

SSP allocation sample: Cloudera / Intel Enterprise Subscription Agreement (EX-10.13)

Source (public SEC filing): <https://www.sec.gov/Archives/edgar/data/1535379/000162828017003221/s-1exhibit1013redacted.htm>

Vendor Cloudera, Inc. **Customer** Intel Corporation
Standard ASC 606 (USD) **Transaction price** \$30,000,000.00
Start 2014-04-25 **Term** 48 months

1. Performance obligations and clause evidence

ID	Obligation	Pattern	Page	Excerpt (verbatim from the filing)
pob_0	Cloudera subscriptions (EDH/Flex/Basic) with 24x7 support	Ratable Over Time	p. 38	"Total Subscription Fees \$2,550,000 \$5,100,000 \$8,100,000 \$10,800,000 \$26,550,000"
pob_1	Services Pool (training / professional services)	Over time as delivered	p. 38	"Total Services Pool \$450,000 \$900,000 \$900,000 \$1,200,000 \$3,450,000"

Page numbers refer to the PDF print of the exhibit (Exhibit C, Initial Order Form). List prices and discounts are redacted in the filing, so the stated order-form fees are used as SSP inputs.

2. Relative-SSP allocation

Obligation	SSP input	Relative SSP %	Allocated
Cloudera subscriptions (EDH/Flex/Basic) with 24x7 support	\$26,550,000.00	88.50%	\$26,550,000.00
Services Pool (training / professional services)	\$3,450,000.00	11.50%	\$3,450,000.00
Total	\$30,000,000.00		\$30,000,000.00

3. Revenue schedule summary (48 monthly rows, straight-line)

Contract year	Months	Recognised	Deferred at year end
Year 1	Apr 2014 – Mar 2015	\$7,500,000.00	\$22,500,000.00
Year 2	Apr 2015 – Mar 2016	\$7,500,000.00	\$15,000,000.00
Year 3	Apr 2016 – Mar 2017	\$7,500,000.00	\$7,500,000.00
Year 4	Apr 2017 – Mar 2018	\$7,500,000.00	\$0.00
Total	Apr 2014 – Mar 2018	\$30,000,000.00	\$0.00 deferred

First month Apr 2014: \$625,000.00 recognised. Final month Mar 2018: \$625,000.00 recognised, any remainder absorbed in the last period. Integer arithmetic, rounded to cents. The full 48-row schedule is in the Excel workbook.

4. Integrity

Workpaper SHA-256 706bd39bd75cb0c5d13bc4160eb9be2041dc16bd009b178631fad8f90dad646d

Source PDF SHA-256 516ca2fa6dbc7a6af9bf6906a00cdf99e94d477a811c8738cc39cc3aef1acd42

Re-running the same confirmed inputs produces the same schedule and the same hash.

Honest limits

- USD and INR contracts only (18% GST isolated for INR contracts; none here).
- One contract at a time. Contract terms are extracted as a draft and confirmed by a human before the schedule runs.
- Both obligations are shown straight-line over the term; usage-based draw-down of the services pool and contract modifications are not modelled.

Sample built from a public SEC filing. Soluqube — <https://soluqube.com> — book: <https://calendly.com/nikhil-soluqube/30min>