % OR MORE OF GROSS REVENUES FROM FEDERAL CONTRACTS (and)
- \$25 MILLION OR MORE OF GROSS REVENUES FROM FEDERAL CONTRACTS (and)
- PUBLIC DOES NOT HAVE ACCESS TO INFORMATION (PRIVATELY HELD)

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COMPENSATION INCLUDES:

- SALARY AND BONUSES
- AWARDS OF STOCKS, OPTIONS
- EARNINGS FOR SERVICES UNDER NON-EQUITY INCENTIVE PLANS
- CHANGE IN PENSION VALUE (DEFINED BENEFIT PLAN)

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COMPENSATION INCLUDES (CONT):

- ABOVE MARKET EARNINGS ON DEFERRED COMPENSTION
- OTHER COMPENSATION (AGGREGATE VALUE EXCEEDS \$10,000)

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REPORTING IS DONE AT

www.ccr.gov

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SUBCONTRACTOR COMPENSATION REPORTING :

SAME CRITERIA

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EXCEPT
THE REPORTING IS DONE AT

www.fsrs.gov

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IF CONTRACTOR IN PRIOR FISCAL YEAR
GROSS INCOME OF \$300,000 OR LESS

EXEMPT FROM REPORTING

AND

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IF SUBCONTRACTOR IN PRIOR FISCAL
YEAR GROSS INCOME OF \$300,000 OR
LESS

CONTRACTOR IS EXEMPT FROM
REPORTING THE SUBCONTRACTOR

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QUESTIONS?