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Overview

Introduction

This topic explains how cost codes provide agency management with information to assist in managing the agency's financial resources. A primary element of financial management is a clearly-defined organizational structure with authority and responsibility appropriately assigned. One financial management tool available to agencies is cost codes which provide the ability to monitor the financial operations of various areas of responsibility. This topic serves as a guide to assist agencies in developing an effective accounting and budgeting structure through the use of cost codes corresponding to the organization of the agency. Also, this topic instructs agencies in establishing the cost codes in the Commonwealth Accounting and Reporting System (CARS).

The two main objectives of this topic of the CAPP Manual are:

- To serve as a guide to assist agencies in defining their organizational structure; and,
- To provide agencies with instructions to establish cost codes in CARS.
Policy

General

CARS is capable of capturing and reporting expenditure and revenue data against a detailed organizational structure within each agency. This structure represents the organizational hierarchy of the agency and may include up to four levels in the organization.

An organizational structure represents responsibilities and duties assigned to individuals and depicts reporting relationships that exist within an agency. There is no single "ideal" organizational structure. Agency size and complexity, as well as other variables, contribute to determine the organizational structure most appropriate for an individual agency.

For an organizational structure to be effective, it is essential that responsibilities are adequately segregated. This is required to assure that responsibilities are carried out as intended. From a financial management perspective, effective segregation of responsibilities provides important safeguards over the use of agency assets.

The development and use of such a detailed organizational structure is optional. However, if agencies desire reports from CARS which show expenditures relating to that structure, they must use cost codes to reference that structure. Changes, additions and deletions to established agency organizational structures set up in the system are permissible. However, extensive changes during the course of a single fiscal year complicate reporting and may prevent the accumulation of historical data. Such organizational revisions would also require a series of changes in coding structures, personnel documents, payrolls, etc.

Cost codes must be identified and set up in CARS prior to the time the agency wishes to begin using the cost codes. See Procedures for detail information on establishing cost codes.
Procedures

Developing Organizational Levels

Structure

Use the following steps to develop your agency's organizational structure and related cost codes.

- Outline an organizational structure for the agency. This structure should identify each organizational level in the agency such as Divisions, Bureaus, Sections, Groups, Directors, or Managers. As many as four levels of organization may be defined in a cost code structure.

- Document the organizational structure by indicating the appropriate title for each level. This documentation may take the form of an organizational chart or a diagram. An illustration of an organizational structure developed by the Department of Accounts is shown in Exhibit 1.

- Assign a three digit code to each organizational unit within each organizational level. These three digit codes at each level establish the "roll up" levels (superior-subordinate relationships) in the organizational hierarchy. In Exhibit 1, the three digit "roll up" code assigned to organizational units at each level are in the middle column. Note that the codes increase in length for lower organizational levels.

- Assign a unique three digit cost code to each organizational unit against which charges will be made directly. Do not assign cost codes to those units which are only roll up levels. For example, in the "Cost Code" column in Exhibit 1, a cost code was not assigned to the total agency line. As a general rule, if any organizational unit has subdivisions within it, assign a cost code to the subdivisions not to that unit. The cost code number assigned may be completely arbitrary and independent. For convenience, however, it may be desirable to assign blocks of numbers to major divisions.

- Complete appropriate Descriptor Table and Cost Code Table forms. Agencies may elect to use forms developed specifically for their agency. See Establishing Codes in CARS for detailed preparation instructions.

- Enter Descriptor Table titles and cost codes on-line to CARS. See CAPP Topic No. 60112, Table Maintenance.

Continued on next page
### Exhibit 1 - Sample Internal Agency Organization Structure

