

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



April 23, 2020

**Advice Letter 5751-E**

Erik Jacobson  
Director, Regulatory Relations  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177

**SUBJECT: Clean-Up of Electric Preliminary Statements Part CP, Part HM and Part HS**

Dear Mr. Jacobson:

Advice Letter 5751-E is effective as of January 31, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Edward Randolph".

Edward Randolph  
Deputy Executive Director for Energy and Climate Policy/  
Director, Energy Division



January 31, 2020

**Advice 5751-E**

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: Clean-Up of Electric Preliminary Statements Part CP, Part HM and Part HS**

Pacific Gas and Electric Company (PG&E) hereby submits revisions to its gas and electric tariffs. The affected tariff sheets are listed on the enclosed Attachment 1.

**Purpose**

The purpose of this advice letter is to make minor revisions to various tariffs in PG&E's tariff book to correct typos, and to consolidate language in these preliminary statements that was approved in multiple advice letters. The revisions are either non-substantial editorial change to the text of a tariff or revisions in compliance with specific requirements of a statute or Commission order. The submittal will not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

**Tariff Revisions**

A matrix describing all tariff revisions is below. In addition, where tariffs have been revised, the redlines of the current tariffs are provided as Attachment 2.

#	Tariff	Location	Modification/Additional Information
1.	<b>Electric Preliminary Statement Part CP - <i>Energy Resource Recovery Account</i></b>	Sheet 5 to 10	<ul style="list-style-type: none"><li>• Renumber section headings</li></ul>

#	Tariff	Location	Modification/Additional Information
		Sheet 9 Accounting Procedures	<ul style="list-style-type: none"> <li>Consolidating tariff language that has already been submitted and approved by the Commission. On August 6, 2018, PG&amp;E submitted Advice 5351-E to add entries in the accounting procedures to reflecting the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount. Advice 5351-E was approved on January 24, 2019 with an effective date of September 6, 2018</li> <li>On January 11, 2019 PG&amp;E submitted substitute sheets for Advice 5351-E to add back in inadvertent omission in the tariff language describing the CS-GT program premium in the Public Policy Balancing Account (PPBA), CS-GT subaccount and the offsetting entry in the Energy Resource Recovery Account (ERRA) This is incorporated into the tariff.</li> </ul>
2.	<b>Electric Preliminary Statement Part HS - Portfolio Allocation Balancing Account (PABA)</b>	Sheet 4 to 5	<ul style="list-style-type: none"> <li>Renumber section headings</li> </ul>
		Sheet 4 Accounting Procedures	<ul style="list-style-type: none"> <li>Consolidating tariff language that has already been submitted and approved by the Commission. The Fuel cost Section under Accounting procedures was approved with Advice 5440-E on May 3, 2019 with an effective date of January 1, 2019</li> </ul>

#	Tariff	Location	Modification/Additional Information
3.	<b>Electric Preliminary Statement Part HM –</b> <i>Public Policy Charge Balancing Account (PPCBA)</i>	Sheet 2	<ul style="list-style-type: none"> <li>On August 6, 2018, PG&amp;E submitted Advice Letter 5351-E, which included new Electric Preliminary Statement HM. At the request of Energy Division, PG&amp;E submitted Substitute Sheets for 5351-E on January 11, 2019 to include new tariff language to CPUC Sheet No. 42852-E and 42853-E. PG&amp;E inadvertently included the new language on only, Sheet 42852-E* and part of 42853-E*.</li> <li>On August 20, 2018, PG&amp;E submitted Advice Letter 5363-E, which impacted Electric Preliminary Statement HM. Because this was written before 5351-E's Substitute Sheets, no tariff changes were made to Sheet 42852-E*. Changes were made to the original 42852-E with a new Sheet No. 42963-E. 5351-E and 5363-E were both approved on January 24, 2019 causing 5363-E's Sheet 42963-E and 5351-E's Sheet 42853-E* of Electric Prelim HM to be effective. The tariff changes from 5351-E and 5363-E were never combined.</li> <li>PG&amp;E is consolidating tariff changes from 5351-E, the Substitute Sheets for 5351-E, and 5363-E to the current and effective Electric Preliminary Statement HM.</li> </ul>

### **Protests**

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than February 20, 2020, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division  
ED Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102  
Facsimile: (415) 703-2200  
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Erik Jacobson  
Director, Regulatory Relations  
c/o Megan Lawson  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B13U  
P.O. Box 770000  
San Francisco, California 94177

Facsimile: (415) 973-3582  
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

### **Effective Date**

PG&E requests that this Tier 1 advice submittal become effective upon date of submittal, which is January 31, 2020.

