ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 1
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

HH. Transportation Electrification Balancing Account (TEBA)

1. PURPOSE: The purpose of the Transportation Electrification Balancing Account (TEBA) is to track the difference between the actual revenue requirements incurred and the forecast revenue requirements by establishing subaccounts for (1) the Charge Smart and Save Program, authorized in Decision (D.)16-12-065, (2) four Priority Review Projects and one evaluation expense subaccount, authorized in D.18-01-024, (3) the Direct Current Fast Charger (Fast Charge) Make-Ready Program, the Medium and Heavy Duty Vehicle Charging (Fleet Ready) Program, and Program Evaluation expenditures approved in D.18-05-040, (4) vehicle-grid integration pilots approved by Resolution E-5192, (5) PG&E’s portion of the third-party administered statewide transportation electrification infrastructure rebate program approved in D.22-11-040; and (6) the Transportation Electrification Advisory Services (TEAS) program, the proposal of which was authorized in D.21-07-028 and approved in Advice 6883-E, 6883-E-A, and 6883-E-B, by Resolution E-5314. (T)

   D.16-12-065 authorized a cap of up to $130.0 million in capital, O&M, expense, rebate and education and outreach costs for the Charge Smart and Save Program. Of the $130.0 million, there is a $10.0 million cap authorized for Education and Outreach proposal costs.

   D.18-01-024 authorized the following for the Priority Review Projects :(1) Medium Duty/Heavy Duty (MD/HD) Fleet Customer Demonstration Project with a total capital expenditure and expense cap of $3.355 million, (2) School Bus Renewables Integration Project with a total capital expenditure and expense cap of $2.2095 million, (3) Idle Reduction Technology Demonstration Project with a capital expenditure and expense cap of $1.7194 million, (4) Home Charger Information Resource Project with an expense cap of $500,000, and (5) Evaluation expense subaccount with an expense cap of $311,356.

   D.18-05-040 authorized the following for the Standard Review Projects: (1) Fast Charge Program with a total capital expenditure and expense cap of $22.394 million, (2) Fleet Ready Program with a total capital expenditure and expense cap of $236.325 million, and (3) Evaluation expense subaccount with an expense cap of $10.349 million.

   Ordering Paragraph (OP) 7 of the Assigned Commissioner’s Scoping Memo and Ruling in *the Order Instituting Rulemaking to Continue the Development of Rates and Infrastructure for Vehicle Electrification (R.18-12-006)* requires the Investor Owned Utilities (IOUs) to record and track costs associated with hiring a technical facilitator that will organize and facilitate the interagency VGI Working Group. Such costs shall include, but are not limited to: (1) labor costs for Facilitator’s staff and supporting staff, (2) meeting facility rental costs, (3) meals, and (4) travel. PG&E shall track these costs in a separate subaccount within the TEBA.

   Note that disposition of the balance in the VGI Working Group subaccount will be established by a Commission decision through a subsequent application or through other appropriate filings as otherwise authorized by the Commission.

   D. 19-09-006, *Decision Approving the Application of Pacific Gas and Electric Company for the Empower Electric Vehicle Charger Incentive and Education Program* authorized PG&E to establish a new “Empower EV” sub-account in the TEBA to track the difference between the actual revenue requirement incurred and the forecast revenue requirement for the EV Empower Program. Pursuant to Decision D. 19-09-006, PG&E is authorized to recover a revenue requirement associated with up to $4.13 million in expense for the Empower EV Program.

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 2
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

1. PURPOSE (Cont'd): D. 19-11-017, Decision on the Transportation Electrification Pilots for Schools and Parks Pursuant to Assembly Bills 1082 and 1083 authorized PG&E to establish two new subaccounts in the TEBA to track the difference between the actual revenue requirements incurred and the forecast revenue requirements for EV Charge Parks and EV Charge Schools. Pursuant to Decision D. 19-11-017, PG&E is authorized to recover revenue requirements associated with up to $5.54 million and $5.76 million in capital and expense for the EV Charge Parks and EV Charge Schools Pilot Programs, respectively. In addition, the Commission directed PG&E to contribute an amount equal to four percent of the total approved pilot budgets to support evaluation efforts.

   Resolution E-5192 adopted a total budget of $11.7 million for three vehicle-grid integration pilots and authorized PG&E to establish a new one-way subaccount in the TEBA to track and record the difference between actual costs of the pilots and the adopted costs.

