

Single Source Contract Regulations 2014 Guidance

Chapter 5 Contract Reporting

Purpose

1. The guidance in this chapter relates to a Qualifying Defence Contract (QDC) and applies equally to a Qualifying Sub-contract (QSC) except where it explains the different treatment of a QDC and QSC. To assess whether you are dealing with a prospective or actual QDC or QSC you must read [Chapter 2 Qualifying Defence Contracts](#).
2. The guidance does not apply to other single source contracts (Non-qualifying contracts). If you assess that your contract is a Non-qualifying contract then you must read the [Pricing of Single Source Non-qualifying contracts](#) Commercial Policy Statement.
3. If you are dealing with a prospective or actual QDC then you must read this Chapter 5 to understand what contract reports a contractor will be legally required to provide to the MOD on a QDC.
4. In particular, this guidance explains:
 - a. the legal requirement for a minimum level of specified contract reports, and how your contract specific supplementary reporting requirements fits in with this;
 - b. the purpose of contract reporting and the process;
 - c. the requirement for a Contract Pricing Statement (CPS);
 - d. the requirement for a Contract Reporting Plan (CRP) and Contract Notification Report (CNR) at the start of your contract;
 - e. the requirement for Quarterly Contract Reports (QCR) for the duration of a QDC valued at £50M or higher;
 - f. the requirement for Interim Contract Reports (ICR) for a QDC both above and below £50M;
 - g. sub-contractor obligations relating to contract reporting; and
 - h. compliance and remedies appropriate to the provision of QDC contract reports.
5. This chapter has been created as definitive guidance for MOD Commercial Officers so "you" indicates an action on the Commercial Officer.
6. This chapter summarises the contract reporting requirements that are legally required around the time of contract let and duration of a QDC. There are also specific reporting requirements which arise at the end of a QDC. You should refer to [Chapter 7 End of Contract Activities and Reports](#) to understand these 'end of contract' reporting requirements.

7. In certain circumstances a contractor who holds one or more QDCs will be legally obliged to provide a specified set of supplier level reports. You should refer to [Chapter 8 Supplier Reports](#) to understand more about the criteria for these and details of the reports.

What is the Legal Framework?

8. The primary legislation applicable to QDCs is the [Defence Reform Act 2014 \(DRA\)](#). Section 24 of the DRA refers to reports on QDCs.

9. The secondary legislation applicable to QDCs is the [Single Source Contract Regulations 2014 \(SSCR\)](#). Part 5 of the SSCR is covered in this chapter.

Confidentiality - Criminal Offence of Unauthorised Disclosure

10. The DRA requires contractors with QDCs to keep relevant records which the MOD may access. Contractors must also provide a range of standardised reports to the MOD and the Single Source Regulations Office (SSRO). Much of the information received will be commercially sensitive and you must handle it accordingly.

11. The Single Source Advisory Team (SSAT) within the MOD will receive the information and reports required from the contractor under the DRA. The SSAT is responsible for protectively marking the information on receipt, before distribution to the Commercial Officer identified in the DEFFORM 111. If you receive information or reports from the SSAT that is not marked with a security classification or handling instruction, you must inform the SSAT immediately.

12. Schedule 5 of the DRA details a list of 'permitted disclosures' in relation to this information, and information derived from it. Any disclosure of Schedule 5 protected information which is not a permitted disclosure is a criminal offence. Any individual convicted of committing an offence of unauthorised disclosure is **personally liable** to a fine, to imprisonment, or both. You can find detailed guidance on your confidentiality obligations in relation to Schedule 5 protected information at [Chapter 9 Confidentiality](#).

Supplementary Reporting Requirements

13. The DRA sets a **minimum** legal requirement for contract reporting. Where it is appropriate you can seek additional reporting requirements for your contract. This might be for a information not covered in the legal reporting requirements, or more detailed information than legally required.

14. When agreeing additional contract specific reporting requirements you must take account of the information you will receive via the reports provided under the DRA to avoid duplication of information and unnecessary cost. Where you agree additional reports you must detail them in your contract.

15. Where your contract becomes a QDC by contract amendment and your contractor is providing contract specific reports under the original contract, you must review these existing reports to avoid duplication of information with that required under the DRA.

What is the Purpose of Contract Reporting?

