

SSRO

Single Source
Regulations Office

Assuring value, building confidence

User guide for contract reporting plan

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Introduction

1 Introduction

- 1.1 This document is issued by the Single Source Regulations Office (SSRO) and sets out guidance to assist contractors with the statutory reporting requirements for qualifying defence contracts and qualifying subcontracts.
- 1.2 Statutory reporting requirements are set out in the Defence Reform Act 2014 (the 'Act') and the Single Source Contract Regulations 2014 (the 'Regulations'). Regulation 24(1) requires a contract reporting plan be provided for qualifying defence contracts. We are providing this guidance for the purposes of Regulation 22(9) of the Regulations.
- 1.3 The contract reporting plan records the due dates, the format of the defined pricing structure to be used in the required reports, the output metrics used to describe deliverables in the required reports and the cost recovery bases used or expected to be used in determining the contract price.
- 1.4 All reports are disclosed as OFFICIAL – SENSITIVE – COMMERCIAL. The disclosure of protected information included in this report in circumstances not permitted by Schedule 5 of the Defence Reform Act 2014 is a **CRIMINAL OFFENCE**.

2 Reporting timeline

- 2.1 The contract reporting plan is required within one month of the initial reporting date. The initial reporting date is the date the contract was entered into (time of agreement not contract signature date if this date is different) or the date the contract was amended (if the contract becomes a QDC by amendment). Information needs to be 'as at' the initial reporting date unless the Regulations require information at a different date (e.g. the end of the quarter for quarterly reports).

3 General guidance for completing report templates

- 3.1 When completing the spreadsheet, contractors should comply with the guidance set out below. Contractors should ensure macros are enabled within Excel for use of the reporting templates¹.
- 3.2 On each worksheet **HOME** will redirect you to the home worksheet.
- 3.3 The home worksheet shows the requirements of the reporting template and contains links to each worksheet within the template.

¹<https://support.office.com/en-au/article/Enable-or-disable-macros-in-Office-documents-7b4fdd2e-174f-47e2-9611-9efe4f860b12?CorrelationId=2a985251-830b-49db-8389-a112e9b34a14&ui=en-US&rs=en-AU&ad=AU#bm2>

- 3.4 If applicable, the ‘view all worksheets’ cell on the home worksheet will reveal a list of all the reports that are to be completed in that template. Select the appropriate report from the drop down list.
- 3.5 Where applicable, in the top left corner of each worksheet, there will be an option to select only cells which are ‘used’ rather than ‘all cells’.
- 3.6 On each worksheet you will find:

Grey cells	Contain headings
Blue cells	Contain section headings
White cells	Contain instructions on information that is required
Yellow cells	Are data entry cells and are the only cells to which you input : select correct option, or input numbers (#) or monetary amounts (£).
Orange cells	Contain help, definitions or notes
Green cells	Indicate when a cell has been completed and passed the validation test

- 3.7 The content of each cell will be in the following format:
- choice list – select the appropriate answer from the drop down list;
 - free text – text/numbers;
 - date – follow the date format specified; and
 - number – provide the number of decimal places specified.
- 3.8 Each worksheet has a sequential number. Where possible, you should complete the worksheets in the prescribed order, as some worksheets will drive automatic calculations in subsequent worksheets. This guidance follows the order contained within the templates and as specified in the Regulations.
- 3.9 If the reference cell is red, then this indicates that inputted data into a data entry cell (yellow cell) has not passed the validation test. You must correctly input data into the data entry cell so the reference line (e.g. ‘01 – dates ref 01’) turns green.

- 3.10 **Warning:** you must not copy and paste data entry cells (yellow cells) from the report template as this will interfere with the functionality and linking to other worksheets.
- 3.11 **All financial information should be provided in GBP and in millions unless stated otherwise.**
- 3.12 Complete all the required information on the template before submission. Some parts of the template will populate other areas when completed, we refer to this in the guide as auto-population.
- 3.13 Where references have been given to cells in the reporting templates, those references will be used in the user guide.
- 3.14 If you encounter any problems, or have any questions regarding the report templates or user guides, please contact helpdesk@ssro.gov.uk.

User Guide

01. Report submission admin

The date will be one month after the initial reporting date. The initial reporting date is the date the contract was entered into (date of agreement not the contract signature date if this date is different) or the date a contract was amended (if it became a qualifying defence contract on amendment).

01 - Dates

This is the date format required.

dd/mm/yyyy

Ref	Date	Comments (if anything relevant)	Notes
01	Date this report is required by		Must comply with SSCRs, and where applicable, with Contract Report Plan.
02	Date this report was submitted to MOD & SSRO		Date email sent / data dispatched

Insert any comments relating to these dates.

