

SSRO

Single Source
Regulations Office

Assuring value, building confidence

**User guide for small or medium
enterprises (SME) report**

March 2016

Version 2

Contents

Introduction	2
1 Introduction	2
2 Reporting timeline	2
3 General guidance for completing report templates	2
User Guide	4
01 Report submission admin	4
02 Company	4
03 SME policies and procedures	5
04 SME specific initiatives	5
05 Key financials	6
06 Indirect business with SMEs	6

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').
- 1.3 Regulation 45 requires the designated person to provide a small or medium enterprises (SME) report for each relevant financial year. Under Regulation 31(2), the requirement to provide the SME report is subject to the minimum values for imposing reporting requirements in Regulation 31(2) (a) £20 million for the financial years ending on 31 March 2016 and 31 March 2017 (b) £50 million for the subsequent years.
- 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 report has to be provided within 12 months after either:
 - the end of the accounting period; or
 - the date on which the ongoing contract condition was first met in relation to the relevant financial year.

3 General guidance for completing report templates

- 3.1 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.
- 3.4 If applicable, the 'view all worksheets' cell on the home worksheet will reveal a list of all the reports that must be completed from that template. Select the appropriate report from the drop down list.

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>

3.5 On each worksheet you will find:

Grey cells	Contain headings
Blue cells	Contain section headings
White cells	Contain instructions on the information 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 to help you complete the data entry cells
Green cells	Indicate when a cell has been completed and passed the validation test

3.6 The content of each cell is 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 rounded to the number of decimal points specified.

3.7 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.

3.8 Each worksheet has a sequential number. Where possible, you should complete the worksheets in the prescribed order, with the exception of 01.02 under 'report submission admin'. 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 **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.

3.10 All financial information should be provided in GBP millions unless stated otherwise.

3.11 For the purposes of this report, the financial year is a year beginning on 1 April and ends on 31 March in accordance with Section 43(1) of the Act. In accordance with Regulation 32, the relevant accounting period that applies to a QBU refers to a QBU reporting period.

3.12 Complete all the required information on the template before submission.

3.13 Where references have been given to cells in the reporting templates, those references will be used in this guide.

3.14 If you encounter any problems, or have any questions regarding the report templates or user guides, contact helpdesk@ssro.gov.uk.

User Guide

01 Report submission admin

Include the general report contents required under Regulation 33. This includes basic information for the contract, such as dates, individuals, and other general information or comments relevant to the rates comparison report. Information should be provided at group level, not legal entity level.

01.01 Dates

- 01.01 Fill in the box asking for the date the report is required by in the format dd/mm/yyyy. Insert any comments relating to the deadline date in the free text comments box.
- 01.02 Before submitting the report complete the box for the date the report was submitted to the MOD and the SSRO. If you have any comments relating to the submission date then input them in the free text comments box.

01.02 People

- 02.01 Insert the name, position, phone number and email address of the individual submitting the report.
- 02.02 Include the individual(s) to be notified if any compliance notice or penalty notice is issued in relation to the contract. As above include, name, position, phone number and email address for the individual.

01.03 Other

- 03.01 Insert the financial year the report relates to in the format yyyy/yy e.g. 2015/16.
- 03.02 Any other comments relating to the report not already mentioned in the dates section can be inserted in the comments text box.

02 Company

02 Ultimate parent undertaking – basic reference date

- 01.01 Include the contact details for the individual to be notified if there are any compliance issues with the submitted report. Include the name, position, phone number and email address of the individual.
- 01.02 Include the ultimate parent undertaking registration number.
- 01.03 Enter the ultimate parent undertaking's registered address. This should be the address the undertaking is officially registered under. In this section include the building name/number and the street/road name.

- 01.04 Include the town/city of the parent undertaking.
- 01.05 Include the county/region of the reporting parent undertaking.
- 01.06 Include the country of the reporting parent undertaking.
- 01.07 Include the post code/zip code of the ultimate parent undertaking.
- 01.08 Include the date of the last day of the most recently competed financial year for the ultimate parent undertaking. This date must be expressed in the format dd/mm/yy.
- 01.09 Provide any other relevant information in relation to the ultimate parent undertaking.

03 SME policies and procedures

Regulation 45(4)(a) requires a description of your policies and procedures for engaging with SMEs. On this worksheet, provide details of the main policies and procedures your organisation has implemented to engage with SMEs. Specifically highlight:

- any default payment and contracting terms you would use when dealing with them; and
- any special assistance you provide to the SME sector, such as banking or credit arrangements.

It is not necessary to complete the description column if you have attached a file that details your policies and procedures. If you have not attached a file then you are required to complete the 'description' column of the worksheet.

If you have attached a file to the report state the name of the file in the 'offline filename as cross reference' column.

Indicate if a file is attached by choosing from the drop down list.

04 SME specific initiatives

Regulation 45(4)(b) asks for a description of any initiatives your organisation is currently operating to develop SME involvement and/or create more opportunities for them to support you to deliver the MOD's contracts. In particular, please include a description of any initiatives you are undertaking to encourage/support SME technical innovation relating to the MOD's work.

It is not necessary to complete the description column if you have attached a file that details your initiative. If you have not attached a file you must complete the 'description' column of the worksheet.

If you have attached a file to the report you must state the name of the file in the 'offline filename as cross reference' column.

Indicate if a file is attached by choosing from the drop down list.

05 Key financials

The Regulations require key financial data to be provided in this section of the report. Provide the financials as £ million rounded to the nearest £100,000. If additional information is necessary use the 'general comments' section.

- 05.01 Input the total revenue which the designated person or any person associated with it received from defence contracts.
- 05.02 Enter the amount of that total revenue which related to purchasing goods and services for the purpose of delivering those defence contracts from persons which are not associated with the designated person, including those in 05.01.
- 05.03 Enter the amount of that total revenue which related to purchasing goods and services from SMEs for the purpose of delivering those defence contracts in 05.01.

06 Indirect business with SMEs

Fill out the open textbox labelled 'response' with a description of the extent to which the goods, works or services provided by SMEs have contributed to the delivery of the contract. Include details on SMEs' contribution to the delivery through their participation further down the supply chain.

of the study. The authors are grateful to the Conselho Nacional de Desenvolvimento Científico e Tecnológico (CNPq) for the financial support of this work.

References

- ALMEIDA, M. A. S., FERREIRA, M. C. & FERREIRA, M. S. 2001. *Microbiologia Médica e Parasitologia Humana*. Rio de Janeiro: Guanabara Koogan.
- ALMEIDA, M. A. S., FERREIRA, M. C., FERREIRA, M. S., LOPES, J. M. B., FERREIRA, M. S., FERREIRA, M. C. & FERREIRA, M. S. 2003. *Microbiologia Médica e Parasitologia Humana*. Rio de Janeiro: Guanabara Koogan.
- ALMEIDA, M. A. S., FERREIRA, M. C., FERREIRA, M. S., LOPES, J. M. B., FERREIRA, M. S., FERREIRA, M. C. & FERREIRA, M. S. 2004. *Microbiologia Médica e Parasitologia Humana*. Rio de Janeiro: Guanabara Koogan.
- ALMEIDA, M. A. S., FERREIRA, M. C., FERREIRA, M. S., LOPES, J. M. B., FERREIRA, M. S., FERREIRA, M. C. & FERREIRA, M. S. 2005. *Microbiologia Médica e Parasitologia Humana*. Rio de Janeiro: Guanabara Koogan.