16. Contract reporting fulfils a number of purposes.
- a. **Setting baselines** – baselines such as financial, schedule, payments and sub-contracts of your contract will be set out in the Contract Notification Report (CNR). Subsequent reporting requirements during the contract, for example the Interim and Quarterly reports and the Contract Completion Report (see [Chapter 7 End of Contract Activities and Reports](#)), will all track against this baseline, highlighting any variances and explaining the reasons behind them. If there have been significant amendments to your contract, tracking will be against the latest version of the contract not the CNR baseline.
 - b. **Budgeting support** – contract reporting will support long term budgeting, independent costing and capability optimisation. Tracking the actual contract costs incurred by a contractor in a standard format (even when the contract is a firm priced contract) will allow the MOD to develop a library of benchmarks and parametric statistics over time, which should enable better forecasting and budgeting. If the contractor is forecasting a cost over or underrun, on say a Target Cost Incentive Free (TCIF) contract, the reports will also identify potential cost liabilities and opportunities to the MOD.
 - c. **Contract management** – contract reporting will help you to effectively manage your QDCs, for example by providing you with information on the following:
 - (1) actual and forecast costs to completion which will be broken down according to a contractor's cost basis which may or may not alter the price to the MOD, depending on the contract type and terms;
 - (2) forecast changes to performance, cost and time parameters of which the contractor has a legal duty to inform the MOD;
 - (3) recent and new sub-contracts, including whether those sub-contracts are Qualifying Sub-contracts;
 - (4) anticipated changes to the contract price due to the operation of TCIF arrangements or the Protection against Excessive Profit and Loss (PEPL) mechanism;
 - (5) realisation of risks;
 - (6) whether key delivery milestones are on track; and
 - (7) payment schedules.
 - d. **Final contract price adjustment** – for TCIF and firm / fixed / volume driven contracts where the contractor has made an excessive profit or loss, and for ascertained cost contracts, you may need to make a final price change. You should do this on the basis of certified costs which the Contract Costs Statement (CCS) will provide. For more information on this see [Chapter 7 End of Contract Activities and Reports](#).
17. You should note that throughout the reports contractors must use the appropriate MOD agreed rates where they exist. Where agreed MOD rates do

not exist, or have not been used, the contractor must explain the basis of the rates used.

What is the Reporting Process?

18. The contractor must submit all contract reports electronically using a single workbook of Microsoft Excel worksheets. The reporting templates will be made available as Statutory Guidance issued by the Single Source Regulations Office (SSRO) on their [website](#).

19. The contractor holding a QDC (or QSC) is solely responsible for completion of the reports, although some report content will need to be agreed in advance with the project team. While contractors are legally required to report certain specified content to the MOD and the SSRO, it is not a legal requirement to use the SSRO reporting templates. It is however MOD policy that contractors use the templates, and **you must not** agree any deviation or change to the templates. At the time a report is due the contractor must use the latest version of the template, this may result in slightly different templates being submitted throughout the life of a contract if the SSRO update the format of the template over time.

20. The DRA and SSCR set out latest dates by which the contractor must submit reports. This is summarised in the table at Annex A which you should refer to when you agree dates for delivery of contract reports with your contractor and which your contractor must record in a Contract Report Plan (CRP), see paragraphs 31 and 32 for more detail.

21. The contractor must provide the contract reports (including on-demand contract reports) detailed in this chapter to the Single Source Advisory Team (SSAT), and the SSRO. The SSAT will undertake an initial completeness and compliancy check and will follow up with the contractor if the report is non-compliant or incomplete.

22. If the SSAT cannot resolve any non-compliance issue with the contractor a formal compliance regime commences. The SSAT will issue a compliance notice and inform the relevant commercial officer. If the contractor fails to comply then the SSAT may issue a penalty notice on the contractor. See [Chapter 10 Compliance and Remedies](#) for further details.

23. Once the SSAT is satisfied the report is complete and compliant they will provide the report to the relevant Commercial Officer identified on the DEFFORM 111 in the contract.

24. The SSAT will not have the detailed contract knowledge that you have, therefore you must review the reports to ensure they reflect your contract. If the details are inaccurate you must inform the SSAT who will raise this with the contractor and seek an amended report.

25. Once any inaccuracies in the contract report have been rectified the contractor must re-submit the report to the SSAT and SSRO, the SSAT will again provide this updated report to the relevant Commercial Officer identified on the DEFFORM 111. The SSAT will log the contract report details and provide you with a unique reference number. The contract report is then recorded on the SSAT database.

26. The SSAT will have sight of all reports for all QDCs and may over time develop an analytic role, analysing information which can be made available to acquisition teams for cost forecasting, budgeting and pricing purposes. Analysis will highlight the good and poor performing contracts, and persistent contractor issues, to senior management groups such as the 2* Commercial Management Board. The SSAT may also aggregate this information across contractors to enable portfolio analysis. The SSRO may also analyse contract and supplier reporting data to develop and provide independent benchmarks.