02 - People

Free text

Free text

Free text

Free text

Ref	Name	Position	Contact details - phone	Contact details - email
01	Supplier Staff - Report Submitted by			
02	Supplier Staff - Contact for Report Compliance Issues			
03	MOD Staff - Main Project Team contact for Supplier			
04	Supplier Staff - CEO Contact Details			

Insert name, position, contact telephone number and email address of the individuals listed.

03 - Other

Other general comments relevant to the submission of this report

02. Contract reporting plan

SINGLE SOURCE PROCUREMENT FRAMEWORK

Contract Report Plan

[HOME](#)

02 - Contract Report Plan

01 - Basic parameters plan depends upon

01	Contract Start Date	dd/mm/yy	
02	Contract End Date	dd/mm/yy	
03	Contract Value for threshold purposes	£m	Above
04	Quarterly Contract Report required above	£m	50.000 FALSE

All reports are disclosed as OFFICIAL – SENSITIVE – COMMERCIAL, the disclosure of pro
this report in circumstances not permitted by Schedule 5 of the Defence Reform Act 2014 is

The contract start date is the date the contract was entered into (date of agreement not the contract signature date if this date is different).

The actual or expected contract completion date. This needs to take into account any options.

The contract value, including profit and any options, which are likely to be exercised or yet to be agreed in £m.

02 - Mandated and Additional Agreed Reporting Dates

Single Fixed Mandated Requirements

		Date when report becomes due	
CRP	Contract Report Plan		
CNR	Contract Notification Report		
CPS	Contract Pricing Statement		1
CCS	Contract Cost Statement		12
CCR	Contract Completion Report		6

If the contract value is over £50 million this will say 'TRUE', indicating a quarterly contract report is due. Figures should be to three decimal places.

Further dates can be agreed - see below
Single report, once at start of contract
Further dates can be agreed - see below
Further dates can be agreed - see below
Single report, once at end of contract

Auto-populated based on the dates entered above.

Quarterly Contract Report

Months allowed for submission

1

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date when report becomes due

As triggered by calendar quarter end (where policy is that QCR is not required in a partial first calendar quarter, or ever required in last quarter)

1	April to June																			
2	July to September																			
3	October to December																			
4	January to March																			

Auto-populated if quarterly contract reports are due. 'TRUE' will be shown above.

Date when report must be submitted

1	April to June																			
2	July to September																			
3	October to December																			

Mandated and additional agreed reporting dates

Interim Contract Report	MANUAL INPUT OF DATES AGREED BETWEEN PARTIES						
Date when report becomes due							
Date when report must be submitted							

Contract Report Plan	MANUAL INPUT OF DATES AGREED BETWEEN PARTIES						
Date when report becomes due							
Date when report must be submitted							

Contract Pricing Statement	MANUAL INPUT OF DATES AGREED BETWEEN PARTIES						
Date when report becomes due							
Date when report must be submitted							

Contract Cost Statement	MANUAL INPUT OF DATES AGREED BETWEEN PARTIES						
Date when report becomes due							
Date when report must be submitted							

Enter the date when each interim contract report becomes due and when it must be submitted for each year ending 31 March. If no date is agreed between the primary contractor and the Secretary of State the default date will apply.

The default date will be:
Contract Value over £50 million
 12 months after the last day of the calendar quarter during which the initial reporting date fell and each anniversary of that date. The date the report must be submitted is two months after the report due date. For example, an interim contract report due on 31 March must include costs up to the reporting date and the report must be submitted by 31 May.

Contract Value under £50 million
 Three years after the last day of the calendar quarter during which the initial reporting date fell and each third anniversary of that date. The date the report must be submitted is two months after the report due date. For example, for an interim contract report due on 1 March the report must be submitted by 1 May.

On-demand report dates only
 Reports specifically requested by the Secretary of State. This section of the report allows for manual entry of the contract pricing statement, contract reporting plan and contract cost statement(s) dates. These are on-demand contract reports for which the dates will be agreed within one month of the initial reporting date.

Supplier basic reference data

Regulation 22(3) requires that the contract reporting plan provided by a contractor which is a registered company contain the information detailed below.

Required information

Ref	Required Data	Units	Value	Help / Definition / Notes
01	Contracting Company - Name	Free text		Full name of legal entity as registered with companies house / equivalent
02	Contracting Company - Registration Number	Number as text		
03	Contractor "Trading as" Name - if different to legal name	Free text		Please enter "as above" if not applicable
04	Registered Address - Name/Number & Street/Road	Free text		
05	Registered Address - Town / City	Free text		
06	Registered Address - County / Region	Free text		
07	Registered Address - Country	Free text		
08	Registered Address - Post / Zip Code	Free text		
09	UK SME Classification	Choice text		
10	Last day of most recently completed Company Financial Year	dd/mm/yyyy		
11	Immediate Parent Company 1 - Name	Free text		
12	Immediate Parent Company 1 - Registration Number	Number as text		
13	Immediate Parent Company 1 - Registered Address	Free text		In short / summarised form if insufficient space
14	Immediate Parent Company 2 - Name	Free text		
15	Immediate Parent Company 2 - Registration Number	Number as text		
16	Immediate Parent Company 2 - Registered Address	Free text		In short / summarised form if insufficient space
17	Immediate Parent Company 3 - Name	Free text		
18	Immediate Parent Company 3 - Registration Number	Number as text		
19	Immediate Parent Company 3 - Registered Address	Free text		In short / summarised form if insufficient space
20	Other relevant information	Free text		For example, a list of other Immediate Parent Companies if more than 3.

