Appendix 4: Minor changes to contract, supplier or functionality guidance

Existing guidance	Updated Guidance	Rationale for change
None	Contract report guidance: Last sentence of the guidance column of row 5 of Table 9: Section H.2 of the **SSRO's Allowable Costs guidance** defines the risk contingency element in allowable costs.	The SSRO, in its latest update to the Allowable Costs guidance, provided improvements to definitions of risk contingency. A cross-reference to the Allowable Costs guidance will be included, as it would be useful for contractors to be able to refer to this when reporting these types of costs.
Supplier report guidance, Table 2 (QBU conditions), Row 6, Column 2 The total value of what is provided for the QDC or QSC in the period is at least £10 million.	Supplier report guidance, Table 2 (QBU conditions), Row 6, Column 2 The total value of anything that the QBU provides for the purposes of any QDC or QSC in the period is at least £10 million.	This change removes a potential misinterpretation that could arise from the current summary of regulatory requirements.
Contract report guidance 4.76 Users can review the CNR, CPS and CRP separately in PDF or Excel format. When selecting one of these view options, the contractor will see a complete CIR report which highlights the fields relevant to the report they have selected, and shades the other elements in the report in grey. DefCARS functionality guidance 2.31 The Submission page of each report provides the contractor with the facility to view, download and print its reports in pdf or Excel format. This functionality is available to the contractor before and after submission to the SSRO and the MOD, provided that the user has	Contract report guidance 4.71 Users can review the CNR, CPS and CRP separately in Excel format. When selecting one of these view options, the contractor will see a complete CIR report which highlights the fields relevant to the report they have selected, and shades the other elements in the report in grey. DefCARS functionality guidance 2.32 The Submission page of each report provides the contractor with the facility to view, download and print its reports in Excel format. This functionality is available to the contractor before and after submission to the SSRO and the MOD, provided that the user has had	The revised guidance reflects a change in DefCARS functionality which removes the ability to download reports in PDF format. Contractors found the PDF report less useful, and preferred Excel, which allows them to format. The system continues to enable reports to be downloaded in Excel.

Reporting guidance update: Summary of changes and response to consultation

Existing guidance	Updated Guidance	Rationale for change
had the Download Report and Print permission enabled by their Administration User.	the Download Report and Print permission enabled by their Administration User.	
DefCARS functionality guidance 2.16 Some reports have additional functionality for contractors to copy and paste data more than one field at a time into DefCARS to ease data entry. This functionality can be found in the following reports, and contractors should refer to the guidance within the pop-up prompt displayed when the copy and paste button is selected, which sets out the process and parameters for successfully importing data: • DPS Input Values – CIR, ICR and CCR • Actual Forecast DPS Input Values – ICR and CCR • Analysis of Cost by Supplier Breakdown – QCR • Actual Forecast Analysis of Cost – QCR • Cost Recovery Rates – CIR, ICR and CCR • Actual Forecast Cost Recovery Rates – ICR and CCR • Milestones – CIR, QCR, ICR and CCR • Sub-contracts – CIR, ICR and CCR • Payments – CIR, ICR and CCR • Last Year Prior Year Estimates – QBUCAR • Last Year Actuals – QBUCAR • This Year Estimates – QBUCAR	DefCARS functionality guidance 2.17 Some reports have additional functionality for contractors to copy and paste data more than one field at a time into DefCARS to ease data entry. This functionality can be found in the following reports, and contractors should refer to the guidance within the pop-up prompt displayed when the copy and paste button is selected, which sets out the process and parameters for successfully importing data: • DPS Input Values – CIR, ICR and CCR • Actual Forecast DPS Input Values – ICR and CCR • Analysis of Cost by Supplier Breakdown - QCR • Actual Forecast Analysis of Cost – QCR • Cost Recovery Rates – CIR, ICR and CCR • Actual Forecast Cost Recovery Rates – ICR and CCR • Milestones – CIR, QCR, ICR and CCR • Sub-contracts – CIR, ICR and CCR • Payments – CIR, ICR and CCR • Variance, Events and Circumstances (QCR, ICR and CCR) • Key Deliverables (CIR, QCR, ICR and CCR) • Last Year Prior Year Estimates – QBUCAR • Last Year Actuals – QBUCAR • This Year Estimates – QBUCAR	The revised guidance addresses new copy and paste functionality, which has been added to the Variance, Events and Circumstances page and the Key Deliverables page in DefCARS.

