

# **SSRO**

Single Source  
Regulations Office

## **User Guide for Contract Completion Report**

# Introduction

## 1. Introduction

- 1.1 This document is issued by the Single Source Regulations Office (SSRO) and sets out guidance to assist contractors with statutory reporting requirements for qualifying defence contracts and qualifying sub-contracts.
- 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 28 requires a contract completion report be provided for the qualifying defence contract.

## 2. Reporting Timeline

- 2.1 The contract completion report is required to be submitted within six months after the contract completion date of the qualifying defence contract.

## 3. General Guidance for completing report templates

- 3.1 Ensure macros are enabled within Excel for use of the reporting templates<sup>1</sup>
- 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 tab will reveal a list of all the reports that must 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 tab you will find:

Grey cells	Contain headings
Blue cells	Contain section headings
White cells	Contain instructions on the information required
Yellow cells	Are the <b>only cells you should input data into</b> : yellow cells are your data entry cells. Select correct option, or input numbers (#) or monetary amounts (£).
Orange cells	Contain help, definitions or notes

<sup>1</sup> <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>

Green cells	Indicate when a cell has been completed and passed validation test
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3.7 The content of each cell will be in the following format:

(1) Choice List –Select the appropriate answer from the drop down list;

(2) Free text – text/numbers;

(3) Date – Follow the date format specified;

(1) Number – Provide the number rounded to the number of decimal places specified.

3.8 Each worksheet has a sequential number. Where possible, complete worksheets in the prescribed order, with the exception of 01.02 under Report Submission Admin. Some worksheets will drive calculations in subsequent worksheets. This guidance follows the order contained within the templates and as specified in the regulations.

3.9 **All financial information to be provided in GBP millions unless stated otherwise.**

3.10 Complete all the required information on the template before submission

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

3.12 All section headings refer to worksheet references. For this reason they may not always be sequential.

3.13 If you encounter any problems or have any questions regarding the report templates or user guides, contact [helpdesk@singlesourceregulationsoffice.gov.uk](mailto:helpdesk@singlesourceregulationsoffice.gov.uk) (email address to be set up).

## 4. User Guide

### 01. Report Submission Admin

This worksheet shows the basic information required to be submitted for the contract, including relevant dates, individuals, and other general information or comments relating to the contract, as required under Regulations 22(2) and 22(3).

#### 01.01 - Dates

- 01.01 As prompted, complete in the box stating the date the report is required. Input the date 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 indicating the date the report was submitted to MOD and SSRO. If you have any comments relating to the submission date input them in the free text comments box.

#### 01.02 - Individuals

- 02.01 Insert the name, position, phone number and email address of the individual submitting the report.
- 02.02 Also include the contact details for the individual that shall be notified if there are any compliance issues with the submitted report. As above include, name, position, phone number and email address for the individual.
- 02.03 Include the name of the civil servant / project team responsible for managing the contract on behalf of the Secretary of State.

#### 01.03 - Other

- 03.01 Any other comments relating to the report not already mentioned in the dates section must be inserted in the comments text box.

### 02. Contract Reporting Plan

#### 01.01 Basic parameters plan depends upon

- 01.01 As prompted, include the contract start date
- 01.02 As prompted, include the contract end date. The reporting date will fall as per the reporting timeline noted in section two of this user guide.
- 01.03 Include the contract value.
- 01.04 This is a general information requirement for contract reporting purposes. This will identify if the contract value meets the threshold for a quarterly contract report.

#### 02.02 Mandated and Additional Agreed Reporting Dates

Included in this section of the templates are the required reporting dates for all types of contract reports.

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02.01 Include the agreed date when the additional reports become due and the relevant financial year to which the report relates.

02.02 Include the date the report is submitted and the relevant financial year to which the report relates.

### **03. Supplier**

Under Regulation 22 (3) it is a requirement that the contract completion report submitted by a contractor which is a registered company contain information detailed below.