What are the Contract Reports?

27. The contract reports detailed in this chapter have been translated into a template which consists of a single workbook of Microsoft Excel worksheets, the various combinations of which make up a particular report depending on the type selected. Those worksheets that are not relevant to a particular report will be hidden from view.

28. This single template approach reduces the need for duplicate data entry and should, unless updated by the SSRO, result in a single workbook for each QDC which throughout its life is updated by the contractor and re-submitted in accordance with the CRP.

Contract Pricing Statement (CPS)

29. The CPS is a critical document as it records the basis on which the price of a QDC has been agreed, and this information may be relied on at a later date by either party to secure their rights under the DRA and SSCR. It is similar to the Equality of Information Pricing Statement (EIPS) that you may have used previously. The difference now is the provision of the CPS is a legal requirement on the contractor, and the minimum required content is more tightly defined. The contractor must cross reference existing documentation such as the pricing model, Master Data Assumptions List (MDAL) and risk register, used as a basis of their price.

30. While the SSCR allow a contractor to submit a CPS within one month of the initial reporting date¹ it is MOD policy to agree a CPS before agreeing a contract price. Only in exceptional circumstances should you allow your contractor to provide a CPS within a month of the initial reporting date. The CPS is not recorded on the CRP. For more information on the CPS you should refer to [Chapter 3 Pricing a Qualifying Defence Contract: The Cost Element](#).

Contract Reporting Plan (CRP)

31. You should agree the CRP with the Contractor before contract signing. In the event this is not done the Contractor must provide the agreed CRP to the SSAT and SSRO within one month of the initial reporting date.

32. The key purpose of the CRP is to record the legally required QDC reports such as the Quarterly Contract Report (QCR) and Interim Contract Report (ICR),

¹ The initial reporting date is defined in the SSCR as the date of contract amendment, or in all other cases the date the contract was entered into.

and the dates they must be submitted. It will also be used to record 'up front' agreements such as a description of the Defined Pricing Structure (DPS), a list of the items that will be included in the output metrics and a list of the cost recovery bases relevant to the build up of the contract price that the contractor will use in making the reports. A summary of the CRP content is at Annex B.

Contract Notification Report (CNR)

33. The CNR establishes the contract management baseline and supports the development of benchmark and parametric information. It sets out the baseline of the QDC which supports subsequent reporting and analysis.

34. The contractor must provide the CNR to the SSAT and SSRO within one month of the initial reporting date. The latest date for submission of the CNR is automatically generated within the CRP once the contractor enters the contract let date.

35. A summary of the content of the CNR is at Annex C.

What action do I need to take when I receive a CNR?

36. When you receive a CNR from the SSAT you must make the following checks:

- a. supplier verification – the contractor details are accurate;
- b. contract data – reflects the data in the actual contract;
- c. contract price – reflects the CPS;
- d. metrics – completeness against the agreed specification and the Defined Pricing Structure (DPS) requirements; and
- e. payment plan milestones – accuracy of the payment plan, key milestones and deliverables under the contract that performance will be monitored against.

37. If you believe any of the information is inaccurate you should notify the SSAT who will take up the matter with the contractor and if necessary request an amended report.

Quarterly Contract Report (QCR)

38. A QCR is only required on a QDC with a value of £50M (ex VAT) or above. The contractor must provide a QCR to the SSAT and SSRO within one month of the end of each calendar quarter², from the initial reporting date until the contract completion date³.

39. No report is required for the calendar quarter in which the initial reporting date falls. The first report must be for the period from the initial reporting date to the end of the next calendar quarter.

² Calendar quarter is defined as: 1 Jan – 31 Mar; 1 Apr – 30 June; 1 Jul – 30 Sep and 1 Oct – 31 Dec.

³ 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.

40. A QCR is required every calendar quarter throughout the period of the contract until completion, except the final quarter where contract completion takes place.

41. The QCR provides regular timely updates on key aspects of project performance for example:

- 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.

42. A more detailed summary of the content of a QCR is described at Annex D.

What action do I need to take when I receive a QCR?

