

SUBRECIPIENT COMPENSATION AFFIDAVIT
Commonwealth of Pennsylvania

Applicability

Subrecipient entities receiving funds provided under the *American Recovery and Reinvestment Act* must provide compensation information for their five most highly compensated officers if all of the following conditions are satisfied for the calendar year in which the state agency makes the award:

(i) In the subrecipient's preceding fiscal year, the subrecipient received—

(A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and

(B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and

(ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.

Explanation

For conditions (i)(A) and (i)(B), you must apply the tests to the fiscal year that your organization completed immediately before the calendar year in which you received the Recovery Act-supported award.

If your organization's fiscal year begins on July 1st, and you received your award in calendar year 2009, then you would apply the tests contained in (i)(A) and (i)(B) to your annual gross revenues for the July 1, 2007-June 30, 2008 fiscal year. If you receive funds through another Recovery Act-supported program in a future calendar year, then you must complete and submit this form again.

Note that your organization is only required to provide compensation information if all of the above criteria are satisfied. If any one of the conditions is not true, then you do not need to provide the information. You are still required to complete and submit this form.

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Calculation of Compensation

“Total compensation” means the cash and noncash dollar value earned by the executive during the sub recipient’s past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)):

- (i). Salary and bonus.
- (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R.
- (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- (v). Above-market earnings on deferred compensation which are not tax-qualified.
- (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.

Authority

Memorandum M-09-21, Supplement 2 – U.S. Office of Management and Budget

Instructions

Any subrecipient entity receiving funds provided under the *American Recovery and Reinvestment Act* through the Commonwealth of Pennsylvania must complete the form on the following page and return it to the address provided below no later than September 21, 2009.

Accountability Office
ATTN: SCA
Commonwealth of Pennsylvania
601 Main Capitol Building
Harrisburg, PA 17120

**SUBRECIPIENT COMPENSATION AFFIDAVIT
Commonwealth of Pennsylvania**

For Awards Received in Calendar Year: _____

Organization Name: _____

Organization Street Address: _____

Organization City/State/ZIP: _____

Based upon the applicability criteria contained in *Supplement 2 of Memorandum M-09-21*, published by the U.S. Office of Management and Budget, I have determined that my organization (*select one of the following*):

_____ IS required to report the following compensation information for its five most highly compensated officers for the organization's preceding fiscal year - _____.

	Name	Salary and Bonus	Awards of Stock, Stock Options and Stock Appreciation Rights	Earnings for Services Under Non-equity Incentive Plans	Change in Pension Value	Above-Market Earnings on Deferred Compensation	Other Compensation	Total Compensation
1								
2								
3								
4								
5								

_____ IS NOT required to report compensation information for its five most highly compensated officers because (*select one or more of the following*):

- During the organization's preceding fiscal year, 80 percent or more of the organization's annual gross revenues was not received from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements.
- During the organization's preceding fiscal year, the organization did not receive \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements.
- The public has access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.

I understand that this form must be resubmitted if my organization receives additional funding under the *American Recovery and Reinvestment Act* in future calendar years.

I certify that the above information is true and correct and that I am authorized to prepare, sign, and submit this form on behalf of the identified organization. I acknowledge that: the information provided by me on behalf of my organization is material and important; the Commonwealth of Pennsylvania shall rely upon this information in submitting reports to the federal government pursuant to the *American Recovery and Reinvestment Act*, and the Commonwealth shall treat any misstatement, omission or misrepresentation as fraudulent concealment of the true facts, punishable pursuant to 18 Pa. C.S. § 4904.

Signature and Date: _____

Name and Title (Printed): _____