Reporting guidance update: Summary of changes and response to consultation

Existing guidance	Updated Guidance	Rationale for change
Contract report guidance 5.19 The 'Contract Completion Date' may change, for example due to a pricing amendment, which results in some contraction or extension of the contract. A changed Contract Completion Date will affect the due dates of the CCR and CCS and may change the number and timing of QCRs and ICRs. The MOD may direct the submission of an on-demand Contract Reporting Plan, to ensure the updated Contract Completion Date and changed reporting requirements are recorded, or the contractor may agree to provide an on-demand Contract Reporting Plan without written direction (Regulation 24(2)(c)). DefCARS enables a contractor to submit an additional Contract Reporting Plan by selecting On-Demand Report next to the CIR option. This will create a new CIR, populated with information previously submitted. The contractor should enter the new Contract Completion Date in the relevant field on the Contract page (see Table 5 in the CIR section). DefCARS will recalculate the due dates of QCRs as a result of the revised Contract Completion Date. When a new QCR is generated by DefCARS, it will reflect the revised Contract Completion Date and have the correct number of years for which the required information should be provided. 6.20 The 'Contract Completion Date' may change, for example due to a pricing amendment, which results in some contraction or extension of the contract. A changed Contract Completion Date will affect the due dates of the CCR and CCS and may change the number and timing of QCRs and ICRs. The MOD may direct the submission of an on-demand Contract Reporting Plan, to ensure the updated Contract	Contract report guidance 5.19 The 'Contract Completion Date' may change, due to: • A change in circumstances which impact the completion of all obligations entitling the contractor to final payment under the contract; • an amendment to the contract; or • termination of the contract. There is more detailed guidance on contract completion date changes in Chapter 3. A changed Contract Completion Date will affect the due dates of the CCR and CCS and may change the number and timing of QCRs and ICRs. The MOD may direct the submission of an on-demand Contract Reporting Plan, to ensure the updated Contract Completion Date and changed reporting requirements are recorded, or the contractor may agree to provide an on-demand Contract Reporting Plan without written direction (Regulation 24(2)(c)). Chapter 9 of this guidance explains how a contractor can submit an on-demand Contract Reporting Plan. The contractor should enter the new Contract Completion Date in the relevant field on the Contract page in the on-demand Contract Reporting Plan (see Table 5 in the CIR section). DefCARS will recalculate the due dates of QCRs as a result of the revised Contract Completion Date. When a new QCR is generated by DefCARS, it will reflect the revised Contract Completion Date and have the correct number of years for which the required information should be provided. 6.20 The 'Contract Completion Date' may change, due to:	The revisions to the guidance reflect: • changes to DefCARS functionality for the submission of on-demand reports; and • changes to guidance on the contract completion date.

Existing guidance	Updated Guidance	Rationale for change
Completion Date and changed reporting requirements are recorded, or the contractor may agree to provide an on-demand Contract Reporting Plan without written direction (Regulation 24(2)(c)). DefCARS enables a contractor to submit an additional Contract Reporting Plan by selecting On-Demand Report next to the CIR option. This will create a new CIR, populated with information previously submitted. The contractor should enter the new Contract Completion Date in the relevant field on the Contract page (see Table 5 in the CIR section). DefCARS will recalculate the due dates of ICRs as a result of the revised Contract Completion Date. When a new ICR is generated by DefCARS, it will reflect the revised Contract Completion Date and have the correct number of years for which the required information should be provided. 7.16 If the contract has not completed (see paragraph 7.2), then the CCR is not due. The Contract page includes the Contract Completion Date, which is auto-populated by DefCARS from the latest submitted report. The contractor should ensure that the Contract Completion Date is correct. If the Contract Completion Date has changed from the auto-populated date, DefCARS provides the facility to amend the Contract Completion Date in the CCR but the Reporting Plan will not be automatically updated to reflect this. The contractor may amend the Reporting Plan by submitting an on-demand CRP, either in response to a written direction from the MOD or by agreement. This can be done by selecting the 'On-Demand Report' option in the CIR. When submitting the on-demand CRP, the contractor should update the contract completion information and add the due dates of any new reports resulting from this change.	• A change in circumstances which impact the completion of all obligations entitling the contractor to final payment under the contract; • an amendment to the contract; or • termination of the contract. There is more detailed guidance on contract completion date changes in Chapter 3. A changed Contract Completion Date will affect the due dates of the CCR and CCS and may change the number and timing of QCRs and ICRs. The MOD may direct the submission of an on-demand Contract Reporting Plan, to ensure the updated Contract Completion Date and changed reporting requirements are recorded, or the contractor may agree to provide an on-demand Contract Reporting Plan without written direction (Regulation 24(2)(c)). Chapter 9 of this guidance explains how a contractor can submit an on-demand Contract Reporting Plan. The contractor should enter the new Contract Completion Date in the relevant field on the Contract page in the on-demand Contract Reporting Plan (see Table 5 in the CIR section). DefCARS will recalculate the due dates of ICRs as a result of the revised Contract Completion Date. When a new ICR is generated by DefCARS, it will reflect the revised Contract Completion Date and have the correct number of years for which the required information should be provided. 7.16 The Contract page includes the Contract Completion Date, which is auto-populated by DefCARS from the latest submitted report. The contractor should ensure that the Contract Completion Date is correct. If the Contract Completion Date has changed from the auto-populated date, DefCARS provides the facility to amend the Contract Completion Date in the CCR but the Reporting Plan will not be automatically updated to	