### **Notice**

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process\_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

\_\_\_\_\_/S/

Erik Jacobson  
Director, Regulatory Relations

### **Attachments**

Attachment 1 - Tariffs  
Attachment 2 - Redline Tariff



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 E)

Utility type:

☒ ELC ☐ GAS ☐ WATER  
☐ PLC ☐ HEAT

Contact Person: Annie Ho

Phone #: (415) 973-8794

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: AMHP@pge.com

### EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas      WATER = Water  
PLC = Pipeline      HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 5751-E

Tier Designation: 1

Subject of AL: Clean-Up of Electric Preliminary Statements Part CP, Part HM and Part HS

Keywords (choose from CPUC listing): Compliance,

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested? ☐ Yes ☒ No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? ☐ Yes ☒ No

Requested effective date: 1/31/20

No. of tariff sheets: 14

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Electric Preliminary Statement Part CP, Electric Preliminary Statement Part HS, Electric Preliminary Statement Part HM

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets: 5715-E

<sup>1</sup>Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Erik Jacobson, c/o Megan Lawson  
Title: Director, Regulatory Relations  
Utility Name: Pacific Gas and Electric Company  
Address: 77 Beale Street, Mail Code B13U  
City: San Francisco, CA 94177  
State: California Zip: 94177  
Telephone (xxx) xxx-xxxx: (415)973-2093  
Facsimile (xxx) xxx-xxxx: (415)973-3582  
Email: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: District of Columbia Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

Clear Form

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
46118-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 5	43454-E
46119-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 6	43455-E
46120-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 7	43456-E
46121-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 8	43457-E
46122-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 9	45241-E
46123-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 10	45242-E
46124-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 2	44037-E
46125-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 3	44716-E
46126-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 4	44717-E
46127-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 4	45243-E
46128-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 5	45244-E
46129-E	ELECTRIC TABLE OF CONTENTS Sheet 1	46108-E
46130-E	ELECTRIC TABLE OF CONTENTS Sheet 13	45881-E
46131-E	ELECTRIC TABLE OF CONTENTS Sheet 17	45751-E*





**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 5

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Utility-Owned Generation Related Entries:

- g) A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS), transferred from UGBA; (T)
- h) a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation), transferred from UGBA; (T)

CAISO Related Entries:

- i) A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA); (T)
- j) A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA; (T)
- k) A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA; (T)
- l) A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights; (T)
- m) A credit or debit entry equal to the revenues or costs related to convergence bidding; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 6

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**5. ACCOUNTING PROCEDURES: (Cont'd)**

**Fuel Costs:**

- n) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA; (T)

**Contract Costs:**

- o) A debit entry equal to short-term bilateral contract obligations; (T)
- p) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS; (T)
- q) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts; (T)
- r) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ; (T)

**GHG Costs:**

- s) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 7

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**5. ACCOUNTING PROCEDURES: (Cont'd)**

**Miscellaneous Costs:**

- t) A debit entry equal to financial hedging contract obligations; (T)
- u) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments; (T)
- v) A debit entry equal to any other power costs associated with procurement; (T)
- w) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission; (T)
- x) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable; (T)
- y) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 8

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**5. ACCOUNTING PROCEDURES: (Cont'd.)**

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

- z) A credit or debit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, equal to Solar Charge rate associated with these resources, multiplied by the kWh delivered under the GTSR Program to Schedule E-GT customers for the month, and/or entry to reflect any subsequent true-up of the interim pool renewable expense to actual costs. (T)
- aa) A credit or debit entry to reflect the Program Charge expense associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-GT, equal to the Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)
- ab) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)/(L)  
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|  
(L)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**5. ACCOUNTING PROCEDURES: (Cont'd.)**

- (L)
- ac) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed. (T)
- ad) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s) (T)
- The following entries reflect the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027: (N)
- ae) A credit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding debit entry is recorded in the PPCBA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly. (N)
- (L)
- (L)



