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STATUTORY INSTRUMENTS

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**2014 No. 3337**

**The Single Source Contract Regulations 2014**

**PART 6**

**Reports on overheads and forward planning etc**

**Rates comparison report**

**39.**—(1) The Secretary of State may, for any relevant financial year, by written notice require the designated person to provide a rates comparison report for any one or more pricing QBU for that relevant financial year.

(2) The designated person must provide a rates comparison report within two months after receiving a notice under paragraph (1).

(3) The Secretary of State may only require one rates comparison report for any one QBU in a relevant financial year.

(4) The report must contain the following information—

(a) a list of all qualifying defence contracts and qualifying sub-contracts—

(i) that have a contract completion date on or after the first day of the relevant accounting period;

(ii) to which the designated person or any person associated with it is party; and

(iii) the price of which have been or will be calculated using a cost recovery rate which relates to the costs of the QBU;

(b) for each of those contracts—

(i) any unique identifying number allocated to the contract by the contractor;

(ii) any unique identifying number allocated to the contract by the Secretary of State;

(iii) any title given in the contract;

(iv) the date on which the contract was entered into;

(v) the regulated pricing method or methods used in determining the price payable under the contract; and

(vi) whether the contract is a qualifying defence contract or a qualifying sub-contract;

(c) a list of all the cost recovery rates used in any of those contracts, and the actual value of each of those rates as provided in the QBU actual cost analysis report; and

(d) for each cost recovery rate used in determining the contract price under regulation 10 (or, if the price has been re-determined under regulation 14, used in the most recent determination)—

(i) the actual amount of the cost recovery base attributable to the contract;

(ii) the amount of the cost recovery base used in determining the contract price; and

(iii) the cost recovery rate used in determining the contract price.