

§ 32.6623 Customer services.

(a) This account shall include costs incurred in establishing and servicing customer accounts. This includes:

- (1) Initiating customer service orders and records;
- (2) Maintaining and billing customer accounts;
- (3) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustments of bills;
- (4) Collecting and reporting pay station receipts; and
- (5) Instructing customers in the use of products and services.

(b) This account shall also include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for billing and collection services. Subsidiary record categories shall be maintained in order that the entity may separately report interstate and intrastate amounts. Such subsidiary record categories shall be reported as required by part 43 of this Commission's rules and regulations.

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§ 32.6720 General and administrative.

This account shall include costs incurred in the provision of general and administrative services as follows:

- (a) Formulating corporate policy and in providing overall administration and management. Included are the pay, fees and expenses of boards of directors or similar policy boards and all board-designated officers of the company and their office staffs, e.g., secretaries and staff assistants.
- (b) Developing and evaluating long-term courses of action for the future operations of the company. This includes performing corporate organization and integrated long-range planning, including management studies, options and contingency plans, and economic strategic analysis.
- (c) Providing accounting and financial services. Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting (revenue requirements, separations, settlements and

corollary cost accounting), non-customer billing, tax accounting, internal and external auditing, capital and operating budget analysis and control, and general accounting (accounting principles and procedures and journals, ledgers, and financial reports). Financial services include banking operations, cash management, benefit investment fund management (including actuarial services), securities management, debt trust administration, corporate financial planning and analysis, and internal cashier services.

(d) Maintaining relations with government, regulators, other companies and the general public. This includes:

- (1) Reviewing existing or pending legislation (see also Account 7300, Nonoperating income and expense, for lobbying expenses);
- (2) Preparing and presenting information for regulatory purposes, including tariff and service cost filings, and obtaining radio licenses and construction permits;
- (3) Performing public relations and non-product-related corporate image advertising activities;
- (4) Administering relations, including negotiating contracts, with telecommunications companies and other utilities, businesses, and industries. This excludes sales contracts (see also Account 6611, Product management and sales); and
- (5) Administering investor relations.
- (e) Performing personnel administration activities. This includes:
 - (1) Equal Employment Opportunity and Affirmative Action Programs;
 - (2) Employee data for forecasting, planning and reporting;
 - (3) General employment services;
 - (4) Occupational medical services;
 - (5) Job analysis and salary programs;
 - (6) Labor relations activities;
 - (7) Personnel development and staffing services, including counseling, career planning, promotion and transfer programs;
 - (8) Personnel policy development;
 - (9) Employee communications;
 - (10) Benefit administration;
 - (11) Employee activity programs;
 - (12) Employee safety programs; and
 - (13) Nontechnical training course development and presentation.