(k) Contractual services (A7): Includes all contracts involved with automatic data processing operations, such as contracts for programming, maintenance, training, use of service bureaus, management studies, systems analysis, and other costs not elsewhere classified. Contracts entered into before or in lieu of the acquisition of ADP equipment will be reported. Entries on this line will be footnoted to indicate the types of costs and services involved.

(NOTE: In the event operating costs are to be reported which are not applicable to those entered in items A1 through A7, agencies will add a new line identified as "7a - Other Costs" and footnote their reports to explain the nature of these costs.)

(l) Capital outlay - costs (C1 through C7): All agencies will report in terms of cost, whether or not accrual systems of accounting have been adopted. Where agencies have not adopted accrual systems of accounting, estimated costs may be used when different from obligations.

(m) Capital outlay - appropriations (D1 through D4): Explain any significant items of financing from other sources, e.g., another agency's appropriation.

(n) Number of personnel involved in ADP operations, end of year (E1): Include all personnel involved in data processing operations as their principal occupation, whether or not assigned to the ADP Unit, e.g., unit chief and assistants, supervisors, programmers, systems analysts, systems engineers, equipment operators, coders, clerks, typists, stenographers, key-punch operators, maintenance engineers. Do not include departmental and headquarters ADP staff personnel who are not directly involved in automatic data processing operations.

(o) Number of personnel shifts (E2): Report number of 8-hour shifts per day for which separate staffs are employed. Report fractions of shifts where applicable.