**Section 285.2065 Schedule B-7.2: Allowance for Funds Used During Construction**

a) Provide information concerning AFUDC for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided shall include:

1) Amount of AFUDC generated;

2) Amount of AFUDC transferred to plant in service;

3) AFUDC rate; and

4) General narrative summary of the utility's AFUDC policy.

c) Supporting work papers shall include detail of AFUDC for the 12 months of the test year. This detail shall include:

1) Month;

2) Total CWIP balance;

3) CWIP balance accruing AFUDC;

4) CWIP balance not accruing AFUDC;

5) AFUDC accrual rate; and

6) AFUDC generated.

d) Telecommunications carriers shall provide the information required in this Section for IDC rather than AFUDC.