



GAS PRELIMINARY STATEMENT PART FU
PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - GAS (PIPPMA-G)

Sheet 1

(N)
(N)

FU. PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - GAS (PIPPMA-G)

(N)

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Memorandum Account – Gas (PIPPMA-G) is to track the incremental administrative costs of the PIPP pilots pursuant to Decision (D.) 21-10-012. These costs are incurred solely for the purpose of implementing the PIPP pilots and do not include costs that would have been incurred in the course of administering the CARE program or other existing responsibilities of the utilities or CCAs. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to the currently adopted electric/gas split used for administrative costs for the California Alternate Rates for Energy (CARE) Program.
2. **APPLICABILITY:** The PIPPMA-G shall apply to all gas customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be in gas transportation rates on an equal cents per therm basis through the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA) and addressed in a future cost recovery proceeding, separate application, or as otherwise authorized by the Commission.
4. **RATES:** The PIPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental administrative costs to implement the PIPP Pilot.
 - b. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred if any. 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 debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
 - d. A debit or credit entry, as appropriate, equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries, at a rate equal to one-twelfth 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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(Continued)

Advice 4569-G
Decision D.21-10-012

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

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Resolution