**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 10

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

5. ACCOUNTING PROCEDURES: (Cont'd.) (L)
- The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission: (L)
- ag) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below. (T)/(L)
- ah) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and (L)
- ai) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; (L)

**6. PCIA FINANCING SUBACCOUNT**

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

- a) A credit/debit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding debit/credit entry is reflected in Accounting Procedure 5ac above.
- b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.
- c) A monthly entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 2

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

**5. ACCOUNTING PROCEDURE (Cont'd):**

**A. DAC-GT Subaccount (Cont'd):**

- c. A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding credit entry is recorded in the ERRR). Currently, all existing E-GT resources supporting the program qualify for DACGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.
- d. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers.
- e. A debit entry equal to costs of unsubscribed energy from DAC-GT dedicated resources.
- f. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources.
- g. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and overhead, material and contract costs associated with but not limited to include I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment process.
- h. A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs.
- i. 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.

(T)  
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|  
(T)

**B. CS-GT Subaccount**

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.

(L)  
(L)

(Continued)





**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 3

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

**B. CS-GT Subaccount** (Cont'd):

- c. A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the CS-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium with an adjustment for the CS-GT resource specific solar generation rate and solar value adjustments, excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered participating customers for the month. (A corresponding credit entry is recorded in the ERRA). Currently, all existing E-GT resources supporting the program qualify for DACGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.
- d. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.
- 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)  
—  
(L)  
(T)  
—  
(T)

**C. DAC-SASH Subaccount**

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to record the remittance to Program Administrator to cover costs associated with the program.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. A entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(L)  
(L)

(Continued)





**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 4

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

**D. Public Policy Charge Programs Subaccount**

- a. A debit entry, as appropriate, to record the transfer of amounts from the SJVDAC DGPMA as approved by the CPUC to record the adopted cost recovery.
- b. A debit entry, as appropriate, to record the transfer of amounts from the NEMBA as approved by the CPUC to record the adopted cost recovery.
- c. A debit entry equal to one-twelfth of the annual authorized revenue requirement (including Revenue Fees and Uncollectible (RF&U) accounts expense) for the San Joaquin Valley Disadvantaged Communities Pilot Projects.
- d. A debit entry equal to the program costs for the BTM Thermal Storage Program that shall not exceed the authorized budget.
- e. A credit entry equal to public policy revenues associated to recover the adopted cost with the programs tracked in this subaccount.
- f. A debit or credit entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(L)

(L)



**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 4

**HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

**5. ACCOUNTING PROCEDURES: (Cont'd.)**

- Fuel Cost (continued) (N)
- x. A debit entry for nuclear fuel carrying costs equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (N)
- Contract Costs:
- y. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC. (T)
- z. A debit entry equal to bilateral contract obligations. (T)
- aa. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS. (T)
- ab. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts. (T)
- ac. A debit or credit entry equal to the cost or revenue associated with combined heat and power systems authorized in D.09-12-042, D.10-12-055 and D.11-04-033, and defined in PG&E's tariffs E-CHP, E-CHPS, and E-CHPSA. (T)
- GHG Costs:
- ad. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts. (T)
- Miscellaneous Costs
- ae. A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of prepayments, credit and collateral payments. (T)
- af. A debit entry equal to any other power costs associated with procurement. (T)
- ag. A credit/debit entry to transfer/repay the undercollection due to the PCIA revenue shortfall from the applicable PABA subaccount to the PUBA. The PCIA revenue shortfall is equal to the difference between the uncapped vintaged PCIA rate by customer class minus the capped vintaged PCIA rate by customer class applicable to departing load customers, net of RF&U, multiplied by the departing load's usage by customer class for each vintage. The PCIA revenue shortfall is mapped to the PABA vintage subaccounts based on incremental revenue shortfall rates. Corresponding debit/credit entries will be recorded in the PCIA Undercollection Balancing Account (PUBA), Electric Preliminary Statement Part HZ, based on the cumulative revenue shortfall rates, by customer vintage. (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- ah. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC. (T)

Interest:

- ai. 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. (T)

6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

The purpose of the PCIA Subaccount is an interim subaccount that tracks the difference between the actual PCIA revenue based on currently effective PCIA rates and the imputed PCIA revenue based on the PCIA rates proposed in PG&E's currently pending ERRA Forecast proceeding in the event the rates in that proceeding are approved after January 1st.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month, or as applicable, excluding an allowance for RF&U account expense, until the authorized PCIA rate is implemented:

- a) A debit entry equal to imputed PCIA revenue based on the PCIA rate as adopted by the Commission;
- b) A credit or debit entry equal to the recorded PCIA revenues; and
- c) A credit or debit entry to transfer the balance as authorized by the Commission.