Existing guidance	Updated Guidance	Rationale for change
	reflect this. The contractor may amend the Reporting Plan by submitting an on-demand CRP, either in response to a written direction from the MOD or by agreement. Chapter 9 of this guidance explains how to submit an on-demand CRP. When submitting the on-demand CRP, the contractor should update the contract completion information and add the due dates of any new reports resulting from this change.	
DefCARS functionality guidance Table 2, Row 4, Column 2 (Monetary values) All monetary values must be reported in sterling unless it is specified in the Regulations that a different currency can be used. In these instances, DefCARS will provide an option to specify the currency that data has been reported in. Should the QDC or QSC be contracted in a currency other than sterling, the contracting authority's exchange rate should be used (the MOD's for QDCs and the primary contractor's for QSCs) for the purposes of reporting. Generally, data is required in units of £ million (e.g. contract prices) or £ (e.g. cost recovery rates). Users should refer to the system and this guidance for the units required.	DefCARS functionality guidance Table 2, Row 4, Column 2 (Monetary values) Generally, data is required in units of £ million (e.g. contract prices) or £ (e.g. cost recovery rates). Users should refer to the system and this guidance for the units required. Contract reporting guidance 3.8 All monetary values must be reported in sterling unless it is specified in the regulation that a different currency can be used in accordance with Regulation 22(8), except in limited instances in relation to payments within the CNR, ICR and CCR. In these instances, DefCARS will provide an option to specify the currency that data has been reported in. Should the QDC or QSC be contracted in a currency other than sterling, the contracting authority's exchange rate should be used (the MOD's for QDCs and the primary contractor's for QSCs) for the purposes of reporting contractor should use a rate consistent with the contracting authority's policies or where no such policies exist, a rate of exchange derived on a just and reasonable basis. Supplier reporting guidance 2.25 DefCARS has been developed so that all monetary values contained within supplier reports are to be reported in sterling unless it is specified in the	The guidance on use of exchange rates for reporting purposes has been clarified and moved from the DefCARS functionality guidance to the contract and supplier reporting guidance.

Reporting guidance update: Summary of changes and response to consultation

Existing guidance	Updated Guidance	Rationale for change
	regulation that a different currency can be used. In these instances, DefCARS will provide an option to specify the currency that data has been reported in. Should the QDC or QSC be contracted in a currency other than sterling, the contracting authority's exchange rate should be used (the MOD's for QDCs and the primary contractors for QSCs for the purposes of reporting Where the business unit, undertaking, or group of undertakings have accounted in a currency other than sterling, for reporting purposes the contractor should use a rate consistent with the contracting authority's policies or where no such policies exist, a rate of exchange derived on a just and reasonable basis.	
None	DefCARS functionality guidance 2.11 Users can open multiple DefCARS reports in a web browser by navigating to the reports page for each report, right clicking on the 'View' button and selecting 'Open link in new tab'. This will open the report in a new tab and allow the contractor to open the other report or multiple reports in other tabs.	The revised guidance supports contractors who need to look at information in one report while entering data in another, by explaining how this can be done.
Contract reporting guidance Table 18, Row 11 Provide an annual profile of all contracted payments (per each currency) that the contract requires the Secretary of State to make. Amounts should be stated to three decimal points. At the end of each row DefCARS automatically provides a total field to assist contractors with checking the data provided. Table 28, Row 10; Table 33, Row 10 Provide an annual profile of all such payments the contractor requires the Secretary of State to make, in the required currency. Amounts must exclude any final adjustment/ settlements and be made to one decimal	Contract reporting guidance Table 20, Row 11 Provide an annual profile of all contracted payments (per each currency) that the contract requires the Secretary of State to make. Amounts should be stated in millions to three decimal points. At the end of each row DefCARS automatically provides a total field to assist contractors with checking the data provided. Table 30, Row 10; Table 35, Row 10 Provide an annual profile of all such payments the contractor requires the Secretary of State to make, in the required currency. Amounts must exclude any final adjustment/ settlements and should be stated in	The revised guidance makes clear the requirement to report the annual profile of payments in millions to three decimal places.

Existing guidance	Updated Guidance	Rationale for change
point. At the end of each row DefCARS automatically provides a total field to assist contractors with checking the data provided.	millions to three decimal points. At the end of each row DefCARS automatically provides a total field to assist contractors with checking the data provided.	