43. When you receive an QCR from the SSAT you must complete the actions below.

- a. Review the forecast of cost outturn and variance:
 - (1) This is the contractor's view of the actual costs they will incur against the contract, and any variance shown against the contract cost baseline. The relevance of this to you will depend on the type of price you have agreed on your contract, for example where you have:
 - (a) a firm / fixed price the contractor's outturn cost will support any similar pricing required, but will not affect the price you pay on your contract unless the outturn indicates a gain or liability for the MOD through application of the Protection against Excessive Profit and Loss (PEPL) mechanism. In such cases you should make your finance team aware if the MOD is likely to have a liability under PEPL to share contractor losses at contract completion (see [Chapter 7 End of Contract Activities and Reports](#)); or
 - (b) ascertained costs (cost plus or TCIF) a comparison of the cost variance reported in the QCR compared to that reported in the previous QCR will indicate if the position is improving or deteriorating.
- b. Review any risks:
 - (1) review the risks against the risk register and contingency usage rate; and
 - (2) if necessary, assess the project team's financial exposure compared with the budget available and inform your finance team of any actions required.

- c. Review the schedule:
 - (1) review milestones against the plan; and
 - (2) assess performance, cost and time impacts.
- d. Review sub-contracts:
 - (1) record potential sub-contract details for possible SSRO referral if a sub-contract is let; and
 - (2) review any sub-contracts let for QSC status.

Interim Contract Report (ICR)

44. The ICR provides updates to the baseline information for such things as contract deliverables, outputs, payments and price breakdown. It is particularly useful for contracts under £50M where a QCR is not required.

45. You must agree dates for delivery of the ICR with the contractor at the time of contract let and the contractor must record these agreed dates in the CRP. You should link delivery of the ICR to programme milestones. For example a key deliverable such as a piece of equipment; or on a QDC for maintenance activities you could agree a periodic basis of annually or less frequently.

46. Where your QDC is:

- a. below £50M (ex VAT) in value:
 - (1) you can agree with your contractor a date for an ICR no more than three years⁴ from the time of contract placement, with subsequent reports before the expected contract completion date but no more than at the end of each three year period following the date of the first report; or
 - (2) if you don't agree a date with your contractor they must provide an ICR on the date three years after the last day of the calendar quarter during which the initial reporting date fell, with subsequent reports at the end of each three year period following the date of the first report.
- b. £50M (ex VAT) or above in value you must agree a date with the contractor no more than three years from the time of contract placement for the first ICR, with subsequent reports no more than three years after the date of the first report. If you do not agree a date 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.

47. The contractor **must** submit the ICR to the SSAT and SSRO within two months after each reporting date as recorded in the CRP.

48. In addition to the above, and before completion of a QDC, you may request in writing from the contractor the information described within an ICR. This is

⁴ The SSCR state this can be no more than 5 years, however it is MOD policy for this to be no more than 3 years.

known as an 'on-demand' contract report, see paragraphs 51 to 54 for more information.

49. A more detailed summary of the content of the ICR is described at Annex E.

What action do I need to take when I receive an ICR?

50. When you receive an ICR from the SSAT you must complete the actions below.

- a. Analyse forecast outturn and variance:
 - (1) complete variance and metrics analysis on cost and contract performance such as delivery, output, capability and quality against the baseline;
 - (2) assess your findings against commentary / qualitative analysis and update your risk assessment; and
 - (3) decide if further detailed analysis is required to support contract performance conclusions.
- b. Analyse contract amendments:
 - (1) update contract details and baseline costing information;
 - (2) integrate these into future pricing process for new contracts and amendments; and
 - (3) conduct variation of price analysis.
- c. Governance activity:
 - (1) update the contract payment plan, commitment details and cashflow forecast. For example the contractor may report an estimated final price adjustment for a firm / fixed / volume driven priced contract that may need to be made under PEPL; and
 - (2) make your finance team aware of the forecast if the MOD is likely to have a liability under PEPL to share projected contractor losses at contract completion.

On-demand Contract Reports

51. While the contract reports detailed in this chapter are mandated by the SSCR to be provided at specific times from the initial reporting date, you may also request the information described in any of the following reports before the completion date of your contract:

- a. CPS;
- b. CRP;
- c. ICR; and
- d. Contract Costs Statement (CCS) (see [Chapter 7 End of Contract Activities and Reports](#)).

52. Your request must be in writing and you may make more than one request in relation to any contract. The contractor must provide the information requested:

- a. in the CPS or CRP by the date you agree with them which must be no more than three months after the date of receipt of your written request, or if no date is agreed, within one month of receiving your written request;
- b. in the ICR by the date you agree with them which must be no more than six months after the date of receipt of your written request; or if no date is agreed, within two months of receiving your written request; or
- c. in the CCS by the date you agree with them which must be no more than 18 months after the date of receipt of your written request; or if no date is agreed, within six months of receiving your written request.