<table>
<thead>
<tr>
<th>ORGANIZATION</th>
<th>ROLL UP CODE</th>
<th>COST CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Agency</td>
<td>001</td>
<td>-</td>
</tr>
<tr>
<td>Operating Programs</td>
<td>001-001</td>
<td>-</td>
</tr>
<tr>
<td>Comptroller</td>
<td>001-001-001</td>
<td>-</td>
</tr>
<tr>
<td>Comptroller</td>
<td>001-001-001-001</td>
<td>911</td>
</tr>
<tr>
<td>Administrative Services &amp; Public Records</td>
<td>001-001-002</td>
<td>-</td>
</tr>
<tr>
<td>Administrative Srvs. &amp; Public Records</td>
<td>001-001-002-001</td>
<td>921</td>
</tr>
<tr>
<td>Stockroom</td>
<td>001-001-002-002</td>
<td>922</td>
</tr>
<tr>
<td>Personnel</td>
<td>001-001-003</td>
<td>-</td>
</tr>
<tr>
<td>Personnel</td>
<td>001-001-003-001</td>
<td>931</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>001-001-004</td>
<td>-</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>001-001-004-001</td>
<td>941</td>
</tr>
<tr>
<td>Accounting &amp; Reporting</td>
<td>001-001-005</td>
<td>-</td>
</tr>
<tr>
<td>Financial Reporting</td>
<td>001-001-005-002</td>
<td>952</td>
</tr>
<tr>
<td>Financial Reporting – Fixed Assets</td>
<td>001-001-005-003</td>
<td>953</td>
</tr>
<tr>
<td>General Accounting</td>
<td>001-001-005-004</td>
<td>954</td>
</tr>
<tr>
<td>General Accounting - Disbursements</td>
<td>001-001-005-005</td>
<td>956</td>
</tr>
<tr>
<td>Compliance &amp; Disbursements</td>
<td>001-001-007-001</td>
<td>972</td>
</tr>
<tr>
<td>Payroll Production</td>
<td>001-001-007-002</td>
<td>972</td>
</tr>
<tr>
<td>Payroll – Financial Analysis</td>
<td>001-001-007-003</td>
<td>973</td>
</tr>
<tr>
<td>Payroll Service Bureau</td>
<td>001-001-007-005</td>
<td>975</td>
</tr>
<tr>
<td>Financial Systems &amp; Data Processing</td>
<td>001-001-008-003</td>
<td>983</td>
</tr>
<tr>
<td>Systems Analysis and Programming</td>
<td>001-001-008-004</td>
<td>984</td>
</tr>
<tr>
<td>Database Administration</td>
<td>001-001-008-005</td>
<td>985</td>
</tr>
<tr>
<td>Computer Services</td>
<td>001-001-008-006</td>
<td>986</td>
</tr>
<tr>
<td>VITA Staff</td>
<td>001-001-008-007</td>
<td>987</td>
</tr>
<tr>
<td>Non-Operating Programs</td>
<td>001-002-009</td>
<td>-</td>
</tr>
<tr>
<td>Non-Operating Programs</td>
<td>001-002-009-001</td>
<td>991</td>
</tr>
<tr>
<td>Line of Duty</td>
<td>001-002-009-002</td>
<td>992</td>
</tr>
<tr>
<td>Damage and Loss Claim</td>
<td>001-002-009-003</td>
<td>993</td>
</tr>
</tbody>
</table>

Contiued on next page
Procedures, Continued

Cost Centers

A Cost Center is the lowest organizational level of activity for which costs are accumulated. It should represent functions for which an individual manager is responsible. The utilization of the cost center concept facilitates the delegation of decision making to lower levels of the organization while improving the quality of the financial management information that is used at the higher levels of the organization.

Project Structure

Cost codes may also be used to reference specific projects. Projects may be broken down into more detailed levels: Task and phase. (See CAPP Topic No. 60110, Project Codes.) The use of cost codes to relate to a project structure is optional because the project structure may be entered directly on accounting transactions. However, if an agency established a cost code to reference a given project structure, it should not be coded on accounting transactions. If the codes are entered by both of the methods on a single transaction the codes must be identical or the transaction will be rejected.

To use this capability, project structures must be established in the CARS descriptor tables. Then the agency prepares Cost Code Table Maintenance Forms and assigns a unique title and cost code to each project/task/phase breakdown. Organization levels may be added if appropriate. See Establishing Codes in CARS for detailed table maintenance form preparation instructions.
Procedures, Continued

**FIPS Codes**

Agencies must input designated geographic (city, town and county) locations known as FIPS codes to identify the localities to which monies are distributed. Before an agency may use FIPS codes they must be established in the CARS descriptor tables. FIPS codes are controlled by DOA. (See CAPP Topic No. 60104, *Agency and FIPS Codes*, and CAPP Topic No. 70225, *Descriptor Tables*.)

There are three ways to enter FIPS codes:

1. Establish in a cost code, or
2. Establish in a vendor identification number, or
3. Code these items on input documents if they are allowed by the specific transaction code being used.

If these codes are entered by two or more of the methods on a single transaction, the codes must be identical or the transaction will be rejected.

*Continued on next page*
Budgets are a major feature of financial management systems. They require formulating expected expenditure performance criteria and expressing managerial targets. The planning function at all levels of management is enhanced by a budgetary system. Management can use the budgeting process to set forth the objectives expected to be accomplished in a given time period and to measure performance regarding those objectives. This measurement can be with an overall view or a measure of which segments of the organization are effective and which are not. The budgetary capabilities of CARS can provide these financial management tools. These capabilities are explained below.