#### **03 – Contracting Company – Basic Reference Date**

03.01 As prompted, include the registered name of the company.

03.02 Include the company number of the contractor.

03.03 Include the trading name of the company if that is different from the registered name.

03.04 Include the registered address – start with name/number & Street/Road

03.05 Include town/city of the company's registered address.

03.06 Include the county/region of the company's registered address.

03.07 Include the country of the company's registered address.

03.08 Include the post code or zip code of the company's registered address.

03.09 Indicate whether the company is a SME by choosing SME / not SME from the drop down.

03.10 Include the date of the last day of the most recently completed financial year for the company. This date must be expressed in the format dd/mm/yy. This is in addition to the requirements in the Regulations.

03.11 State the name of registered name of any immediate parent undertaking of the company.

03.12 State the registered company number of the immediate parent undertaking of the company.

03.13 Include the registered address of the immediate parent company.

03.14 Include any additional immediate parent companies' name, registration number and address in the lines provided.

03.15 Provide any other relevant information relating to the information included above.

### **04 Contracts**

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**

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- 01.01 Enter the contract title in the value box and make sure it aligns with the title on face of the contract document.
- 01.02 Provide a brief description of the goods, works or services that are to be provided under the contract.
- 01.03 Enter the unique identifying number you have allocated to the contract.
- 01.04 Enter the unique identifying number allocated to the contract by the Secretary of State.
- 01.05 Input the date on which the contract was entered into.
- 01.06 The contract start date auto populates from your previous input. Check if the dates are correct.
- 01.07 The contract completion date auto populates from your previous input. Check if the dates are correct.
- 01.08 Enter the identifying number you have allocated to the amendment.
- 01.09 Enter the identifying number the MOD has allocated to the amendment.

### **02 – Pricing Analysis – Currencies and Commercial Constructs**

In line with Regulation 22(2)(k) provide the regulated pricing method or methods used in determining the price payable under the contract, and the amount of the price resulting from each method (if known).

- 02.01 Input the price breakdown in millions to three decimal places resulting from each regulated pricing method. Use the appropriate contract currency for each pricing method.

### **03 – Business Unit Involvement**

- 03.01 Include any business unit in relation to which a cost recovery rate has been used in determining the price payable under the contract. Include the name of each business unit in the value section.

## **05. Defined Pricing Structure Input**

Under Regulation 28 (2) (d) and (e), the contract completion report requires estimated and allowable costs, split by the defined pricing structure. This worksheet sets out the structure of the defined pricing structure for these costs.

- 1) Enter the defined pricing structure code for each item
- 2) Enter the defined pricing structure element description.
- 3) Specify from the drop down list if this is a data input line.

## **06. Key Deliverables**

Under Regulation 28 (2) (a), the contract completion report must contain a list of key deliverables specified in the contract, with a brief description of each.

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- 1) Include the Name/Item/Title of each key deliverable.
- 2) For each key deliverable include a description as directed
- 3) Provide other comments as required.

### 07. Metrics

Under Regulation 28 (2) (b), the contract completion report must contain the actual quantum of key deliverables, expressed using the output metrics set out in the most recent contract reporting plan.

- 1) As per the most recent contract reporting plan, enter each related defined pricing structure code.
- 2) Include the description of each defined pricing structure code
- 3) Include the parameters for each metric
- 4) Include a definition of each metric
- 5) As prompted, include the value and number of units of each metric.

### 08. Price

In accordance with Regulation 28 (2) (c), the contract completion report requires an annual profile of the following matters. These items have been included in this section and detailed below.

In this section all financials are stated in GBP (Million) to one decimal point unless stated otherwise.

#### 01 Summary Analysis of price

An annual profile of each of the following is required. The subtotal planned costs of components will be auto populated based on the completion of section 02 below. The subtotal cost, Total contract Price (excluding incentive adjustment) and the total contract price (including incentive adjustment will also be auto populated.

- 1) For each financial year, include any risk contingency element included in the allowable costs.
- 2) For each financial year include the planned amount of profit (excluding incentive adjustment).
- 3) For each financial year include any additional profit arising from the incentive adjustment, if met. This is the maximum amount of profit could have arisen from an adjustment determined under step 5 of Regulation 11.
- 4) In column AP include the amount that has not been included in the annual profile, for each of the above 3 requirements.
- 5) Include any additional comments.

