

Federal Communications Commission

§ 36.331

(1) Subsidiary Record Categories (SRC) for Salaries and Wages, Benefits and Other Expenses are applicable to all of the expense accounts except for:

Access Expense contained in Account 6540
Depreciation and Amortization Expenses—Account 6560

(i) SRC for access expenses are maintained to identify interstate and state access expense and billing and collection expense for carrier's carrier.

(ii) Depreciation and Amortization Expense SRCs identify the character of the items contained in the account.

(2) SRCs for Rents and Clearance are only applicable to the Plant Specific Operating Expense accounts 6110 thru 6410.

PLANT SPECIFIC OPERATIONS EXPENSES

§36.310 General.

(a) Plant specific operations expenses include the following accounts:

Network Support Expenses	Account 6110
General Support Expenses ..	Account 6120
Central Office Switching Expenses.	Account 6210
Operators System Expenses	Account 6220
Central Office Transmission Expenses.	Account 6230
Information Origination/Termination Expenses.	Account 6310
Cable and Wire Facilities Expenses.	Account 6410

(b) These accounts are used to record costs related to specific kinds of telecommunications plant and predominantly mirror the telecommunications plant in service detail accounts. Accordingly, these expense accounts will generally be apportioned in the same manner as the related plant accounts.

(c) Except where property obtained from or furnished to other companies is treated as owned property by the company making the separation, and the related operating rents are excluded from the separation studies as set forth in §36.2 (c) and (d), amounts are apportioned among the operations on bases generally consistent with the treatment prescribed for similar plant costs and consistent with the relative magnitude of the items involved.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

NETWORK SUPPORT/GENERAL SUPPORT EXPENSES

§36.311 Network support expenses—Account 6110 and general support expenses—Account 6120.

(a) Network Support Expenses are expenses associated with motor vehicles, aircraft, special purpose vehicles, garage work equipment, and other work equipment. General Support Expenses are expenses associated with land and buildings, furniture and artworks, office equipment, and general purpose computers.

(b) The expenses in these account are apportioned among the operations on the basis of the separation of account 2110, Land and Support Assets.

CENTRAL OFFICE EXPENSES

§36.321 Central office expenses—Accounts 6210, 6220, and 6230.

(a) The expenses related to central office equipment are summarized in the following accounts:

Central Office Switching Expense.	Account 6210@@Q02
Operator Systems Expense	Account 6220@@Q02
Central Office Transmission Expense.	Account 6230

(b) The expense in these accounts are apportioned among the operations on the basis of the separation of the investments in central office equipment. Accounts 2210, 2220 and 2230, combined.

INFORMATION ORIGINATION/TERMINATION EXPENSES

§36.331 Information origination/termination expenses—Account 6310.

(a) The expenses in this account are classified as follows:

(1) Other Information Origination/Termination Equipment Expenses; Customer Premises Equipment Expenses

(2) For some companies, these classifications are available from accounting records; for others, they are obtained by means of analyses of plant, accounting or other records for a representative period.

(b) Other Information Origination/Termination Equipment Expenses include all expenses not associated with