**Agency Cost Center Budgets**

As described in Developing Organizational Levels, cost centers are the lowest level of the organization at which costs are accumulated. Therefore, cost centers should also be the lowest level used in the budgetary process. By formulating budgets at this level, management can set forth objectives and measure expected performance through the financial management information which CARS provides.

Financial managers are encouraged to implement this tool so that benefits described above can be achieved. If this is accomplished in an appropriate manner, a stronger financial management function results.

**Agency Expenditure Plans**

An agency operating expenditure plan is a budget tool to assist the agency in managing its financial resources. After cost center budgets have been developed, they are input to CARS using the Agency Operating Expenditure Plan form. The agency operating expenditure plan is not used by CARS to control expenditures and does not have to agree with budgetary amounts submitted to the Department of Planning and Budget. However, for obvious reasons the Agency Expenditure Plan should not exceed an agency's total budget. This plan should be tailored strictly to the agency's needs for monitoring expenditures. Additionally, the budgets submitted to DPB are recorded in CARS at the program/object code level not the cost code level. (See CAPP Topic No. 20110, Operating Expenditure Plan.)
Interim Analysis

Purpose

The process described above results in the availability of management information by cost center. Interim analysis of this information is a method for periodically monitoring Cost Center performance in addition to monitoring results at various levels in the organization. Presented below are descriptions of the various cost code reports that are available and examples of analysis techniques which may be helpful, but are by no means the only analytical techniques available or necessary.

Cost Center Reports

CARS provides cost center information on a monthly basis that can be used to monitor and evaluate performance. The following is a list of cost code reports with a description of each. Refer to CAPP Topic No. 70260, Reports, for examples of these reports.

<table>
<thead>
<tr>
<th>Report No.</th>
<th>Report Name and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTR1428</td>
<td><strong>Expenditure Detail by Cost Code - Operating and Capital</strong></td>
</tr>
<tr>
<td></td>
<td>A detail report listing each expenditure transaction input to CARS by cost code. This report also shows the program, service area, element, subobject, and fund codes. In addition, the CARS ACTR1428 Report lists the agency list number, control document number, current/reference document number, transaction code, project number, and the vendor name for audit trail purposes.</td>
</tr>
<tr>
<td>ACTR1433</td>
<td><strong>Agency Organization Expenditures - Program</strong></td>
</tr>
<tr>
<td></td>
<td>A summary report by cost center for each organizational level. This report summarizes expenditures expended this month, expended year-to-date, budgeted, and unexpended balance by program, service area, major object, subobject, and fund.</td>
</tr>
<tr>
<td>ACTR1426</td>
<td><strong>Agency Organization Expenditures - Cost Code</strong></td>
</tr>
<tr>
<td></td>
<td>A summary cost center report at each organization level presenting expenditures as follows: Expended this month, expended year-to-date, budgeted, and unexpended balance by major object and subobject codes.</td>
</tr>
</tbody>
</table>

Continued on next page
Interim Analysis, Continued

<table>
<thead>
<tr>
<th>Cost Center Reports, continued</th>
<th>Report No.</th>
<th>Report Name and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTR1434</td>
<td>Agency Organization Expenditures - Program/Roll Up Report</td>
</tr>
<tr>
<td></td>
<td></td>
<td>A summary organizational expenditure report presenting expenditures as follows: Year-to-date, budgeted, and unexpended balances by program, service area, major object, subobject, and fund. The CARS ACTR1434 is a roll up report of cost centers within organizational levels.</td>
</tr>
<tr>
<td></td>
<td>ACTR1427</td>
<td>Agency Organization Expenditures - Cost Codes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>A summary organizational expenditure report presenting expenditures as follows: Expended this month, expended year-to-date, budgeted, and unexpended balance by major object and subobject codes. This report is a roll up of cost centers within organizational levels.</td>
</tr>
</tbody>
</table>

Budget Variance Analysis

A basic financial indicator for managers is the variance between budgeted amounts and actual expenditures. This variance can be reflected by any breakdown such as program, service area, object, or subobject. A desirable goal of every manager should be to maintain a positive unexpended balance for every line item.

The reports described above show variances between budgeted and actual year-to-date expenditures. The manager should be able to analyze each variance and answer the following questions:

- Are expenditures at an appropriate level for this point in the fiscal year? If not, why?
- Using the best available information to forecast expenditures, does the variance remain favorable for the remainder of the fiscal year? If not, what can be done?

Having obtained this information, the manager can evaluate the operation of the cost center. It should be evident if the plans and budgets are effective or if revision is needed.

