

March 7, 2001

ADVICE 2291-G-A/2077-E-A

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Capital Audit Consultant Cost Memorandum Account (CACCMA)

Purpose

The purpose of this filing is to add gas Preliminary Statement Part AV and electric Preliminary Statement Part U—*Capital Audit Consultant Cost Memorandum Account (CACCMA)*, to Pacific Gas and Electric Company's (PG&E) tariffs in compliance with Ordering Paragraph 12 of PG&E's General Rate Case Decision (D.) 00-02-046 issued February 17, 2000. This filing completely supersedes Advice 2291-G/2077-E filed January 30, 2001.

The Commission's Energy Division, in its review of Advice 2291-G/2077-E has requested that PG&E clarify applicability and disposition (see Revision Date section of CACCMA accounts). Accordingly, PG&E has added or revised language to its proposed CACCMA tariffs regarding applicability and disposition. No protests were received to the original filing.

Background

In Decision 00-02-046, the Commission ordered the Energy Division to conduct an audit of calendar year 1999 distribution capital spending by PG&E. Ordering Paragraph 12 of that decision in relevant part, states:

"The Energy Division shall contract with a consultant who will assess the contribution of PG&E's capital spending to system reliability, capacity and adequacy of service. PG&E shall reimburse the Commission for the cost of this contract. PG&E is authorized to record these costs in a memorandum account. The advice letter shall be effective on completion of review by the Energy Division for compliance with this order.

In compliance with Ordering Paragraph 12, PG&E files this advice letter requesting that the Energy Division review and approve the CACCMA.

Accounting Procedures

PG&E shall maintain the CACCMA by making a debit entry equal to the recorded costs associated with the Energy Division's contract with the capital audit consultant. PG&E has added a new entry for Accounting Procedures (Section 5.b) to indicate treatment of credit entries to the gas and electric CACCMA. Former Section 5.b is re-labeled 5.c. The Energy Division will approve all costs invoiced by the auditors and will identify the amounts to be recorded in the CACCMA, separately for gas and electric consultant costs.

Actual entries to the account will be made when PG&E receives invoices from the auditors and the Energy Division. PG&E will address the disposition of the electric CACCMA balance in its Annual Revenue Adjustment Proceeding (RAP), or as otherwise authorized by the Commission. PG&E will address the disposition of the gas CACCMA in its Cost Allocation Proceeding (CAP) or as otherwise authorized by the Commission.

This filing will not increase any rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

Effective Date

PG&E requests that this filing become effective on **April 16, 2001**, which is 40 days after the date of filing.

Protests

Anyone wishing to protest this filing may do so by sending a letter within 20 days of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

IMC Branch Chief
Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4002
San Francisco, California 94102
Facsimile: (415) 703-2200

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Jerry Royer, Energy Division, at the address shown above. A copy of the protest should be sent via postal mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Les Guliassi
Director, Regulatory Relations
77 Beale Street, Mailcode B10C
P.O. Box 770000
San Francisco, CA 94177
Facsimile: (415) 973-7226

Notice

In accordance with Section III, Paragraph G of General Order 96-A, PG&E is mailing copies of this advice filing to the utilities and interested parties shown on the attached list, and interested parties in A. 97-12-020. Address changes should be directed to Nelia Avendano at (415) 973-3529.

Vice President – Regulatory Relations

cc: Service List – A. 97-12-020 (via electronic mail)

Attachments



PRELIMINARY STATEMENT
(Continued)

AV. CAPITAL AUDIT CONSULTANT COST MEMORANDUM ACCOUNT (CACCMA)

(N)

1. PURPOSE:

The purpose of the gas CACCMA is to record payments made by PG&E to the California Public Utilities Commission to reimburse the Commission for the costs of an Energy Division contract with a consultant required by Ordering Paragraph 12 of PG&E's 1999 General Rate Case decision (Decision 00-02-046). The Energy Division consultant study required by Ordering Paragraph 12 will assess the contribution of distribution capital spending in 1999 to system reliability, capacity and adequacy of service.

2. APPLICABILITY:

The CACCMA shall apply to all customer classes, except for those specifically excluded by the CPUC.

3. REVISION DATE:

The revision date applicable to the CACCMA shall coincide with the revision date of the Biennial Cost Allocation Proceeding or at other times, as authorized by the CPUC.

4. CACCMA RATES:

The CACCMA does not currently have a rate component.

5. ACCOUNTING PROCEDURE:

PG&E shall maintain the CACCMA by making entries to this account as follows:

- a. A debit entry equal to the recorded costs associated with or related to Energy Division's contract with the capital audit consultant. Prior Energy Division approval must be received for all costs invoiced by the auditors.
- b. A credit entry to transfer all or a portion of the balance in the CACCMA to other balancing accounts for future rate recovery, as may be approved by the CPUC.
- c. A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after Item 5.a., above, 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, G.13 or its successor.

(N)



Pacific Gas and Electric Company
San Francisco, California

Cancelling

Revised
Revised

Cal. P.U.C. Sheet No.
Cal. P.U.C. Sheet No.

