

AT+T CX 020864
14

3/15/04

S

Federal Communications Commission

§ 32.6712

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 chapter.

(c) Class A companies, except mid-sized incumbent local exchange carriers, shall maintain the following subaccounts for expenses recorded in this account: 6620.1 Wholesale, 6620.2 Retail.

(1) *6620.1 Wholesale*. This subaccount shall include costs associated with telecommunications services provided for resale to other telecommunications carriers.

(2) *6620.2 Retail*. This subaccount shall include costs associated with telecommunications services provided to subscribers who are not telecommunications carriers.

§ 32.6621 Call completion services.

This account shall include costs incurred in helping customers place and complete calls, except directory assistance. This includes handling and recording; intercept; quoting rates, time and charges; and all other activities involved in the manual handling of calls.

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6621 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6622 Number services.

This account shall include costs incurred in providing customer number and classified listings. This includes preparing or purchasing, compiling, and disseminating those listings through directory assistance or other means.

§ 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.

[52 FR 43917, Nov. 17, 1987]

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6623 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6710 Executive and planning.

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6711 and 6712. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6711 and 6712.

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6710 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6711 Executive.

This account shall include costs incurred in 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.

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6711 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6712 Planning.

This account shall include costs incurred in 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.

§ 32.6720

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6712 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6720 General and administrative.

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6721 through 6728. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6721 through 6728.

EFFECTIVE DATE NOTE: At 67 FR 5696, Feb. 6, 2002, § 32.6720 was revised, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003. For the convenience of the user, the revised text is set forth as follows:

§ 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

47 CFR Ch. I (10-1-02 Edition)

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.

(f) Planning and maintaining application systems and databases for general purpose computers.

(g) Providing legal services: This includes conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. Also included are court costs, filing fees, and the costs of outside counsel, depositions, transcripts and witnesses.

(h) Procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

(i) Making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use. This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

(j) Performing general administrative activities not directly charged to the user, and not provided in paragraphs (a) through (i) of this section. This includes providing general

Federal Communications Commission

§ 32.6725

reference libraries, food services (e.g., cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, and telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported.

§ 32.6721 Accounting and finance.

This account shall include costs incurred in 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.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6721 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6722 External relations.

This account shall include costs incurred in maintaining relations with government, regulators, other companies and the general public. This includes:

(a) Reviewing existing or pending legislation (See also account 7370, Special Charges, for lobbying expenses.);

(b) Preparing and presenting information for regulatory purposes, including tariff and service cost filings, and obtaining radio licenses and construction permits;

(c) Performing public relations and non-product-related corporate image advertising activities;

(d) Administering relations, including negotiating contracts (See also Account 6725, Legal.), with telecommunications companies and other utilities, businesses, and industries. This excludes sales contracts (See also Account 6612, Sales.); and

(e) Administering investor relations.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6722 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6723 Human resources.

This account shall include costs incurred in performing personnel administration activities. This includes:

(a) Equal Employment Opportunity and Affirmative Action Programs;

(b) Employee data for forecasting, planning and reporting;

(c) General employment services;

(d) Occupational medical services;

(e) Job analysis and salary programs;

(f) Labor relations activities;

(g) Personnel development and staffing services, including counseling, career planning, promotion and transfer programs;

(h) Personnel policy development;

(i) Employee communications;

(j) Benefit administration;

(k) Employee activity programs;

(l) Employee safety programs; and

(m) Nontechnical training course development and presentation.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6723 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6724 Information management.

This account shall include costs incurred in planning and maintaining application systems and databases for general purpose computers.

[64 FR 50008, Sept. 15, 1999]

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6724 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6725 Legal.

This account shall include costs incurred in providing legal services. This

§ 32.6726

includes conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. Also included are court costs, filing fees, and the costs of outside counsel, depositions, transcripts and witnesses.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6725 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6726 Procurement.

This account shall include costs incurred in procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6726 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6727 Research and development.

(a) This account shall include costs incurred in making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use.

(b) This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6727 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6728 Other general and administrative.

This account shall include costs incurred in performing general administrative activities not directly charged to the user, and not provided for in other accounts. This includes providing general reference libraries, food services (e.g., cafeterias, lunch rooms and

47 CFR Ch. I (10-1-02 Edition)

vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, and telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6728 was removed, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003.

§ 32.6790 Provision for uncollectible notes receivable.

This account shall be charged with amounts concurrently credited to Account 1200, Notes Receivable, or to Account 1201, Notes Receivable Allowance, when such allowance is maintained.

EFFECTIVE DATE NOTE: At 67 FR 5697, Feb. 6, 2002, § 32.6790 was revised, effective Aug. 6, 2002. At 67 FR 20052, Apr. 24, 2002, the effective date was delayed until Jan. 1, 2003. For the convenience of the user, the revised text is set forth as follows:

§ 32.6790 Provision for uncollectible notes receivable.

This account shall be charged with amounts concurrently credited to Account 1170, Receivables.

Subpart F—Instructions For Other Income Accounts

§ 32.6999 General.

(a) *Structure of the Other Income Accounts.* The Other Income Accounts are designed to reflect both operating and nonoperating income items including taxes, extraordinary items and other income and expense items not properly included elsewhere.

(b) *Other Income Accounts Listing.*