   D.22-08-024, Decision Adopting Plug-In Electric Vehicle Submetering Protocol and Electric Vehicle Supply Equipment Communication Protocols, authorized PG&E to establish a memorandum account to track and record the incremental costs associated with implementing the submetering protocol adopted by D.22-08-024 and required that any costs recorded to the new memorandum account be reviewed for reasonableness and cost recovery in a future general rate case.

   D.22-11-040, Decision on Transportation Electrification Policy and Investment, adopts a $1 billion statewide budget for Funding Cycle 1 (FC1), which extends from 2025 through 2029. PG&E and the other investor-owned utilities (IOUs) have a funding cap of $600 million in total for the period from 2025 through 2027, which will be allocated to each Investor Owned Utility (IOU) based on the percentage of electric sales for the IOU in 2024. For the first three-years, program administration costs, will be capped at eight percent of the utilized portion of the approved FC1 program budget; Technical Assistance (TA) program costs will be capped at six percent of the utilized portion of the approved FC1 program budget; ME&O program costs will be capped at six percent of the utilized portion of the approved FC1 program budget; IOU-managed program evaluation will be capped at $3 million; and LITE pilot program costs will be capped at $25 million. Additionally, there is a cap of $21 million cap ($3 million annually) on the Energy Division managed technical support and evaluation budget which is not included in the total $1 billion FC1 budget.

   D. 21-07-028, Decision Setting Near-Term Priorities for Transportation Electrification Investments by the Electrical Corporations, adopts guidance and a streamlined advice letter process for PG&E and the other Electrical Corporations regarding near-term priority transportation electrification investments. D.21-07-028 and Resolution E-5314 imposes a (T)
   budgetary cap of $18.77 million on individual proposals with an aggregate cap of $80 million (T)
   for all near-term priority program proposals submitted via the advice letter process.

2. APPLICABILITY: The TEBA shall apply to all customers under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those schedules or contracts specifically excluded by the Commission.

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ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 3
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

3. REVISION DATES: Disposition of the balances in this account's subaccounts shall be through the Annual Electric True-Up advice letter process, or as otherwise authorized by the Commission.

   Note that disposition of the balance in the VGI Working Group subaccount will be established by a Commission decision through a subsequent application or through other appropriate filings as otherwise authorized by the Commission.

   Note that disposition of the balance in the Electric Vehicle Submetering Memorandum Subaccount will be established through a future GRC decision or as otherwise authorized by the Commission.

4. RATES: None of the subaccounts in the TEBA have a separate rate element.

(D)

5. MD/HD Fleet Demonstration Project Subaccount (L)

   PURPOSE: The purpose of the one-way MD/HD Fleet Demonstration Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement associated with a total expenditure cap of $3,355,000 in capital and expense, costs in the MD/HD Fleet Demonstration Project subaccount.

   ACCOUNTING PROCEDURE: The following entries shall be made:

   a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $3,355,000 expenditure cap associated with capital, and expense costs for the MD/HD Fleet Demonstration Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

   b. A debit entry each month equal to actual expenses incurred:

   c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the MD/HD Fleet Demonstration Project. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

   d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

   e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (L)

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 4
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

(L)

6. School Bus Renewables Integration Subaccount (T)

PURPOSE: The purpose of the one-way School Bus Renewables Integration Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement associated with a total expenditure cap of $2,209,500 in capital and expense in the School Bus Renewables Integration subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $2,209,500 expenditure cap associated with capital and expense costs for the School Bus Renewables Integration Project subaccount. A corresponding debit entry is defined in PG&E’s electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred;

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the School Bus Renewables Integration Project. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment; (L)

d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (L)

(Continued)

(L)

7. Idle Reduction Technology Demonstration Project Subaccount. (T)

PURPOSE: The purpose of the one-way Idle Reduction Technology Demonstration Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement associated with a total expenditure cap of $1,719,400 in capital and expense in the Idle Reduction Technology Demonstration subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $1,719,400 expenditure cap associated with capital and expense costs for the Idle Reduction Technology Demonstration Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred;

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Idle Reduction Technology Demonstration Project. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission;

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 6
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