53. While there is no limit on the number of requests you can make for an on-demand report, you should only request such a report when it is appropriate. If a contractor believes the MOD is unreasonably requesting on-demand reports they may, within three months of receiving your written request, apply directly to the SSRO for an opinion. If the SSRO concurs they may direct you to withdraw your request.

54. In addition to on-demand requests for a CCS you can also, within one month of the initial reporting date, request the prime contractor to provide a CCS for one or more specified periods. The contractor must provide the CCS within 12 months after the last day of each period specified in your written request.

Use of On-demand Contract Reports

55. You can make use of on-demand contract reports in various ways, for example when making a significant contract amendment the information in the CCS will support you with re-baselining your contract. When you are significantly amending a contract you must also request:

- a. an updated CRP to reflect the additional contract reporting requirements; and
- b. an ICR, which will provide updated baseline information (the baseline moves with any contract amendments).

56. You must follow the guidance in paragraph 55 above where you amend your contract in accordance with DEFCON 503 (Formal Amendments to Contract).

57. Another example where you could use the on-demand contract reports would be to meet your requirement for interim contract cost information (i.e. an interim summary cost statement for post costing). You can agree with your contractor, and request in writing, a CCS is provided on an annual basis for a 12 month period (except for contract completion where a final CCS is mandated). Your contractor must include this additional requirement in an updated CRP.

58. Your individual circumstances will dictate what information you need and the annexes to this chapter, which summarise the report contents, will help inform which contract report contains the relevant information, and which on-demand report you wish to request from your contractor.

Sub-contractor Obligations

59. Where a QDC has a QSC, that QSC is subject to the same contract reporting obligations as the QDC except for the CNR, ICR and CCR where there will be no information on the following as it is not applicable:
- a. the payments exceeding £100K (or 1% of the contract value whichever is the largest) to be made by the MOD to the prime contractor; and
 - b. an annual profile of all payments, (to be made in sterling, or where in another currency an annual profile for each currency), to be made by the MOD to the prime contractor.

Compliance and Remedies

60. The DRA and SSCR provide both parties with a range of remedies to ensure compliance with the legislation.
61. In relation to the reports on QDCs, the SSAT may issue a compliance notice to the contractor which may lead to a civil penalty if the contractor:
- a. fails to provide a report within the relevant timescale;
 - b. provides an incomplete report; or
 - c. knowingly provides a report that contains misleading information.
62. The above applies equally to the provision of on-demand contract reports.
63. See [Chapter 10 Compliance and Remedies](#) for further details.

Contacts, Training and Further Information

64. The [Web Access Page](#) for the DRA and SSCR contains a summary of the legislation, details of who you can speak to for advice, and what training is available. It also contains links to other chapters in the SSCR guidance and other relevant topics and information.

What are the key points to remember?

1. The Defence Reform Act 2014 sets a minimum legal requirement for contract reporting on QDCs which the contractor must meet. Where applicable you may agree additional contract specific reporting requirements for a QDC.
2. You can make use of on-demand contract reports to support the management of your contract (e.g. re-baselining the contract following contract amendments or post costing).
3. All reports must be in electronic format on the standard templates and comply with the guidance laid down by the SSRO. You must not agree any changes to the standard templates. The contractor must always use the latest version of the template.
4. You must use the CRP to monitor the delivery of contract reports on a QDC.
5. You must be aware of the serious consequences of unauthorised disclosure of information protected under Schedule 5 of the DRA. There are penalties which apply to you personally, which may include a fine or imprisonment.

Annex A

Contract Report Table

Report	Report Due
Contract Reporting Plan (CRP)	Must be provided by the contractor within one month of the initial reporting date.
Contract Notification Report (CNR)	Must be provided by the contractor within one month of the initial reporting date.
Quarterly Contract Report (QCR)	>£50M must be provided by the contractor within one month of the end of each calendar quarter, and every calendar quarter thereafter throughout the life of the QDC. No report is required for the calendar quarter in which the initial reporting date falls or the final quarter where contract completion takes place.
Interim Contract Report (ICR)	<p><50M must be provided by the contractor within 2 months after each reporting date.</p> <p>You can agree with your contractor a date for an ICR no more than three years⁵ from the time of contract placement, with subsequent reports before the expected contract completion date but no more than at the end of each three year period following the date of the first report.</p> <p>If you don't agree a date your contractor must provide an ICR on the date three years after the last day of the calendar quarter during which the initial reporting date fell, with subsequent reports on the date at the end of each three year period following the date of the first report.</p>
Interim Contract Report (ICR)	<p>>£50M if pre-agreed an initial report must be provided by the contractor on a date no more than 3 years from entering into a QDC, and at no more than 3 year intervals after that.</p> <p>If no date agreed the date will be 12 months after the last day of the calendar quarter during which the initial reporting date fell, and at 12 month intervals.</p>

⁵ The SSCR state this can be no more than five years, however it is MOD policy for this to be no more than three years.

