**Overview**

This response form should be read in conjunction with the consultation document.

This is a public consultation, which is open to anyone with an interest in the SSRO’s two statutory aims of ensuring that good value for money is obtained in government expenditure on qualifying contracts, and that parties to those contracts are paid a fair and reasonable price. We also welcome comments from people or organisations with a particular interest in non-competitive defence procurement. The consultation will close on 16 August 2022.

**Please respond by 5.00pm on Friday 18 July 2022.**

Copies of this response form are available on the SSRO’s website. The response form can be completed electronically or printed and completed by hand. Completed response forms should be sent.

* by email to: [**consultations@ssro.gov.uk**](mailto:consultations@ssro.gov.uk) (preferred)
* by post to: Allowable cost consultation responses, SSRO, Finlaison House, 15-17 Furnival Street, London, EC4A 1AB
* by telephone, including arranging an appointment to speak to the SSRO about the consultation: 020 3771 4767

If you require paper copies of any of the draft documents or the response form, please contact us (using the email or correspondence address above to provide us with your contact details). We will be happy to post copies to you.

**Your details**

Name:

Organisation (if you are responding on behalf of an organisation):

Position (if you are responding on behalf of an organisation):

**Consultation questions**

Consultees do not need to answer all the questions if they are only interested in some aspects of the consultation.

When answering the consultation questions, it would be very helpful if you could support your responses with additional explanation and detail. This will help us to understand the basis for your answer and inform our finalisation of the guidance. As a minimum, please include the paragraph number(s) your comment refers to.

In the interests of transparency, it is our intention to publish responses to this consultation on the SSRO website upon completion of the consultation. Please indicate whether or not you consent to publication of your response by marking one of the boxes below.

Yes No

Please note, if you do not consent to publication, we will treat your response as confidential to the extent of any disclosure that is required by law. In the event we are required by law to make a disclosure of your consultation response, to the extent we are legally permitted to do so, we will give you as much notice as possible prior to such a disclosure and will take into account all reasonable requests made by you in relation to the content of such a disclosure.

**Question 1**: Please share your views on proposed guidance changes in the consultation document to Section 2 – Application of the guidance.

**Question 2:** Please share your views on proposed guidance changes in the consultation document to Section 3 – the AAR principles.

**Question 3:** Please share your views on proposed guidance changes in the consultation document to Section 4 – Cost accounting and financial reporting

**Question 4:** Please share your views on proposed guidance changes in the consultation document to Section 5 – Guidance on specific cost type: Part D – Research and development costs.

**Question 5**: Do you have any other views you wish share or feedback on the consultation document?