Full name of the legal entity as submitted to a registrar of companies such as Companies House.

This can include numbers (registration number) and text.

If the trading name is the same as the contracting company name please include 'as above' in this cell.

Select "SME" or "Not SME". SME has a meaning given in Commission Recommendation 2003/361/ EC of 6 May 2003 concerning the definition of micro, small and medium sized enterprises (employ fewer than 250 people and have annual turnover of ≤€50m and/or annual balance sheet total of ≤€43m).

Last day of the most recently completed accounting period.

Include parent company details. A parent company has the meaning given by Section 1162 of the Companies Act 2006. This needs to only cover immediate parent companies and not the whole parent chain.

Contract basic reference data

Regulations 22(2)(d)-(l) require that all reports under Part 5 of the Regulations contain certain information on the contract, including the regulated pricing method(s) used, and any business unit in relation to which a cost recovery rate has been used in determining the price payable under the contract. For further details, please see Regulation 22(2)(d) - (l).

01 - Basic Parameters					
Required information	01	Contract Title	Free text		Please align with title of
	02	Contract Description	Free text		Summary description of goods, works or services intended to deliver, in n
	03	Contractor's Unique Reference Number for Contract	Free text		
	04	MOD's Unique Reference Number for Contract	Free text		
	05	Contract Start Date	dd/mm/yyyy	TBC	Linked through from 02_ReportingPlan
	06	Contract End Date	dd/mm/yyyy	TBC	Linked through from 02_ReportingPlan worksheet
	07	Latest Pricing Amendment - Date Signed	dd/mm/yyyy		If applicable
	08	Latest Pricing Amendment - Contractor Reference ID	Free text		If applicable
	09	Latest Pricing Amendment - MOD Reference ID	Free text		If applicable

The contract title should align with the title on the contract document.

Provide a brief description of the goods, works or services that are to be provided under the contract, such that a reasonable person with familiarity of the defence sector could understand what is being delivered.

Enter the unique identifying number you have allocated to the contract.

Enter the unique identifying number allocated to the contract by the Secretary of State.

If a contract has been amended and become a QDC the date of the amendment should be equivalent to the latest pricing amendment. If there has been a re-determination of a contract price the date this was agreed should be entered here.

Enter the identifying number you have allocated to the amendment.

Enter the identifying number the MOD has allocated to the amendment.

Enter the contract completion date or, if that date is not known, the expected contract completion date.

The contract start date is the date the contract was entered into (date of agreement not the contract signature date if this date is different).

Pricing analysis – currencies and commercial constructs

Under the appropriate pricing method (contractors may use one of or a combination of the six regulated pricing methods Regulation 10(4) – (12)), input the price resulting from each method (if known) in millions to three decimal places. Except where otherwise provided in Part 5 of the Regulations, any reference to money in a report must be expressed in sterling. Use the appropriate contract currency for each pricing method. The contractor should enter all currencies that they will use in other parts of this report in the table below. The MOD and contractor may use different exchange rates, but for the purposes of reporting the contracting authority’s exchange rate should be used (MOD for QDCs and the primary contractor for QSCs). Further information on foreign currencies can be found at SSRO Answer 1.31.

02 - Pricing Analysis - Currencies and Commercial Constructs

01	Price Breakdown - millions to 3 d.p.	Contract Currencies			
		GBP	USD	Not used	Not used
	Firm Pricing				
	Fixed Pricing				
	Cost Plus Pricing				
	Estimate Based Fee Pricing				
	Volume Driven Pricing				
	Target Pricing				
	Total	-	-	Not used	
	Exchange Rate Used				
	Comments on Pricing Analysis				

Input the price breakdown in millions to three decimal places resulting from each regulated pricing method. This must include profit and any options likely to be exercised. Use the appropriate contract currency for each pricing method.

If the contract currency is not GBP, enter the exchange rate used.

Enter any additional comments on the pricing analysis, for example, if there are options or a maximum or minimum price.

Business unit involvement

Include any business unit in relation to which a cost recovery rate has been used in determining the price payable under the contract.

