

Schedule 11

Single Source Contract Regulations (SSCR) Reports

Supplier Reports

These report predominantly support the agreement of overhead rates and are aimed at providing better information to CAAS.

Actual Rates Claim Report (ARCR)	The report contains the contractor's actual rates for each pricing QBU ⁴ at the end of the contractor's accounting period.
Estimated Rates Claim Report (ERCR)	The report contains the contractor's estimated rates for each pricing QBU in the financial year immediately preceding the relevant financial year to which the claim relates.
Qualifying Business Unit Estimated Cost Analysis Report (QBUECAR) and a Qualifying Business Unit Actual Cost Analysis Report (QBUACAR)	These reports separate overheads into standard categories and compare estimated overheads against actuals including an explanation of any variance. These reports are provided for each pricing QBU with the ARCR and ERCR.
Estimated Rates Agreement Pricing Statement (ERAPS)	The ERAPS detail the assumptions made by the contractor at the time of formulating its rates. This report is provided for each pricing QBU in the previous business unit's financial year and must be provided with the ERCR for that QBU for the same relevant financial year.
Rates Comparison Report (RCR)	The SSCR allow overhead costs to be recovered in different ways. The RCR compares the overhead costs recovered through rates used in pricing a QDC against those incurred, identifying any over or under recovery.
Strategic Industry Capacity Report (SICR).	<p>The SICR provides the MOD and the SSRO with a long term view of key suppliers' capacity, and overheads relevant to the MOD's current and future single source requirements. The SICR is split into four individual reports:</p> <p>(1) Corporate structure. This report contains details of the structure of the QBU and revenue streams associated with QDC / QSCs and other defence contracts; and description of any changes to that corporate structure such as mergers and acquisitions.</p> <p>(2) Activities, people and infrastructure. This includes a description of the activities of the QBU and any physical site with the capacities / capabilities it provides in support of a QDC / QSC, any other contract for defence purposes, and other contracts.</p> <p>(3) Forecast costs of maintaining industrial capacity. This report concentrates on long term (five years) forecast costs and the anticipated changes to accounting policies that may impact those costs. It also covers company policies on training and development of personnel, staff bonuses and employment of apprentices / graduates. This information is expressed either for each of the sites identified in (2) above, or for each QBU in relation to a QDC / QSC, and any other contract for defence purposes.</p>

	(4) Capacity and supply chain. This report covers key delivery milestones and planning assumptions; current under or over capacity in personnel / infrastructure; investment plans in people, skills or infrastructure and supply chain risk.
SME Report	The report will help develop an understanding of the use of SMEs in the MOD's supply chain and assist in the development of the future policies and procedures for engaging with SMEs, including standard contract and payment terms, and identify the value of business in relation to the overall QDC value that is spent with SMEs.

⁴ Means a QBU in relation to which a cost recovery rate has been used to determine the price payable under any applicable QDC / QSC.

Source: Single Source Contract Regulations 2014 Guidance - Chapter 8 Supplier Reporting

Contract Reports

These reports must be uploaded to Defence Contract Analysis and Reporting System (DefCARS).