20433-G
20358-G

TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part A	Description of Service Area & General Requirements	14615 to 14623,18797-G
Part B	Default Tariff Rate Components	20242,20243,20244,20245,20246, 20247,20248,20249,18643,20267,20103,20268,20269,20270,20319,19207,19811-G
Part C	Gas Accounting Terms and Definitions	18965,20023,19577,18968,18047,20042,20025,20026,20027,18314,18315,18316-G
Part D	Purchased Gas Account.....	18971,18786,18055,18972-G
Part E	Not Being Used	
Part F	Core Fixed Cost Account.....	19199,20028,19201-G
Part G	Noncore Fixed Cost Account.....	18974-G
Part H	Not Being Used	
Part I	Noncore Brokerage Fee Balancing Account.....	18061-G
Part J	Noncore Customer Class Charge Account.....	19202-G
Part K	Enhanced Oil Recovery Account.....	17360-G
Part L	Balancing Charge Account.....	20029,20030-G
Part M	Core Subscription Phase-Out Account.....	18456-G
Part N	Not Being Used	
Part O	CPUC Reimbursement Fee	19985-G
Part P	Income Tax Component of Contributions Provision	14224,13501-G
Part Q	Not Being Used	
Part R	Not Being Used	
Part S	Interest.....	12773-G
Part T	Tax Reform Act of 1986.....	12775-G
Part U	Core Brokerage Fee Balancing Account.....	18065-G
Part V	California Alternate Rates For Energy Account.....	18066-G
Part W	Cogeneration Distribution Shortfall Account.....	19203-G
Part X	Natural Gas Vehicle Balancing Account.....	18068,18069-G
Part Y	Customer Energy Efficiency Adjustment.....	18551,18552,18553-G
Part Z	Energy Efficiency California Energy Commission Memorandum Account.....	19880-G
Part AA	Not Being Used	
Part AB	Not Being Used	
Part AC	Catastrophic Event Memorandum Account.....	14178,14179-G
Part AD	Not Being Used	
Part AE	Core Pipeline Demand Charge Account.....	18976,18977,18978-G
Part AF	Noncore Interstate Transition Cost Surcharge Account.....	18979-G
Part AG	CORE FIRM Storage Account.....	20031-G
Part AH	Air Quality Adjustment Clause.....	14928 to 14930-G
Part AI	Applicant Installation Trench Inspection Deferred Account.....	19533-G
Part AJ	Applicant Installation Trench Inspection Memorandum Account.....	19534-G
Part AK	Not Being Used	
Part AL	Not Being Used	
Part AM	Not Being Used	
Part AN	Hazardous Substance Mechanism.....	16979,16980,16692 to 16694-G
Part AO	Not Being Used	
Part AP	Not Being Used	
Part AQ	Pipeline Expansion Balancing Account.....	16519 to 16521-G
Part AR	Demand-Side Management Tax Change Memorandum Account.....	16502-G
Part AS	Not Being Used	
Part AT	Not Being Used	
Part AU	Allocation of Residual Costs Memorandum Account.....	19933,19934-G
Part AV	Capital Audit Consultant Cost Memorandum Account.....	20432-G (N)

(Continued)

Advice Letter No. 2291-G-A
Decision No. 00-02-046

Issued by
DeAnn Hapner
Vice President
Regulatory Relations

Date Filed March 7, 2001
Effective
Resolution No.



TABLE OF CONTENTS

	CAL P.U.C. SHEET NO.	
Title Page	11271-G	
Table of Contents:		
Rate Schedules	20434,20323-G	(T)
Preliminary Statements	20433-G	(T)
Rules	20101-G	
Maps, Contracts and Deviations	20091-G	
Sample Forms	20148,19381,20089,20145,19708-G	

RATE SCHEDULES

RESIDENTIAL

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
G-1	Residential Service	20250,18597-G
GM	Master-Metered Multifamily Service	20251,19843,18599-G
GS	Multifamily Service	20252,19301,18601-G
GT	Mobilehome Park Service	20253,19302-G
G-10	Service to Company Employees	11318-G
GL-1	Residential CARE Program Service	20254,18603-G
GML	Master-Metered Multifamily CARE Program Service	20255,19844,18605-G
GSL	Multifamily CARE Program Service	20256,19304,18607-G
GTL	Mobilehome Park CARE Program Service	20257,20258,18608-G
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge	19986-G

NONRESIDENTIAL

G-NR1	Gas Service to Small Commercial Customers	20259,18980-G
G-NR2	Gas Service to Large Commercial Customers	20260,18981-G
G-CP	Gas Procurement Service to Core End-Use Customers	20261-G
G-CSP	Core Subscription Gas Procurement Service to Noncore End-Use Customers	20320,20152,20153-G
G-NT	Gas Transportation Service to Noncore End-Use Customers	19641,20271,18361,18111-G
G-COG	Gas Transportation Service to Cogeneration Facilities	20106,19794,18114,18985-G
G-EG	Gas Transportation Service to Electric Generation	19942,19423-G
G-30	Public Outdoor Lighting Service	20272,17050-G
G-WSL	Gas Transportation Service to Wholesale/Resale Customers ..	19944,19253,19254,18120-G
G-BAL	Gas Balancing Service for Intrastate Transportation Customers	20032 to 20045-G

(Continued)