Annex B

Contract Reporting Plan (CRP) Contents Summary

Section	Data includes
1. Report Submission Admin	<p>The name, position and contact details of:</p> <ul style="list-style-type: none"> o the person submitting the report; o a person to be notified if any compliance / penalty notice is issued in relation to the contract to which the report relates; and o the MOD commercial officer responsible for managing the QDC. <p>The date the report is due and submitted.</p>
2. Contract Report Plan	<p>A list of every report required and due dates:</p> <ul style="list-style-type: none"> o Quarterly Contract Report; o Interim Contract Report; o Contract Completion Report; and o Contract Costs Statement <p>Where the contractor has agreed to provide on-demand reports without written direction, a description of what has been agreed.</p>
3. Supplier Basic Reference Data	<p>Where the contractor is a registered company:</p> <ul style="list-style-type: none"> o the contractor trading name if applicable; o registered name, office address and company number of contractor; o whether the contractor is an SME; and o registered name, office address and company number of the immediate parent company of the contractor.
4. Contract Basic Reference Data (latest)	<p>Basic parameters:</p> <ul style="list-style-type: none"> o the contractor and MOD's contract number; o latest pricing amendment reference and date; o contract title, start and end dates, and brief description of the goods, works or services to be provided under the contract; and o a list of the output metrics that will be used to describe deliverables used in the reports. <p>Pricing Analysis:</p> <ul style="list-style-type: none"> o contract value; o the type of pricing used (firm / fixed / TCIF / cost-plus) and value resulting from each method; o a description of the Defined Pricing Structure⁶(DPS) that the contractor will use in making the reports; and o any business unit in relation to which a cost recovery rate has been used for the purposes of pricing the contract.

⁶ DPS – breakdown presented as a list of cost categories describing key components of contract deliverables

Annex C

Contract Notification Report (CNR) Contents Summary

Section	Data includes
1. Report Submission Admin	<ul style="list-style-type: none"> o the name, position and contact details of: <ul style="list-style-type: none"> o the person submitting the report; o a person to be notified if any compliance / penalty notice is issued in relation to the contract to which the report relates; and o the MOD commercial officer responsible for managing the QDC; o the date the report is due and date submitted
2. Supplier Basic Reference Data	<p>Where the contractor is a registered company:</p> <ul style="list-style-type: none"> o the contractor trading name if applicable; o registered name, office address and company number of contractor; o whether the contractor is an SME; and <p>registered name, office address and company number of the immediate parent company of the contractor.</p>
3. Contract Basic Reference Data (latest)	<p>Basic parameters:</p> <ul style="list-style-type: none"> o the contractor and MOD's contract number; o latest pricing amendment reference and date; and o contract title, start and end dates, and brief description of the goods, works or services to be provided under the contract. <p>Pricing Analysis:</p> <ul style="list-style-type: none"> o the type of pricing used (firm / fixed / TCIF / cost-plus) and value resulting from each method; and o any business unit in relation to which a cost recovery rate has been used for the purposes of pricing the contract.
4. Key Deliverables	A list of the key items to be provided under the contract, together with a brief description.
5. Metrics	The estimated amount of deliverables expressed using the output metrics set out in the CRP.
6. Price breakdown	<ul style="list-style-type: none"> o an annual profile of the estimated costs (split by DPS) at the initial reporting date; o an annual profile for risk contingency element included in the allowable costs and planned amounts of profit excluding any POCO adjustment amount and maximum amount of profit resulting from an adjustment determined under POCO that underpin the contract price; o the total amount of allowable costs split by DPS that are non-recurring; and o the annual profile of the estimated amount of each cost recovery base set out in the contract reporting plan.

Section	Data includes
7. Payments Analysis	<ul style="list-style-type: none"> o a list of all payments exceeding £100K or 1% of the contract value (whichever is the larger) due under the contract including: <ul style="list-style-type: none"> o amount; o date payment is due; and o and currency (if not pounds sterling). o an annual profile of all payments to be made under the contract, specifying the currencies applicable.
8. Contract Delivery Milestones	<p>A list of all delivery milestones set out in the contract, for example related to payments, KPIs, performance etc. For each milestone the information required will include the target date.</p>
9. Sub-contracts	<p>A description of any actual or intended sub-contracts including the total proportion of the QDC the contractor expects to sub-contract. For the top 20 by value any sub-contract (or potential sub-contract) with a value of more than £1M:</p> <ul style="list-style-type: none"> o name, office address and company number of the sub-contractor if a registered company (or company name if not registered); o whether the sub-contractor is associated with the prime contractor; o whether the sub-contractor is an SME; o actual / expected start and end dates of the sub-contract; o brief description of the goods, works or services to be provided under the sub-contract; o actual / estimated price of the sub-contract; and o the outcome of any assessment that the (proposed) sub-contract meets the criteria of SSCR for a Qualifying Sub-contract (QSC).

