
STATUTORY INSTRUMENTS

2014 No. 3337

The Single Source Contract Regulations 2014

PART 6

Reports on overheads and forward planning etc

QBU actual cost analysis report

35.—(1) The designated person must provide, for each relevant financial year, a QBU actual cost analysis report for each QBU in that relevant financial year.

(2) In the case of a pricing QBU, the report must be provided with the actual rates claim report for that pricing QBU for that relevant financial year.

(3) In any other case, the 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.

(4) The Secretary of State may by written notice require the designated person to provide a further QBU actual cost analysis report for any one or more QBU for the relevant financial year.

(5) The designated person must provide a further QBU actual cost analysis report within a month of receiving a notice under paragraph (4).

(6) The Secretary of State may only require one further QBU actual cost analysis report for any one QBU in a relevant financial year.

(7) The report must contain the following information (“costs analysis information”) for the relevant accounting period —

(a) a quantified analysis of the total actual operating costs incurred by the QBU, showing the amount of each type of cost (including activity costs) and, for each type of cost, the amount attributable to each business function;

(b) an analysis of staffing costs relative to business function;

(c) a quantified analysis of the total actual revenue for the QBU, presented in the following categories—

(i) revenue from any qualifying defence contract or qualifying sub-contract;

(ii) revenue from any other defence contract;

(iii) any other revenue;

- (d) actual values for all cost recovery bases that have been used to calculate the 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; and
 - (e) actual values for the cost recovery rates.
- (8) If a QBU estimated cost analysis report (regulation 37) was required for the QBU in relation to the financial year immediately preceding the relevant financial year, the report must contain—
- (a) the costs analysis information as estimated in the previous report; and
 - (b) an explanation of any difference between the costs analysis information as estimated in the previous report and the costs analysis information in this report.