**ELECTRIC TABLE OF CONTENTS**

Sheet 1

**TABLE OF CONTENTS**

<b>SCHEDULE</b>	<b>TITLE OF SHEET</b>	<b>CAL P.U.C. SHEET NO.</b>
Title Page .....		<b>46129E</b> (T)
Rate Schedules.....	45400,45401,45402,45403,45742,45405,43935,44177-E	
Preliminary Statements.....	45406,44687,42856*, <b>46130</b> ,41723,40591,44724, <b>46131</b> -E	(T)
Rules .....	45270,43023,46109-E	
Maps, Contracts and Deviations .....	37960-E	
Sample Forms....	40925*,37631,45743,41573*, 37632,41152*,41153,37769,44035,40671,37169-E	

(Continued)

Advice 5751-E  
Decision

Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted January 31, 2020  
Effective January 31, 2020  
Resolution



**ELECTRIC TABLE OF CONTENTS**

Sheet 13

<b>SCHEDULE</b>	<b>TITLE OF SHEET</b>	<b>CAL P.U.C. SHEET NO.</b>
<b>Preliminary Statements (Cont'd)</b>		
Part CG	Utility Generation Balancing Account .....	43449,44453-E
Part CH	Utility Retained Generation Income Tax Memorandum Account .....	20502-E
Part CJ	Negative Ongoing Transition Charge Memorandum Account.....	25999-E
Part CK	Distribution Bypass Deferral Rate Memorandum Account .....	20619-E
Part CP	Energy Resource Recovery Account.....	43451,30255,43452,45687, <b>46118</b> , (T)
		<b>46119,46120,46121,46122,46123-E</b> (T)
Part CQ	Modified Transition Cost Balancing Account.....	43459,45688-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	40829,40544,41717,45867-E

(Continued)