Contract Pricing Statement (CPS) (to include Baseline Data)	This document forms part of the Contract Initiation Report. The contractor should upload the report to DefCARS no more than 30 days after contract award.
Contract Reporting Plan (CRP) (to include relevant milestone & reporting schedules)	This document forms part of the Contract Initiation Report. The contractor should upload the report to DefCARS no more than 30 days after contract award.
Contract Notification Reports (CNR)	This document forms part of the Contract Initiation Report. The contractor should upload the report to DefCARS no more than 30 days after contract award.
Quarterly Contract Report (QCR)	<p>Required on a QDC with a value of £50M (ex VAT) or above.</p> <p>The contractor must submit a QCR via DefCARS within one month of the end of each calendar¹ quarter, from the initial reporting date until the contract completion date².</p> <p>No report is required for the calendar quarter in which the initial reporting date falls.</p> <p>For QDCs of £50m or above, a QCR is required every calendar quarter throughout the period of the contract until completion, except the final quarter in which the contract completes.</p> <p>The QCR provides regular timely updates on key aspects of project performance for example:</p> <ul style="list-style-type: none"> a. actual and forecast costs to completion; b. analysis of variances against the baseline; c. actual and forecast date for completion of milestones; d. realisation of risks and opportunities; e. sub-contracts signed / expected to be signed; and f. any forecast final contract price adjustment.
Interim Contract Report (ICR)	<p>The ICR provides updates to the baseline information for such things as contract deliverables, outputs, payments and price breakdown.</p> <p>ICR delivery dates must be agreed with the contractor at contract award (although noting an ICR is also an 'on demand' report which you can request at any time from contract award until contract completion) and the agreed dates must be recorded in the CRP.</p> <p>Contracts £50M (ex VAT) or above in value a date should be agreed with the contractor for the first ICR, with dates for subsequent reports to be delivered no more than 3-years after the date of the first report. If no date agreed with the contractor, the date will automatically be 12-months after the last day of the calendar quarter during which the initial reporting date fell, and then the end of each subsequent 12-month period.</p>

	The contractor must submit the ICR via DefCARS within two months after each reporting date as recorded in the CRP.
End of Contract Reports	
Contract Completion Report (CCR)	<p>Contractor must complete a CCR within 6-months of the contract completion date²</p> <p>It provides a post-contract view to compare against the baseline information provided at the start of the contract in the Contract Notification Report (CNR)</p> <p>The CCR records the outturn costs incurred by the contractor with the initial baseline costs, as adjusted by any revisions due to contract amendments</p>
Contract Cost Statements (CCS)	<p>The contractor must submit a CCS within 12-months of the contract completion date²</p> <p>The CCS should contain a detailed analysis of the actual costs that have been incurred by the contractor in delivering the QDC.</p> <p>If the contract was priced wholly or in part using any of the Firm, Fixed or Volume-driven pricing methods it may be eligible for a Final Price Adjustment.</p>

¹ Calendar quarter is defined as: 1 Jan to 31 Mar, 1 Apr to 30 Jun, 1 Jul to 30 Sep and 1 Oct to 31 Dec.

² The contract completion date is defined as the date described as such in the contract; or if no such date is described, the date on which the contractor completes all obligations which entitle it to final payment under the contract. If the contract is terminated this is considered to be the contract completion date.

Source: Single Source Contract Regulations 2014 Guidance - Chapter 5 Contract Reporting

On-Demand Contract Reports

The Authority may request information described in any of the following reports before completion date of the contract. Requests for such reports will only be demanded when considered appropriate (e.g. following a pricing amendment).

Contract Pricing Statement (CPS)
Contract Reporting Plan (CRP)
Interim Contract Report (ICR)
Contract Cost Statements

Source: Single Source Contract Regulations 2014 Guidance - Chapter 5 Contract Reporting

The dates below are based on Contract Award of/by 31 March 2024 and a Contract Expiry date of 31 March 2028 and subject to agreement with the Contractor.

Note: Reports are due at the end of the months indicated.

	APRIL 2024-MARCH 2025											
	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Contract Pricing Statement (CPS)												
Contract Reporting Plan (CRP)												
Contract Notification Reports (CNR)												
Quarterly Contract Reports (QCR)												
Interim Contract Reports (ICR)												

	APRIL 2025-MARCH 2026											
	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Quarterly Contract Reports (QCR)												
Interim Contract Reports (ICR)												

	APRIL 2026-MARCH 2027											
	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Quarterly Contract Reports (QCR)												
Interim Contract Reports (ICR)												

	APRIL 2027-MARCH 2028											
	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Quarterly Contract Reports (QCR)												Contract Expiry
Interim Contract Reports (ICR)												

	APRIL 2028-MARCH 2029											
	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Interim Contract Reports (ICR)												
Contract Completion Reports (CCR)												
Contract Cost Statements (CCS)												