Annex D

Quarterly Contract Report (QCR) Content Summary

Section	Data includes
1. Report Submission Admin	<ul style="list-style-type: none"> o the name, position and contact details of: <ul style="list-style-type: none"> o the person submitting the report; o a person to be notified if any compliance / penalty notice is issued in relation to the contract to which the report relates; and o the MOD commercial officer responsible for managing the QDC; o the date the report is due and date submitted
2. Supplier Basic Reference Data	<p>Where the contractor is a registered company:</p> <ul style="list-style-type: none"> o the contractor trading name if applicable; o registered name, office address and company number of contractor; o whether the contractor is an SME; and o registered name, office address and company number of the immediate parent company of the contractor.
3. Contract Basic Reference Data (latest)	<p>Basic parameters:</p> <ul style="list-style-type: none"> o the contractor and MOD's contract number; o latest pricing amendment reference and date; and o contract title, start and end dates, and brief description of the goods, works or services to be provided under the contract. <p>Pricing Analysis:</p> <ul style="list-style-type: none"> o the type of pricing used (firm / fixed / TCIF / cost-plus) and value resulting from each method; o the category of the defined pricing structure the contractor will use for the reports; and o any business unit in relation to which a cost recovery base has been used for the purposes of pricing the contract.

Section	Data includes
4. Price Breakdown	<ul style="list-style-type: none"> ○ an annual profile of the estimated costs (split by contractor reporting structure⁷) at the time of agreement; ○ an annual profile for risk contingency element included in the allowable costs and planned amounts of profit excluding any POCO adjustment amount and maximum amount of profit resulting from an adjustment determined under POCO that underpin the contract price; ○ an annual profile for risk contingency and planned amounts of profit excluding any POCO adjustment amount and maximum amount of profit resulting from an adjustment determined under POCO that reflect the actual⁸ and forecast costs indicating for each year if the values are actual, forecast or both; and ○ an annual profile of actual and forecast costs split by contractor reporting structure indicating for each year whether the values are actual or forecast or both.
5. Actual & forecast costs to completion	<p>A breakdown of the actual and forecast costs by reference to calendar quarters of:</p> <ul style="list-style-type: none"> ○ the financial year in which the calendar quarter relates; ○ the previous financial year; and ○ the next financial year <p>split by contractor reporting structure.</p>
6. Variance analysis and commentary	<p>A quantified analysis of any variances (explaining not less than 90% of the total variance) between any estimated costs used to determine the contract price and the total actual and forecast costs.</p> <p>Forecast final payments:</p> <ul style="list-style-type: none"> ○ a forecast of any TCIF or final price adjustment to the contract price which the contractor expects to be paid.

⁷ This is a breakdown of contract costs into categories used by the contractor for their own internal contract management purposes

⁸ Where actual costs are used in any report that contain more than 5% estimated costs the contractor must explain why actual costs are not available and the date they expect them to be available.

Section	Data includes
7. Analysis of risk / opportunity outturn	<p>A description of any event that has occurred or circumstances that has arisen since the start of the contract likely to have, or has had, a material effect in relation to the contract:</p> <ul style="list-style-type: none"> o the date the contractor became aware of the event or circumstances; o the effect the event / circumstance had on costs already incurred; o the forecast effect the event / circumstance had on forecast costs; and o if the event / circumstance is covered by any contingency element of the contract price.
8. Contract Delivery Milestones	<p>A list of all delivery milestones set out in the contract, for example related to payments, KPIs, performance etc. For each milestone the information required will include the target and actual or expected delivery date.</p>
9. Sub-contracts	<p>A description of any actual or intended sub-contracts including the total proportion of the QDC the contractor expects to sub-contract. For each sub-contract which falls in the period of the report, or into the calendar quarter following the period of the report and which will have a value of >£1M (if more than 20 sub-contractors, only those 20 with the highest value):</p> <ul style="list-style-type: none"> o registered name, office address and company number of the sub-contractor if a registered company (or company name if not registered); o whether the sub-contractor is associated with the prime contractor; o whether the sub-contractor is an SME; o actual / expected start and end dates of the sub-contract; o brief description of the goods, works or services to be provided under the sub-contract; o actual / estimated price of the sub-contract; and o the outcome of any assessment that the (proposed) contract meets the criteria of SSCR for a Qualifying Sub-contract (QSC).