Continued on next page
Interim Analysis, Continued

Certification of Reported Amounts

To ensure accountability at the cost center level, the agency head or fiscal officer should require that each cost center manager submit written certification that the figures reflected in their reports are correct. Each manager should be able to do this subsequent to analysis. If the manager feels that there are discrepancies, further analysis must be performed to verify that correct information appears on the management reports. This certification helps to ensure that the expenditures on cost code reports are charged to the correct cost center and thus ensures reliability in the analysis performed.

Interim Reporting to Upper Management

In order that the overall financial management of the agency is monitored, cost center information should be transmitted to senior management, the agency head, and/or the governing board. Agencies should establish a schedule for cost center reporting to upper management. Since CARS reports are received on a monthly basis, a monthly schedule may be appropriate. However, there are other options. A quarterly schedule may suffice for the agency's needs. If the agency has information technology capabilities, DOA can furnish weekly transaction history via electronic media that can be utilized with an agency-designed system. (See CAPP Topic No. 70210, Magnetic Media Interface Requirements.)

This information should be received at each level of the management hierarchy in a format that is effective and manageable. The head of a large agency should not see the detail information of individual cost centers. The CARS cost code reports summarize the information at each level in the organization. In this manner, each management level reviews reports which provide information that is relevant and manageable.

Another option is the "management by exception" approach. Management by exception focuses on the important variances or deviations from budgeted amounts. The variances or deviations flagged for review may be based on set percentages over budget, any variation in certain subobject codes or other criteria which is deemed significant by the agency. In this way managers can concentrate on areas which are not performing as expected and need their immediate attention.
Interim Analysis, Continued

Preparation of Subsequent Budgets

Budget preparation relies on the use of many sources of financial and non-financial information. The information gained by interim analysis can have significant value when the next fiscal year's budget is being prepared. By using the information reported at each point in the previous fiscal year or years, a base can be built for the preparation of the new budget. Any changes in activities that occur can then be built onto the base. This structure is built, layer by layer, until the final budget is achieved. Thus, it is important to note that current trends, analysis, and exceptions should be recorded in such a way as to be easily retrievable for use in the construction of future budgets and in the analysis against past expenditures.
Establishing Codes in CARS

Overview

The Descriptor Table Maintenance Form is the mechanism to input the descriptive titles of each unit in the organizational structure. The Cost Code Table Maintenance form is used to assign cost code numbers to each of the organizational units identified. Agencies should request update capabilities for these tables from DOA. Detailed data entry instructions for descriptor table maintenance and cost code table maintenance transactions are provided in CAPP Topic No. 60112, Table Maintenance. Agencies may use forms designed specifically for their agency. Do not submit Table Maintenance forms to DOA for table maintenance entered on-line.

Cost Code Table Maintenance

The Cost Code Table contains all the non-variable classification data that is not entered on the input transaction but is referenced through cost codes. The Cost Code Table is used by agencies on an optional basis, although processing data at the organizational levels can only be provided by CARS by using the Cost Code Table. During the input phase of processing, these additional classification elements are retrieved from the Cost Code Table and appended to the internal transaction record.

The Cost Code Table is closely related to the Descriptor Tables. All agency, organizational level, project, project-task, project-phase, and FIPS codes that are entered into the Cost Code Table will be compared to the various Descriptor Tables to ensure that descriptor titles exist for each data element. All data elements used in the Cost Code Table must be valid in the Descriptor Tables.

During the year, new cost codes may be identified and may be added to the table. Maintenance transactions for these new codes will have to be processed immediately (prior to the input of any related accounting transactions). Other changes, such as revising organizational level codes, may also be required.

Any midyear change may result in the loss of comparability of data generated prior to the change with data generated after the change. Therefore, such changes should be made only after considering their total impact. Any type of midyear change should be carefully scrutinized and the agency should wait until the new year to make such changes if possible.

Continued on next page
Establishing Codes in CARS, Continued

Adding a Cost Code

Detailed data entry instructions on how to add a code to the Cost Code Table are located in CAPP Topic No. 60112, Table Maintenance. The Cost Code Descriptor Table Maintenance form illustrated in Exhibit 2 (or similar form) is recommended for use to document the codes established in CARS as those authorized by agency management.

When you add a new code to this table, enter four zeros '0000' in the "Fiscal Year" field if the code will be used for an indefinite time period and the code will become effective when entered in the system.

When you add a new code to be used in a specific fiscal year, the "Fiscal Year" field must be filled with the fiscal year (using the 'YYYY' format) the code will be used. The "Fiscal Year" field will default to '0000' if it is left blank.

Cost Code Changes

Changes to the basic cost code structure during the course of a single fiscal year will complicate reporting and the accumulation of historical data. Therefore, a thorough review of agency organizational structures prior to the beginning of a fiscal year is recommended to obtain meaningful financial management information.