### **02a Costs by Defined Pricing Structure**

Regulation 28 (2) (d) requires an annual profile of any estimated costs (split by the defined pricing structure) at time of agreement are included in the contract completion report.

No data entry is required for this section, other than comments, as required.

### **02b Costs by Defined Pricing Structure – data entry**

- 1) The defined pricing structure codes and descriptions will be auto populated from the defined pricing structure input tab. Include an annual profile of any estimated cost for each item at the initial reporting date.
- 2) In Column AT provide the amount of those allowable costs that are non-recurring (split by defined pricing structure).
- 3) In column AP include the amount that has not been included in the annual profile, for each defined pricing structure code.
- 4) Include any comments as required.

### **03 Recovery base Volumes**

Regulation 28 (2) (f) requires an annual profile of the estimated amount of each cost recovery base set out in the contract reporting plan at the time of agreement.

For each recovery base volume, select the level/units of measurement.

For each recovery base volume, select the estimated amount of each cost recovery base.

In column AP include the amount that has not been included in the annual profile, for each recovery base.

## **09. Actual-Forecast**

In accordance with Regulation 28 (2) (c), (g) and (h), the contract completion report requires an annual profile of the actual cost.

These items have been included in this section and detailed below.

In this section all financials are stated in GBP (Million) to one decimal point unless stated otherwise.

### **01 Summary analysis of price**

An annual profile of each of the following is required. The subtotal actual costs of components will be auto populated based on the completion of section 02 below.

The subtotal cost, total contract price (excluding incentive adjustment) and the total contract price (including incentive adjustment will also be auto populated).

Under the data status flag, for each financial year, select whether the cost is a final actual cost.

- 1) For each financial year, include the actual risk contingency element.

- 2) For each financial year, include the actual incentive adjustment.
- 3) For each financial year include the actual amount of profit, excluding any amount resulting from the incentive adjustment.
- 4) In column AP include the amount that has not been included in the annual profile, for each of the above 3 requirements.
- 5) Include any additional comments.

### **02a Costs by defined pricing structure**

Regulation 28 (2) (g) requires an annual profile of the actual costs, split by the defined pricing structure.

No data entry is required for this section, other than comments, as required.

### **02b Costs by defined pricing structure – data entry**

- 5) The defined pricing structure codes and descriptions will be auto populated from the defined pricing structure input tab. Include an annual profile of the actual cost for each item.
- 6) In column AT provide the amount of those allowable costs that are non-recurring (split by defined pricing structure)
- 7) In column AP include the amount that has not been included in the annual profile, for each defined pricing structure code
- 8) Include any comments as required.

## **03 Recovery Base Volumes**

Regulation 28 (2) (h) requires an annual profile of the actual amount of each cost recovery base set out in the contract reporting plan.

For each recovery base volume, select the level/units of measurement.

For each recovery base volume, select the actual amount of each cost recovery base.

In column AP include the amount that has not been included in the annual profile, for each recovery base.

## **11. Variance Analysis and Commentary**

Regulation 28 (2) (i) requires a quantified analysis of the causes of variance (explaining not less than 90% of the total variance) between any estimated cost used to determine the contract price and the actual and forecast costs

- 1) Provide a brief description of all material reasons for variance in forecast total cost to completion. The reasons must be recognisable and understandable by the SSRO and MOD.
- 2) Provide the quantitative amount of variance in £m to one decimal point.

- 3) The worksheet will calculate the % of total variance and the % of planned cost.

### 12. Risk

Regulation 28 (2) (j) requires a description of any event that has occurred, or circumstances which have arisen, since the contract was entered into, that have had or are likely to have a material effect in relation to the contract.

Include everything where the cost impact (+/-) exceeds both £50k and 0.1% of the qualifying defence contract's value.