Annex E

Interim Contract Report (ICR) Content Summary

(where the QDC is >£50M)

Section	Data
1. Report Submission Admin	<ul style="list-style-type: none"> o the name, position and contact details of: <ul style="list-style-type: none"> o the person submitting the report; o a person to be notified if any compliance / penalty notice is issued in relation to the contract to which the report relates; and o the MOD commercial officer responsible for managing the QDC. o the date the report is due and date submitted.
2. Supplier Basic Reference Data	<p>Where the contractor is a registered company:</p> <ul style="list-style-type: none"> o the contractor trading name if applicable; o registered name, office address and company number of contractor; o whether the contractor is an SME; and o registered name, office address and company number of the immediate parent company of the contractor.
3. Contract Basic Reference Data (latest)	<p>Basic parameters:</p> <ul style="list-style-type: none"> o the contractor and MOD's contract number; o latest pricing amendment reference and date; and o contract title, start and end dates, and brief description of the goods, works or services to be provided under the contract. <p>Pricing Analysis:</p> <ul style="list-style-type: none"> o the type of pricing used (firm / fixed / TCIF / cost-plus) and value resulting from each method; and o any business unit in relation to which a cost recovery rate has been used for the purposes of pricing the contract.
4. Key Deliverables	A list of the key deliverables to be provided under the contract, together with a brief description.
5. Metrics	The expected value of all deliverables expressed using the output metrics set out in the most recent CRP.

Section	Data
6. Price breakdown	<ul style="list-style-type: none"> o an annual profile of the estimated costs (split by DPS) at the time of agreement; o an annual profile for risk contingency element included in the allowable costs and planned amounts of profit excluding any POCO adjustment amount and maximum amount of profit resulting from an adjustment determined under POCO that underpin the contract price; o an annual profile for risk contingency and planned amounts of profit excluding any POCO adjustment amount and maximum amount of profit resulting from an adjustment determined under POCO that reflect the actual and forecast costs indicating for each year if the values are actual, forecast or both; o the total amount of allowable costs split by DPS that are non-recurring; and o an annual profile of actual and forecast costs split by DPS and indicating for each year if the costs are actual, forecast or both; and o the amount of each cost recovery base set out in the CRP. o an annual profile of estimated amount of each cost recovery base set out in the CRP.
7. Variance analysis and commentary	<p>A quantified analysis of any variances (explaining not less than 90% of the total variance) between any estimated costs used to determine the contract price and total actual and forecast costs.</p>
8. Payments Analysis	<ul style="list-style-type: none"> o a list of all payments exceeding £100K or 1% of the contract value (whichever is the larger) due under the contract including amount, date payment is due, and currency (if not pounds sterling); and o an annual profile of all payments to be made under the contract, specifying the currencies applicable.

Where the QDC is less than £50M the ICR must also contain the following:

Section	Data
9. Price	A forecast of any TCIF or final price adjustment the contractor expects will be made.
10. Analysis of risk / opportunity outturn	<p>Description of event that has occurred or circumstances that has arisen since the start of the contract likely to have, or has had, a material effect in relation to the contract:</p> <ul style="list-style-type: none"> o the date the contractor became aware of the event or circumstances; o the effect the event / circumstance had on costs already incurred; o the forecast effect the event / circumstance had on forecast costs; and o if the event / circumstance is covered by any contingency element of the contract price.
11. Contract Delivery Milestones	A list of all delivery milestones set out in the contract, for example related to payments, KPIs, performance etc. For each milestone the information required will include the target and actual or expected delivery date.
12. Sub-contracts	<p>A description of any actual or intended sub-contracts including the total proportion of the QDC the prime contractor expects to sub-contract. For each sub-contract which will have a value of >£1M (if more than 20 sub-contractors, only those 20 with the highest value):</p> <ul style="list-style-type: none"> o registered name, office address and company number of the sub-contractor if a registered company (or company name if not registered); o whether the sub-contractor is associated with the prime contractor; o whether the sub-contractor is an SME; o actual / expected start and end dates of the sub-contract; o brief description of the goods, works or services to be provided under the sub-contract; o actual / estimated price of the sub-contract; and o the outcome of any assessment that the (proposed) contract meets the criteria of SSCR for a Qualifying Sub-contract (QSC).