

§ 36.101

for the allocation of costs among the operations.

(e) Costs associated with services or plant billed to another company which have once been separated under procedures consistent with general principles set forth in this part, and are thus identifiable as entirely interstate or State in nature, shall be directly assigned to the appropriate operation and jurisdiction.

[52 FR 17229, May 6, 1987, as amended at 58 FR 44905, Aug. 25, 1993]

Subpart B—Telecommunications Property

GENERAL

§ 36.101 Section arrangement.

(a) This subpart is arranged in sections as follows:

GENERAL

- Telecommunications Plant in Service—Account 2001—36.101 and 36.102.
- General Support Facilities—Account 2110—36.111 and 36.112.
- Central Office Equipment—Accounts 2210, 2220, 2230—36.121 thru 36.126.
- Information Origination/Termination Equipment—Account 2310—36.141 and 36.142.
- Cable and Wire Facilities—Account 2410—36.151 thru 36.157.
- Amortization Assets—Accounts 2680 and 2690—36.161 and 36.162.
- Telecommunications Plant—Other Accounts 2002 thru 2005—36.171.
- Rural Telephone Bank Stock—36.172.
- Material and Supplies—Accounts 1220, and Cash Working Capital—36.181 and 36.182.
- Equal Access Equipment—36.191.

[60 FR 12138, Mar. 6, 1995]

§ 36.102 General.

(a) This section contains an outline of the procedures used in the assignment of Telecommunications Plant in Service—Account 2001 to categories and the apportionment of the cost assigned to each category among the operations.

(b) The treatment of rental plant is outlined in §§ 36.2(c) through 36.2(e). If the amount of such plant is substantial, the cost may be determined by using the general procedures set forth

47 CFR Ch. I (10–1–00 Edition)

for the assignment of the various kinds of property to categories.

(c) The amount of depreciation deductible from the book cost or “value” is apportioned among the operations in proportion to the separation of the cost of the related plant accounts.

GENERAL SUPPORT FACILITIES

§ 36.111 General.

(a) The costs of the general support facilities are contained in Account 2110, Land and Support Assets. This account contains land, buildings, motor vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office equipment and general purpose computers.

§ 36.112 Apportionment procedure.

(a) The costs of the general support facilities of Class A Companies (which are defined in part 32 of the Commission’s Rules) are apportioned among the operations on the basis of the separation of the costs of the combined Big Three Expenses which include the following accounts:

PLANT SPECIFIC EXPENSES

- 6210 Central Office Switching Expenses
- 6220 Operators Systems Expenses
- 6230 Central Office Transmission Expenses
- 6310 Information Origination/Termination Expenses
- 6410 Cable and Wire Facilities Expenses

PLANT NON-SPECIFIC EXPENSES

- 6530 Network Operations Expenses

CUSTOMER OPERATIONS EXPENSES

- 6610 Marketing
- 6620 Services

(b) The costs of the general support facilities for Class B Companies (which are defined by part 32 of the Commission’s Rules) are apportioned among the operations on the basis of the separation of the costs of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

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