**ELECTRIC TABLE OF CONTENTS**

Sheet 17

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements (Cont'd)		
Part GA	Greenhouse Gas Expense Memorandum Account.....	32419,32420-E
Part GB	Greenhouse Gas Revenue Balancing Account.....	35256,40560-E
Part GC	California Energy Systems for the 21 <sup>st</sup> Century Balancing Account.....	40561-E
Part GD	Smart Grid Pilot Deployment Project Balancing Account.....	32540,32541, 32542-E
Part GE	Statewide Marketing, Education and Outreach Expenditure Balancing Account.....	37728-E
Part GF	Customer Data Access Balancing Account – Electric.....	33136-E
Part GH	Mobile Home Park Balancing Account - Electric.....	41091,41092-E
Part GI	Energy Data Center Memorandum Account – Electric.....	33940-E
Part GJ	Major Emergency Balancing Account (MEBA).....	40563-E
Part GK	SmartMeter™ Opt-Out Program Balancing Account - Electric (SOPBA-E).....	35625,35626,35627-E
Part GL	Hydro Licensing Balancing Account (HLBA).....	40564-E
Part GM	Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA).....	40565-E
Part GN	San Francisco Incandescent Streetlight Replacement Account.....	34364-E
Part GO	Disconnection Memorandum Account - Electric (DMA-E).....	34604-E
Part GP	Green Tariff Shared Renewables Memorandum Account (GTSRMA).....	40566,40567, 40567-E
Part GQ	Energy Efficiency Financing Balancing Account – Electric (EEFMA-E).....	35292,35293,35294-E
Part GR	Green Tariff Shared Renewables Balancing Account (GTSRBA).....	40569,40570,35377-E
Part GS	Residential Rate Reform Memorandum Account (RRRMA).....	40571,40572-E
Part GT	Assembly Bill 802 Memorandum Account - Electric.....	40573-E
Part GU	Z-Factor Memorandum Account (ZFMA-E).....	40574-E
Part GV	Distribution Interconnection Memorandum Account (DIMA).....	40575-E
Part GY	Electric Vehicle Program Balancing Account (EVPBA).....	40576-E
Part GZ	Distributed Energy Resources Distribution Deferral Account.....	43656,43657,43658-E
Part HA	Avoided Cost Calculator Memorandum Account.....	40000-E
Part HB	Distribution Resources Plan Demonstration Balancing Account.....	40577-E
Part HC	Rule 20A Balancing Account.....	41736-E
Part HD	Tax Memorandum Account (TMA-E).....	41088-E
Part HE	Executive Compensation Memorandum Account (ECMA-E).....	40699,40700-E
Part HF	Distribution Resources Plan Tools Memorandum Account (DRPTMA).....	42139,42140-E
Part HG	Emergency Consumer Protections Memorandum Account - Electric (WCPMA-E).....	43007,44720,44215-E
Part HH	Transportation Electrification Balancing Account (TEBA).....	44688,44689,44690,44691, 42579,42580,42581,44692-E
Part HI	Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA).....	41781-E
Part HK	Diablo Canyon Retirement Balancing Account.....	42161, 43668-E
Part HL	Wildfire Expense Memorandum Account (WEMA-E).....	42604, 42605-E
Part HM	Public Policy Charge Balancing Account (PPCBA).....	44715, <b>46124,46125,46126-E</b> (T)
Part HQ	Fire Risk Mitigation Memorandum Account (FRMMA).....	43314-E
Part HR	Net Energy Metering (NEM) Balancing Account (NEMBA).....	43317-E
Part HS	Portfolio Allocation Balancing Account (PABA).....	43461,45689,45744, <b>46127,46128-E</b> (T)
Part HT	Officer Compensation Memorandum Account (OCMA-E).....	43629,43630-E
Part HU	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account.....	44053-E
Part HX	Wildfire Plan Memorandum Account (WPMA).....	44450-E
Part IB	General Rate Case Memorandum Account – Electric (GRCMA-E).....	45750*,45751*-E

(Continued)

## **Attachment 2**

### **Redline Tariffs**

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 5

## CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

## 5. ACCOUNTING PROCEDURES: (Cont'd)

## Utility-Owned Generation Related Entries:

- eg)** A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS), transferred from UGBA;
- fh)** a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation), transferred from UGBA;

## CAISO Related Entries:

- gi)** A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA);
- hj)** A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA;
- ik)** A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA;
- jl)** A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights;
- km)** A credit or debit entry equal to the revenues or costs related to convergence bidding;

(Continued)

Advice	5440-E	Issued by	Submitted	December 10, 2018
Decision	18-10-019	<b>Robert S. Kenney</b>	Effective	January 1, 2019
		Vice President, Regulatory Affairs	Resolution	



**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 6

## CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

## 5. ACCOUNTING PROCEDURES: (Cont'd)

## Fuel Costs:

~~ln~~) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA;

## Contract Costs:

~~mo~~) A debit entry equal to short-term bilateral contract obligations;

~~np~~) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS;

~~eq~~) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts;

~~pr~~) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ;

## GHG Costs:

~~qs~~) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts;

(Continued)

<i>Advice</i>	5440-E	<i>Issued by</i>	<i>Submitted</i>	December 10, 2018
<i>Decision</i>	18-10-019	<b>Robert S. Kenney</b>	<i>Effective</i>	January 1, 2019
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 7

## CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

## 5. ACCOUNTING PROCEDURES: (Cont'd)

## Miscellaneous Costs:

- ~~ft~~) A debit entry equal to financial hedging contract obligations;
- ~~su~~) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments;
- ~~ty~~) A debit entry equal to any other power costs associated with procurement;
- ~~uw~~) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission;
- ~~vx~~) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable;
- ~~wy~~) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045;

(Continued)

<i>Advice</i>	5440-E	<i>Issued by</i>	<i>Submitted</i>	December 10, 2018
<i>Decision</i>	18-10-019	<b>Robert S. Kenney</b>	<i>Effective</i>	January 1, 2019
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

