



**GAS PRELIMINARY STATEMENT PART FZ** Sheet 1 (N)  
CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT - GAS (CASBA - G) (N)

FZ. CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT – GAS (CASBA – G) (N)

1. **PURPOSE:** The purpose of the Concurrent Application System Balancing Account – Gas (CASBA – G), a two-way balancing account, is to record and recover the gas portion of PG&E’s proportional share of the CAS development costs. Specifically, the CASBA – G will track the difference between the actual incurred expenses against PG&E’s proportional share of the adopted revenue requirement for gas. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to PG&E’s percentage of electric and gas customers. (N)
2. **APPLICABILITY:** The CASBA – G shall apply to all gas customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the 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) on an annual basis as part of PG&E’s Annual Gas True-up Advice letter filing. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.
4. **RATES:** The CASBA – G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, net of Revenue Fees and Uncollectibles (RF&U):
  1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in the CFCA and NCA;
  2. A debit entry equal to the actual incurred expenses;
  3. A debit or credit entry to transfer the balance or amounts to the CFCA and NCA for true-up in rates; and
  4. A debit or credit entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this subaccount 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. (N)

(Continued)

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