To change an existing code so that it can be used for two separate meanings in two consecutive fiscal years, the following instructions must be followed:

- Original code with "Fiscal Year" of '0000' must be deleted. See Deleting a Cost Code for more information on deletions.

- Original code is added (see Adding a Cost Code) to the table with the original definition and with the following changes and additions:
  a. The "Fiscal Year" field must be filled with the year the code will be used.
  b. The "End Date" field must be filled with the last date the code will be used

- The original code with the second meaning is added (see Adding a Cost Code) to the table with the following changes and additions:
  a. The "Fiscal Year" field must be filled with the year the code will be used.
  b. The "Start Date" must be the first date the code will be used.

Deleting A Cost Code

The "Agency," "Cost Code," and "Fiscal Year" data of a code must be filled on a cost code table maintenance form to delete that code. See CAPP Topic 60112, Table Maintenance, for detailed instructions.

Continued on next page
# Exhibit 2 - Cost Code Descriptor Table Maintenance Form (DA-04-192)

**Form DA-04-192** (2-93)  
Commonwealth Accounting and Reporting System / CARS  
COST CODE TABLE MAINTENANCE FORM  
Preparation Guidelines and References on Reverse.  
COPY A: DATA ENTRY COPY

<table>
<thead>
<tr>
<th>FORM PREPARATION</th>
<th>Agency No.</th>
<th>Preparer Log No.</th>
<th>Requested by</th>
<th>Approved by</th>
<th>Phone</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>DATA ENTRY</td>
<td>Data Entry Log No. (YYMMDD###)</td>
<td>Keyed by</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Code Verification  
Verified by  
Errors Corrected?   Yes   No  
Resubmission Required?   Yes   No

Function (A—Add, C—Change, D—Delete)  

<table>
<thead>
<tr>
<th>Agency</th>
<th>Cost Code</th>
<th>Fiscal Year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Organizational Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project</th>
<th>Task</th>
<th>Phase</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>FIPS</th>
<th>PSD</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Start Date (MMDDYY)</th>
<th>End Date (MMDDYY)</th>
</tr>
</thead>
</table>

Continued on next page
Establishing Codes in CARS, Continued

A Descriptor Table Maintenance form (DA-04-190) or similar form is completed for each entry to be established in CARS. Authorized input forms provide the audit trail to ensure that entries appearing on table listings were approved by management.

The maintenance codes used to update (control) the Descriptor Tables (DT) File are:

   'A' - Add a new code to the file
   'D' - Delete a code from the file
   'C' - Change attributes of a code or the code title in the file.

See CAPP Topic No. 70225, Descriptor Tables, for specific instructions related to organization levels. A Descriptor Table Maintenance Form is illustrated in Exhibit 3.

When descriptor table coding is completed, agencies should key their Table entries online. Detailed data entry instructions are provided in CAPP Topic No. 60112, Table Maintenance.

Continued on next page
Exhibit 3 - Descriptor Table Maintenance Form (DA-04-190)

Form DA-04-190 (3/02)

COMMONWEALTH ACCOUNTING AND REPORTING SYSTEM / CARS
DESCRIPTOR TABLE MAINTENANCE FORM
Preparation Guidelines and References on Reverse.

COPY A: DATA ENTRY COPY

FORM PREPARATION:
REQUESTING AGENCY ___________________ DATE ________________
CONTACT PERSON _________________________
ADDRESS ________________________________
PHONE NUMBER __________________________
APPROVED BY ___________________________

DATA ENTRY AND VERIFICATION:
KEYED BY ________________________________
DATA ENTRY LOG NO. (YYMMDD###) __________
ERRORS CORRECTED YES NO
RESUBMISSION REQUIRED YES NO
VERIFIED BY _____________________________

[Form with detailed fields for Table, Reference Data, Title, Start Date, and End Date]
Internal Control

General
Proper use of cost codes and review of cost center expenditures by cost center managers can provide increased controls over the validity of accounting data recorded in CARS.

DOA Contact

Contact
Director, General Accounting
☎ (804) 225-2244
FAX (804) 225-4250
gacct@doa.virginia.gov

Subject Cross References

References
CAPP Topic No. 20110, Operating Expenditure Plan
CAPP Topic No. 60104, Agency and FIPS Codes
CAPP Topic No. 60110, Project Codes
CAPP Topic No. 60112, Table Maintenance
CAPP Topic No. 70210, Magnetic Media Interface Requirements
CAPP Topic No. 70225, Descriptor Tables
CAPP Topic No. 70260, Reports