~~xz~~) A credit or debit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, equal to Solar Charge rate associated with these resources, multiplied by the kWh delivered under the GTSR Program to Schedule E-GT customers for the month, and/or entry to reflect any subsequent true-up of the interim pool renewable expense to actual costs.

yaa) A credit or debit entry to reflect the Program Charge expense associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-GT, equal to the Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

(Continued)

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**5. ACCOUNTING PROCEDURES: (Cont'd.)**

**zab**) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

**aaac**) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.

**abad**) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s)

The following entries reflect the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027:

**ae**) A credit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding debit entry is recorded in the PPCBA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

af) A credit to reflect the net renewable resource costs and other generation-related program charges used to support the CS-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium with an adjustment for the CS-GT resource specific solar generation rate and solar value adjustments, excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered participating customers for the month. (A corresponding credit entry is recorded in the PPCBA).

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

~~acag~~) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below.

~~adah~~) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and

~~aeai~~) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;

**ELECTRIC PRELIMINARY STATEMENT PART CP**  
**ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 10

**CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)**

**6. PCIA FINANCING SUBACCOUNT**

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

- a) A credit/debit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding debit/credit entry is reflected in Accounting Procedure 5ac above.
- b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.
- c) A monthly entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)

<i>Advice</i>	5624-E	<i>Issued by</i>	<i>Submitted</i>	<u>August 30, 2019</u>
<i>Decision</i>	18-10-019	<b>Robert S. Kenney</b>	<i>Effective</i>	<u>September 30, 2019</u>
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	<u></u>



**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 2

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

**A. DAC-GT Subaccount (Cont'd):**

- c. A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding credit entry is recorded in the ERRR). Currently, all existing E-GT resources supporting the program qualify for DACGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.
- d. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers.
- e. A debit entry equal to costs of unsubscribed energy from DAC-GT dedicated resources.
- f. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources.
- c. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and overhead, material and contract costs associated with but not limited to include I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment process.
- d. A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs.
- 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.

**B. CS-GT Subaccount**

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the CS-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium with an adjustment for the CS-GT resource specific solar generation rate and solar value adjustments, excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered participating

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 2

customers for the month. (A corresponding credit entry is recorded in the ERRR).  
Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.

(Continued)

Advice	5520-E	Issued by	Submitted	April 5, 2019
Decision		<b>Robert S. Kenney</b>	Effective	April 5, 2019
		Vice President, Regulatory Affairs	Resolution	





**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 3

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

**B. CS-GT Subaccount** (Cont'd):

- d. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.
- 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.

**C. DAC-SASH Subaccount**

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to record the remittance to Program Administrator to cover costs associated with the program.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. A entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

**D. Public Policy Charge Programs Subaccount**

- a. A debit entry, as appropriate, to record the transfer of amounts from the SJVDAC DGPMAs as approved by the CPUC to record the adopted cost recovery.
- b. A debit entry, as appropriate, to record the transfer of amounts from the NEMBA as approved by the CPUC to record the adopted cost recovery.
- c. A debit entry equal to one-twelfth of the annual authorized revenue requirement (including Revenue Fees and Uncollectible (RF&U) accounts expense) for the San Joaquin Valley Disadvantaged Communities Pilot Projects.
- d. A debit entry equal to the program costs for the BTM Thermal Storage Program that shall not exceed the authorized budget.
- e. A credit entry equal to public policy revenues associated to recover the adopted cost with the programs tracked in this subaccount.

(Continued)

Advice 5586-E  
Decision 19-06-032

Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted	July 12, 2019
Effective	July 12, 2019
Resolution	



**ELECTRIC PRELIMINARY STATEMENT PART HM**  
**PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 4

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

**D. Public Policy Charge Programs Subaccount (Cont'd)**

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

**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 4

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Fuel Costs (continued)

x. A debit entry for nuclear fuel carrying costs equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

Contract Costs:

yy. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC.

wz. A debit entry equal to bilateral contract obligations.

xaa. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS.

yab. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts.

zac. A debit or credit entry equal to the cost or revenue associated with combined heat and power systems authorized in D.09-12-042, D.10-12-055 and D.11-04-033, and defined in PG&E's tariffs E-CHP, E-CHPS, and E-CHPSA.

GHG Costs:

aaad. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts.

