

**§ 36.302**

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[69 FR 12551, Mar. 17, 2004, as amended at 83 FR 63585, Dec. 11, 2018]

**§ 36.302 General.**

(a) This section sets forth procedures for the apportionment among the operations of operating expenses and operating taxes.

(b) As covered in § 36.2 (c) and (d), the treatment of expenses relating to plant furnished to and obtained from others under rental arrangements is consistent with the treatment of such plant.

(c) In accordance with requirements in part 32 § 32.5999 (f) expenses recorded in the expense accounts are segregated in the accounting process among the following subsidiary record categories as appropriate to each account:

- Salaries and Wages
- Benefits
- Rents
- Other Expenses
- Clearances

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

(i) SRCs 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.

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

[52 FR 17229, May 6, 1987, as amended at 83 FR 63586, Dec. 11, 2018]

**PLANT SPECIFIC OPERATIONS EXPENSES**

**§ 36.310 General.**

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

TABLE 1 TO PARAGRAPH (a)

Network Support Expenses .....	Account 6110.
General Support Expenses .....	Account 6120.
Central Office Switching Expenses.	Account 6210.
Operator 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; 69 FR 12551, Mar. 17, 2004; 83 FR 63586, Dec. 11, 2018]

**Federal Communications Commission**

**§ 36.351**

NETWORK SUPPORT/GENERAL SUPPORT EXPENSES

**§ 36.311 Network Support/General Support Expenses—Accounts 6110 and 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:

TABLE 1 TO PARAGRAPH (a)

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

(b) The expenses 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.

[52 FR 17229, May 6, 1987, as amended at 69 FR 12552, Mar. 17, 2004; 83 FR 63586, Dec. 11, 2018]

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 Customer Premises Equipment expenses. These expenses shall be apportioned between state and interstate operations in accordance with the apportionment of the related investment as per §36.142(a).

(c) Expenses related to Customer Premises Equipment shall be assigned to the state operations.

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

CABLE AND WIRE FACILITIES EXPENSES

**§ 36.341 Cable and wire facilities expenses—Account 6410.**

(a) This account includes the expenses for poles, antenna supporting structures, aerial cable, underground cable, buried cable, submarine cable, deep sea cable, intrabuilding network cable, aerial wire, and conduit systems.

(b) The general method of separating cable and wire facilities expenses among the operations is to assign them on the basis of Account 2410—Cable and Wire Facilities.

PLANT NONSPECIFIC OPERATIONS EXPENSES

**§ 36.351 General.**

Plant nonspecific operations expenses include the following accounts:

TABLE 1 TO § 36.351

Other Property Plant and Equipment Expenses.	Account 6510.
Network Operations Expenses	Account 6530.
Access Expenses .....	Account 6540.
Depreciation and Amortization Expenses.	Account 6560.

[83 FR 63586, Dec. 11, 2018]