

## **§ 32.6120**

be computed on the basis of direct labor hours.

[64 FR 50008, Sept. 15, 1999, as amended at 67 FR 5695, Feb. 6, 2002]

### **§ 32.6120 General support expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6121 through 6124.

[67 FR 5695, Feb. 6, 2002]

### **§ 32.6121 Land and building expense.**

(a) This account shall include expenses associated with land and buildings (excluding amortization of leasehold improvements). This account shall also include janitorial service, cleaning supplies, water, sewage, fuel and guard service, and electrical power.

(b) The cost of electrical power used to operate the telecommunications network shall be charged to Account 6531, Power Expense, and the cost of separately metered electricity used for operating specific types of equipment, such as computers, shall be charged to the expense account appropriate for such use.

### **§ 32.6122 Furniture and artworks expense.**

This account shall include expenses associated with furniture and artworks.

### **§ 32.6123 Office equipment expense.**

This account shall be charged only with costs incurred in connection with the office equipment itself. The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.

### **§ 32.6124 General purpose computers expense.**

This account shall include the costs of personnel whose principal job is the physical operation of general purpose computers and the maintenance of operating systems. This excludes the cost of preparation of input data or the use of outputs which are chargeable to the accounts appropriate for the activities being performed. Also excluded are costs incurred in planning and maintaining application systems and data-

## **47 CFR Ch. I (10–1–10 Edition)**

bases for general purpose computers. (See also § 32.6720, General and administrative.) Separately metered electricity for general purpose computers shall also be included in this account.

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### **§ 32.6210 Central office switching expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6211 through 6212.

[67 FR 5695, Feb. 6, 2002]

### **§ 32.6211 Non-digital switching expense.**

This account shall include expenses associated with non-digital electronic switching and electro-mechanical switching.

[67 FR 5695, Feb. 6, 2002]

### **§ 32.6212 Digital electronic switching expense.**

(a) This account shall include expenses associated with digital electronic switching. Digital electronic switching expenses shall be maintained in the following subaccounts: 6212.1 Circuit, 6212.2 Packet.

(b) This subaccount 6212.1 Circuit shall include expenses associated with digital electronic switching equipment used to provide circuit switching.

(c) This subaccount 6212.2 Packet shall include expenses associated with digital electronic switching equipment used to provide packet switching.

[67 FR 5695, Feb. 6, 2002]

### **§ 32.6220 Operator systems expense.**

This account shall include expenses associated with operator systems equipment.

### **§ 32.6230 Central office transmission expense.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6231 and 6232.

[67 FR 5695, Feb. 6, 2002]