
STATUTORY INSTRUMENTS

2014 No. 3337

The Single Source Contract Regulations 2014

PART 6

Reports on overheads and forward planning etc

Actual rates claim report

34.—(1) The designated person must provide, for each relevant financial year, an actual rates claim report for each pricing QBU in that relevant financial year.

(2) The actual rates claim report must be provided either—

(a) three months after either—

(i) the end of the relevant accounting period, or

(ii) the date on which the ongoing contract condition was first met in relation to the relevant financial year,

whichever is the later; or

(b) if the designated person and the Secretary of State agree a date which is within three months after the end of the period described in paragraph (a), by that date.

(3) The report must contain the following information—

(a) a list of all cost recovery rates which have been calculated for that QBU and for which a claim relating to the relevant accounting period has been or will be made;

(b) a list of all the cost recovery bases that have been used to calculate the cost recovery rates described in sub-paragraph (a);

(c) a description of any deviation from the relevant statutory guidance in calculating those cost recovery rates;

(d) the QBU's financial accounting statements and supporting accounting schedules for the relevant accounting period;

(e) a quantified analysis of the adjustments made between those financial accounting statements and costs claimed for recovery through cost recovery rates;

(f) a quantified analysis of any adjustments for costs—

(i) incurred in the relevant accounting period that have been or will be included in a claim relating to a period other than the relevant accounting period;

(ii) incurred in a period other than the relevant accounting period that have been or will be included in a claim relating to the relevant accounting period;

(g) a quantified analysis of QBU costs recovered as direct costs under any qualifying defence contract, qualifying sub-contract or other defence contract;

(h) a quantified analysis of QBU costs allocated to each cost recovery base listed under sub-paragraph (b);

(i) a calculation of the amount of each such cost recovery base; and

- (j) a calculation of each cost recovery rate, including, for each such rate—
 - (i) the total cost claimed and the cost recovery base which has been used to calculate it; and
 - (ii) the amount of each such cost recovery base.