

§ 32.6110

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Account title	Class A account	Class B account
Central office transmission expenses	¹ 6230	6230
Radio systems expense	¹ 6231	.....
Circuit equipment expense	¹ 6232	.....
Information origination/termination expense	¹ 6230	6310
Station apparatus expense	¹ 6311	.....
Large private branch exchange expense	¹ 6341	.....
Public telephone terminal equipment expense	¹ 6351	.....
Other terminal equipment expense	¹ 6362	.....
Cable and wire facilities expenses	¹ 6410	6410
Poles expense	¹ 6411	.....
Aerial cable expense	¹ 6421	.....
Underground cable expense	¹ 6422	.....
Buried cable expense	¹ 6423	.....
Submarine cable expense	¹ 6424	.....
Deep sea cable expense	¹ 6425	.....
Intrabuilding network cable expense	¹ 6426	.....
Aerial wire expense	¹ 6431	.....
Conduit systems expense	¹ 6441	.....
Plant nonspecific operations expense:		
Other property plant and equipment expenses	¹ 6510	6510
Property held for future .....	.....	.....
Telecommunications use expense	¹ 6511	.....
Provisioning expense	¹ 6512	.....
Network operations expenses	¹ 6530	6530
Power expense	¹ 6531	.....
Network administration expense	¹ 6532	.....
Testing expense	¹ 6533	.....
Plant operations administration expense	¹ 6534	.....
Engineering expense	¹ 6535	.....
Access expense	¹ 6540	6540
Depreciation and amortization expenses	² 6560	6560
Depreciation expense—telecommunications plant in service	6561	.....
Depreciation expense—property held for future telecommunications use	6562	.....
Amortization expense—tangible	6563	.....
Amortization expense—intangible	6564	.....
Amortization expense—other	6565	.....
Customer operations expense:		
Marketing	¹ 6610	6610
Product management	¹ 6611	.....
Sales	¹ 6612	.....
Product advertising	¹ 6613	.....
Services	¹ 6620	6620
Call completion services	¹ 6621	.....
Number services	¹ 6622	.....
Customer services	¹ 6623	.....
Corporate operations expense:		
Executive and planning	¹ 6710	6710
Executive	¹ 6711	.....
Planning	¹ 6712	.....
General and administrative	¹ 6720	6720
Accounting and finance	¹ 6721	.....
External relations	¹ 6722	.....
Human resources	¹ 6723	.....
Information management	¹ 6724	.....

Account title	Class A account	Class B account
Legal	¹ 6725	.....
Procurement	¹ 6726	.....
Research and development	¹ 6727	.....
Other general and administrative	¹ 6728	.....
Provision for uncollectible notes receivable	6790	6790

¹ Subsidiary record categories required in accordance with § 32.5999(f) of this subpart.

² To be used by Class A telephone companies to summarize accounts for reporting purposes.

[51 FR 43499, Dec. 2, 1986, as amended at 52 FR 7580, Mar. 12, 1987; 64 FR 50008, Sept. 15, 1999; 65 FR 16335, Mar. 28, 2000]

§ 32.6110 Network support expenses.

(a) This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6112 through 6114. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6112 through 6114.

(b) Credits shall be made to this account by Class B companies for amounts transferred to Construction and/or other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours. (See also § 32.5999(f)(5) of this subpart.)

[51 FR 43499, Dec. 2, 1986, as amended at 64 FR 50008, Sept. 15, 1999]

§ 32.6112 Motor vehicle expense.

(a) This account shall include costs of fuel, lubrications, license and inspection fees, washing, repainting, and minor accessories. Also included are the costs of personnel whose principal job is operating motor vehicles, such as chauffeurs and shuttle bus drivers. The costs of users of motor vehicles whose principal job is not the operation of motor vehicles shall be charged to accounts appropriate for the activities performed.

(b) Credits shall be made to this account for amounts transferred to Construction and/or to other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours. (See also § 32.5999(f)(5) of this subpart.)