- 1) As prompted, include a name/title for each risk/opportunity.
- 2) Include a list of all risks/opportunity along with a brief description.
- 3) Include whether the event or circumstances are covered by any contingency element of the contract price. Select from the drop down list if this item is allowed for in priced risk contingency.
- 4) State the total costs saving to 3 decimal points GBP £m. This is to be the effect that the event or circumstances have had on the costs already incurred. This must be included in the Actual/Forecast worksheet.
- 5) Include the date this was recognised. This is to be the date on which the contract or became aware of the event or circumstances.
- 6) Provide any other comments. Include the currency used if it is not sterling.

### 13. Payments

#### 01 – List of significant individual payments

Regulation 28 (2) (l) requires that the contract completion report must include a list of all payments exceeding £100,000 or 1% of the contract value that have been or are expected to be made by the Secretary of State.

This section is only for primary defence contracts i.e. those entered into by or on behalf of the secretary of State.

For each payment, include

- 1) The date which the payment did or is expected to fall due (in the format dd/mm/yyyy)
- 2) The actual/expected payment date (in the format dd/mm/yyyy);
- 3) As required by the contract, select the appropriate currency in which the contractor expects the Secretary of State to make payments.
- 4) the amount (£m three decimal points), or expected amount of each payment;
- 5) Add any additional comments as required.

#### 02 – Annual profile summarising all contracted payments

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Regulation 28 (2) (m) and (n) require an annual profile of all significant individual payments the contractor requires the Secretary of State to make, in the required currency.

For each currency, enter the payment due from the Secretary of State, for each financial year.

Amounts must exclude any final adjustment/settlements and be made to one decimal point.

### 14. Final Payments

The contract completion report must also contain, in accordance with Regulation 28 (2) (k), a forecast of any TCIF adjustment or any final price adjustment (Regulation 16) which the contractor expects will be made.

- 1) Where applicable, or each final payment type: final price adjustments, protection from excess profits or losses, TCIF, incentive adjustment or other KPI, select the currency in which the adjustment will be made.
- 2) Enter the amount of adjustment. Positive if due to industry, or negative if due to MOD
- 3) Add any comments as required.

### 15. Contract Delivery Milestones

The contract completion report must also contain, in accordance with Regulation 28 (2) (o), a list of all delivery milestones set out in the contract. Where the contract sets an expected date for a delivery milestone to be completed, include that date.

- 1) Include the milestone short name and milestone description.
- 2) Include the contracted target date as well as the actual or forecast completion date. Dates must be provided in the format dd/mm/yyyy.
- 3) Provide any additional comments as required. Additional comments are to be used to explain any material date variance.

### 16. Sub-contracts

The contract completion report must also contain, in accordance with Regulation 28 (2) (p), a description of actual sub-contracts which the primary contractor has entered into for the purpose of enabling it to perform its obligations under the qualifying defence contract (including the total proportion of the value of the qualifying defence contract which the primary contractor expects to sub-contract)

Each qualifying sub-contract required in this section must have a value not less than £1m (or if there are more than 20 such sub-contracts, each of the 20 which have or are expected to have the highest value)

#### 01 - General description of use of sub-contracts

As noted above, in this section, include a description of actual subcontracts which the primary contractor has entered into for the purpose of enabling it to perform its obligations under the qualifying defence contract.

**02 – Sub-contracts entered into.**

- 1) For each sub-contract which meets the criteria detailed above, include the name of the sub-contractor.
- 2) If the sub-contractor is a registered company, include the registered name, company number and the address of its registered office.
- 3) Select from the drop down list, if the sub-contractor is associated with the primary contractor or not
- 4) Select from the dropdown list of the sub-contractor is an SME or not
- 5) In the free text box, provide a brief description of the goods, works or services that will be provided under the sub-contract.
- 6) Enter the date the sub-contract was, or is expected to be, entered into. Enter the date in the format dd/mm/yy.
- 7) Enter the contract completion date, or expected completion date. Enter the date in the format dd/mm/yy.
- 8) Enter the sub-contract currency (this is not a requirement of the Regulations)
- 9) Enter the actual (or estimated) price payable under the sub-contract in £m to 3 decimal points.
- 10) Select form the dropdown list if the contract has been assessed as a qualifying sub-contract. This is the assessment made under Regulation 61(1) or (4). Enter Yes, No, or not yet assessed.