8. Home Charger Information Resource Project Subaccount (T)

PURPOSE: The purpose of the one-way Home Charger Information Resource Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement up to an expenditure cap of $500,000 in expense in the Home Charger Information Resource Project subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $500,000 expenditure cap associated with the expenses for the Home Charger Information Resource Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred;

c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

9. TEBA Priority Review Projects' Evaluation Expense Subaccount (T)

PURPOSE: The purpose of the one-way TEBA Priority Review Projects' Evaluation Expense subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover an evaluation expense revenue requirement up to an expenditure cap of $311,356 for the priority review projects.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $311,356 evaluation expense cap for the priority review projects. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual evaluation expenses incurred for the priority review projects;

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 7
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

9. TEBA Priority Review Projects' Evaluation Expense Subaccount (Cont'd) (T)

ACCOUNTING PROCEDURE: The following entries shall be made: (Cont'd)

c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

10. Fast Charge Program Subaccount. (T)

PURPOSE: The purpose of the one-way Fast Charge Program subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover a revenue requirement up to an expenditure cap of $22,394,041 in capital and expense in the Fast Charge Program subaccount. (T)

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $22,394,041 expenditure cap associated with capital and expense costs for the Fast Charge Program subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred, excluding O&M expenses; (T)

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Fast Charge Program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 8
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

11. Fleet Ready Program Subaccount (T)

PURPOSE: The purpose of the one-way Fleet Ready Program subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover a revenue requirement up to an expenditure cap of $236,324,660 in capital and expense in the Fleet Ready Program subaccount. (T)

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $236,324,660 expenditure cap associated with capital and expense costs for the Fleet Ready Program subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred, excluding O&M expenses; (T)

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Fleet Ready Program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 9
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

12. TEBA Standard Review Programs' Evaluation Expense Subaccount (T)

PURPOSE: The purpose of the one-way TEBA Standard Review Programs' Evaluation Expense Subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover an evaluation expense revenue requirement up to an expenditure cap of $10,348,748 for the standard review programs.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $10,348,748 evaluation expense cap for the standard review programs. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual evaluation expenses incurred for the standard review programs;

c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

13. Vehicle-Grid Integration (VGI) Working Group Memorandum Subaccount (T)

PURPOSE: The purpose of the VGI Working Group Memorandum Subaccount is to record and track costs associated with hiring a technical facilitator that will organize and facilitate the interagency VGI Working Group. Such costs shall include, but are not limited to: (1) labor costs for Facilitator's staff and supporting staff, (2) meeting facility rental costs, (3) meals, and (4) travel. Pursuant to Ordering Paragraph (OP) 7 of the Assigned Commissioner's Scoping Memo and Ruling in *the Order Instituting Rulemaking to Continue the Development of Rates and Infrastructure for Vehicle Electrification (R.18-12-006),* the Investor Owned Utilities (IOUs) are authorized to create a memorandum account to track the costs associated with hiring a facilitator for a six-month period, with possible extension, and may seek to recover the associated costs by filing a Tier 2 Advice Letter with the Commission.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A debit entry each month equal to expenses incurred;

b. A credit entry to transfer all or a portion of the balance in the VGI Working Group Memorandum Subaccount to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission for future rate recovery; and

c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 10
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

14. Empower EV Subaccount (T)

PURPOSE: The purpose of the one-way EV Empower subaccount is to track the difference between the revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.) 19-09-006, PG&E is authorized to recover a revenue requirement associated with up to $4.13 million in expense, comprised of rebate incentives, IT costs, program administration, marketing, education, and outreach for the EV Empower Program.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $4.13 million revenue requirements associated with the expenses for rebate incentives, IT costs, program administration, marketing, education, and outreach for the EV Empower Program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry equal to recorded program expenses incurred;

c. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

15. EV Charge Parks Subaccount (T)

PURPOSE: The purpose of the one-way EV Charge Parks subaccount is to track the difference between the revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant (T) to Decision (D.) 19-11-017, PG&E is authorized to recover a revenue requirement associated with up to $5.54 million in capital and expense for the deployment of the EV Charge Parks pilot program and ongoing costs necessary to support and maintain the program investments placed in service. In addition, the Commission directed PG&E to contribute an amount equal to four percent of the total approved pilot budget to support evaluation efforts.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $5.54 million expenditure cap associated with capital and expense costs for the EV Charge Parks pilot program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred, including expenses for Commission related evaluation activities, excluding O&M expenses; (T)