03 - Business Unit Involvement				
01	Name of Business Unit 1	Free text		Please list the business units involved in the delivery of this contract
02	Name of Business Unit 2	Free text		
03	Name of Business Unit 3	Free text		
04	Name of Business Unit 4	Free text		
05	Name of Business Unit 5	Free text		

Include the name of each business unit involved in the delivery of this contract.

05. DPS input

The contract reporting plan requires a description of the defined pricing structure (DPS) that the contractor will use. The SSRO has published 16 different defined pricing structures and the contractor should choose one of these for the contract if possible. The contractor should ensure that the DPS is constructed so that each level of dis-aggregation contains a breakdown of the cost at the parent level. Level 1 of the DPS must total 100 per cent of the contract value excluding profit and the breakdown of each subsequent level must total the level before. The table below illustrates this.

Level 1	Level 2	Level 3	Level 4
Contract Value - £220 million Profit - £20 million Level 1 – £200 million	£100 million	£35 million	£10 million
			£5 million
			£20 million
		£10 million	£1 million
			£9 million
			£5 million
		£55 million	£40 million
			£10 million
	£5 million		
	£20 million	£5 million	£5 million
		£15 million	£0.5 million
			£14.5 million
	£10 million	£2 million	£2 million
		£8 million	£8 million
	£70 million	£20 million	£4 million
			£16 million
£50 million		£18 million	
		£3 million	
		£29 million	

The required length of the DPS will vary depending on the contract value (see paragraph 6.19 of the DPS principles guidance document for more information on DPS length). Where the costs of items cannot be mapped directly, they need to be either estimated or a pro rata value used. The method of apportionment must be provided and comments included in the comments box on the DPS template. Mapping from cost models to DPS codes is extremely helpful as it allows the costs to be followed and understood more easily. Further information on DPS principles and the individual templates are included on the **SSRO website**.

DPS Title and version number			
#	DPS Code	DPS Element Description	Data Input Line?
		Version2 Surface ships. Published 1 Jan 2016	
1	1	Surface Ships	No
2	1.1	Ship Manufacture	No
3	1.1.1	Hull	Yes
4	1.1.2	Electrics	Yes
5	1.1.3	Weapons	No
6	1.1.3.1	Mounted weapons	Yes
7			
o			

Enter the DPS title and version number. The DPS templates can be found on the SSRO website. The version number is on the 'Guidance' tab of the DPS template.

Enter each applicable DPS code from the appropriate DPS template.

Enter the description of each DPS element.

Specify from the drop down list if this is a data input line. All level 1 items will not be a data input line. All level 2 items with subordinate level 3 items will not be data input lines. All level 3 items with subordinate level 4 items will not be data input lines.

07. Metrics

The contract reporting plan requires a list of the output metrics that will be used to describe deliverables. An output metric means a quantifiable description of any goods, works or services (including a number, weight, dimension, time or physical capability, but not including a monetary value). These are related to the DPS input list and can be drawn from the contractor’s performance management system, where applicable. Examples of metrics include quantity of aircraft/engines that are available or the weight of a finished vessel. There should be at least one metric per key deliverable.

#	Related DPS Code	Related DPS Element Description	Parameter	Definition	Value	Units
1						
2						
3						
4						
5						
6						
7						
8						
9						

Enter each related DPS code. For example, 1.1.2.4.

Include the description of each DPS code. For example, Propulsion Units and Control Equipment.

Include the parameters for each metric.

Include a definition of each metric. For example, test hours for vessel engines.

Include the units for each metric. The value is not required in this report.

08. Price

The contract reporting plan requires a list of the cost recovery bases:

- that were used, or are expected to be used, in the determination of the contract price; and
- that will be used in making the reports set out in the reporting plan.

A cost recovery base means the unit of measure to which a cost recovery rate is applied in order to calculate a cost under a contract. As prompted, list each recovery base used, or expected to be used, and provide the required units/level of that recovery base. There are hidden rows in this sheet because this is part of information which is collected in the contract notification report.

Code	Description	Level / Units	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Not profiled	Total	OPW Non Recur Capex
Data Status Flag			Priced Est	Priced Est	Priced Est	Priced Est	Priced Est	Priced Est	Priced Est			
03. Recovery Base Volumes												
1	Recovery Base Volume 1	Hours									-	
2	Recovery Base Volume 2	Hours									-	
3	Recovery Base Volume 3	Other									-	
4	Recovery Base Volume 4										-	
5	Recovery Base Volume 5										-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	

List each recovery base used, or expected to be used. A cost recovery base means the unit of measure to which a cost recovery rate is applied in order to calculate a cost under a contract. A cost recovery base (CRB – for example labour hours) might relate to multiple cost recovery rates (CRR – for example, senior engineer and apprentice); and that a CRR might be applied to more than one CRB.

Provide the required units/level of that recovery base.

The amount of each cost recovery base is not required in this report.