Miscellaneous Costs

abae. A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of prepayments, credit and collateral payments.

aeaf. A debit entry equal to any other power costs associated with procurement.

age. A credit/debit entry to transfer/repay the undercollection due to the PCIA revenue shortfall from the applicable PABA subaccount to the PUBA. The PCIA revenue shortfall is equal to the difference between the uncapped vintaged PCIA rate by customer class minus the capped vintaged PCIA rate by customer class applicable to departing load customers, net of RF&U, multiplied by the departing load's usage by customer class for each vintage. The PCIA revenue shortfall is mapped to the PABA vintage subaccounts based on incremental revenue shortfall rates. Corresponding debit/credit entries will be recorded in the PCIA Undercollection Balancing Account (PUBA), Electric Preliminary Statement Part HZ, based on the cumulative revenue shortfall rates, by customer vintage.

(Continued)

**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

**aeahg.** A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.

Interest:

**afai.** 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.

6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

The purpose of the PCIA Subaccount is an interim subaccount that tracks the difference between the actual PCIA revenue based on currently effective PCIA rates and the imputed PCIA revenue based on the PCIA rates proposed in PG&E's currently pending ERRRA Forecast proceeding in the event the rates in that proceeding are approved after January 1st.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month, or as applicable, excluding an allowance for RF&U account expense, until the authorized PCIA rate is implemented:

- a) A debit entry equal to imputed PCIA revenue based on the PCIA rate as adopted by the Commission;
- b) A credit or debit entry equal to the recorded PCIA revenues; and
- c) A credit or debit entry to transfer the balance as authorized by the Commission.

**PG&E Gas and Electric  
Advice Submittal List  
General Order 96-B, Section IV**

AT&T	Downey & Brand	Pioneer Community Energy
Albion Power Company	East Bay Community Energy	Praxair
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	
	Energy Management Service	Redwood Coast Energy Authority
Alta Power Group, LLC	Engineers and Scientists of California	Regulatory & Cogeneration Service, Inc.
Anderson & Poole	Evaluation + Strategy for Social	SCD Energy Solutions
	Innovation	
Atlas ReFuel	GenOn Energy, Inc.	SCE
BART	Goodin, MacBride, Squeri, Schlotz &	SDG&E and SoCalGas
	Ritchie	
Barkovich & Yap, Inc.	Green Charge Networks	SPURR
P.C. CalCom Solar	Green Power Institute	San Francisco Water Power and Sewer
California Cotton Ginners & Growers Assn	Hanna & Morton	Seattle City Light
California Energy Commission	ICF	Sempra Utilities
California Public Utilities Commission	IGS Energy	Southern California Edison Company
California State Association of Counties	International Power Technology	Southern California Gas Company
Calpine	Intestate Gas Services, Inc.	Spark Energy
	Kelly Group	Sun Light & Power
Cameron-Daniel, P.C.	Ken Bohn Consulting	Sunshine Design
Casner, Steve	Keyes & Fox LLP	Tecogen, Inc.
Cenergy Power	Leviton Manufacturing Co., Inc. Linde	TerraVerde Renewable Partners
Center for Biological Diversity	Los Angeles County Integrated	Tiger Natural Gas, Inc.
	Waste Management Task Force	
Chevron Pipeline and Power	Los Angeles Dept of Water & Power	TransCanada
City of Palo Alto	MRW & Associates	Troutman Sanders LLP
	Manatt Phelps Phillips	Utility Cost Management
City of San Jose	Marin Energy Authority	Utility Power Solutions
Clean Power Research	McKenzie & Associates	Utility Specialists
Coast Economic Consulting		
Commercial Energy	Modesto Irrigation District	Verizon
County of Tehama - Department of Public	Morgan Stanley	Water and Energy Consulting Wellhead
Works	NLine Energy, Inc.	Electric Company
Crossborder Energy	NRG Solar	Western Manufactured Housing
Crown Road Energy, LLC		Communities Association (WMA)
Davis Wright Tremaine LLP	Office of Ratepayer Advocates	Yep Energy
Day Carter Murphy	OnGrid Solar	
	Pacific Gas and Electric Company	
Dept of General Services	Peninsula Clean Energy	
Don Pickett & Associates, Inc.		
Douglass & Liddell		