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART HH Sheet 11
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

15. EV Charge Parks Subaccount (Cont'd) (T)

ACCOUNTING PROCEDURE (Cont'd): The following entries shall be made:

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the EV Charge Parks pilot program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

d. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

16. EV Charge Schools Subaccount

PURPOSE: The purpose of the one-way EV Charge Schools subaccount is to track the (T)
difference between the revenue requirement incurred and the forecast revenue requirement,
excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant (T)
to Decision (D.) 19-11-017, PG&E is authorized to recover a revenue requirement associated with up to $5.76 million in capital and expense for the deployment of the EV Charge Schools pilot program and ongoing costs necessary to support and maintain the program investments placed in service. In addition, the Commission directed PG&E to contribute an amount equal to four percent of the total approved pilot budget to support evaluation efforts.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted $5.76 million expenditure cap associated with capital and expense costs for the EV Charge Schools pilot program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.

b. A debit entry each month equal to actual expenses incurred, including expenses for Commission related evaluation activities, excluding O&M expenses; (T)

c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the EV Charge Schools pilot program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

(Continued)

16. EV Charge Schools Subaccount (Cont'd) (T)

ACCOUNTING PROCEDURE (Cont'd): The following entries shall be made:

d. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

17. Vehicle Grid Integration Subaccount (T)

PURPOSE: The purpose of the one-way Vehicle Grid Integration subaccount is to track the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts related to the vehicle grid integration pilots adopted by Resolution E-5192. PG&E is authorized to recover up to $11.7 million for the pilots.

ACCOUNTING PROCEDURE: The following entries shall be made each month:

a. A credit entry equal to one-twelfth the adopted annual revenue requirement, net of RF&U related to the vehicle-grid integration pilots. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;

b. A debit entry equal to actual expenses incurred related to Vehicle Grid Integration pilots;

c. A debit or credit entry to transfer the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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18. Electric Vehicle Submetering Memorandum Subaccount (T)

PURPOSE: The purpose of the Electric Vehicle Submetering Memorandum Subaccount is to track and record the incremental costs associated with implementing the Plug-In Electric Vehicle Submetering Protocol approved by D.22-08-024, including administrative, project management, Marketing, Education and Outreach (ME&O), and software development costs of modifying PG&E's billing system and customer tools to integrate the submetering protocol. Disposition of the balance in the account will be determined by a future GRC decision or as otherwise authorized by the Commission.

ACCOUNTING PROCEDURE: The following entries shall be made:

a. A debit entry each month equal to expenses incurred;

b. A debit or credit entry equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with electric vehicle submetering. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

c. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

19. Transportation Electrification Subaccount (T)

PURPOSE: The purpose of the one-way Transportation Electrification Subaccount is to track and record the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts related to the statewide Transportation Electrification rebate program adopted by D.22-11-040. PG&E and the other investor-owned utilities (IOUs) have a funding cap of $600 million in total statewide for the period from 2025 through 2027, which will be allocated to each IOU based on the percentage of electric sales for the IOU in 2024, The Transportation Electrification Subaccount also tracks administrative costs incurred prior to the FC1 launch and PG&E's portion of the Energy Division-managed technical support and evaluation costs, which is capped at $21 million statewide for the period from 2023 through 2029, or $3 million annually statewide.

ACCOUNTING PROCEDURE: The following entries shall be made each month:

a. A credit entry equal to the monthly portion of the adopted revenue requirement, net of RF&U. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;

b. A debit entry equal to actual expenses incurred, including Technical Assistance, IOU-managed program evaluation, and PG&E's portion of third party administered program administration, ME&O, and LITE pilot program costs;

c. A debit entry equal to PG&E's allocation of actual expenses incurred for the Energy Division-managed technical support and evaluation costs;

(Continued)

20. Transportation Electrification Subaccount (Cont'd.)

ACCOUNTING PROCEDURE: (Cont'd.)

d. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

21. TEAS Subaccount

PURPOSE: The purpose of the one-way TEAS Subaccount is to track and record the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts. PG&E is authorized to recover up to $18.77 million for the TEAS program. (T)

ACCOUNTING PROCEDURE: The following entries shall be made each month:

a. A credit entry equal to the monthly portion of the adopted revenue requirement, net of RF&U. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;

b. A debit entry equal to actual expenses incurred;

c. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and

d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)