

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



December 21, 2020

Advice Letter 5763-E/E-A

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: Revisions to the Disadvantaged Communities Green Tariff Program
Subaccounts in the Public Policy Charge Balancing Account.**

Dear Mr. Jacobson:

Advice Letter 5763-E/E-A is effective as of December 17, 2020.

Sincerely,

A handwritten signature in dark ink, appearing to read "Edward Randolph".

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

November 17, 2020

Advice 5763-E-A

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Supplemental: Revisions to the Disadvantaged Communities Green Tariff Program Subaccounts in the Public Policy Charge Balancing Account

Pacific Gas and Electric Company (PG&E) submits this supplemental advice letter to revise the Disadvantaged Communities Green Tariff (DAC-GT) subaccount and the Community Solar Green Tariff (CS-GT) subaccount in the Public Policy Charge Balancing Account (PPCBA) to separately record net costs entries by type and to reflect that the transfer of certain net cost entries supporting these programs will be from the Portfolio Allocation Balancing Account (PABA) rather than the Energy Resource Recovery Account (ERRA). This supplemental advice letter supersedes original Advice 5763-E in part.

Purpose

The purpose of this advice letter is to update the language for line item 5.A.c of the DAC-GT subaccount and line item 5.B.c of the CS-GT subaccount originally proposed in Advice Letter 5763-E and update the source for certain offsetting cost transfer entries from ERRA to PABA. Specifically, the updated tariff language for the DAC-GT subaccount will record the entry associated with interim renewable resources separately from the DAC-GT dedicated resource net cost entry and reflect separate line item entries for the net Power Charge Indifference Amount (PCIA) and Western Renewable Energy Generation Information System (WREGIS), which are applicable to both the DAC-GT subaccount and the CS-GT subaccount. Lastly, the transfers for the net cost entries for the interim renewable resources and WREGIS expenses will be from PABA rather than ERRA.¹

Background

On August 6, 2018, PG&E submitted Advice Letter 5351-E to establish a two-way balancing account, among other things, in compliance with the directives of D.18-06-027,

¹ The PCIA revenue transfer between PABA, and the DAC-GT and CS-GT subaccounts remains unchanged from the entries originally proposed in Advice Letter 5763-E.

Ordering Paragraph (OP) 15.² The Commission approved Advice Letter 5351-E on January 24, 2019, with an effective date of September 6, 2018.

On February 14, 2020, PG&E submitted Advice Letter 5763-E with proposed modifications to the previously approved tariff to more closely align its tariff with tariffs approved for Southern California Edison (SCE) and San Diego Gas and Electric (SD&GE) that directly record the net incremental costs associated with the DAC-GT and CS-GT Programs to the balancing accounts for these programs. Specifically, in Advice Letter 5763-E, PG&E had requested updated language for PCCBA line item 5.A.c of the DAC-GT subaccount and line item 5.B.c of the CS-GT subaccount to describe the renewable resource costs (interim pool and dedicated resources), and other generation-related program charges (incremental PCIA and WREGIS fees) supporting the DAC-GT Program that were excess of the otherwise applicable tariffs. Symmetrical changes were proposed to transfer interim pool renewable resource costs and WREGIS fees from ERRa and new line items were added to the PABA vintage subaccounts to transfer net PCIA revenues for customers served under the DAC-GT and CS-GT tariffs to the respective DAC-GT and CS-GT subaccounts in the PCCBA.

Request

In consultation with Energy Division, PG&E agreed to separate the net cost associated with interim pool renewable resources from the net cost of the DAC-GT dedicated resources. Originally, these costs and other program costs were presented as a single entry on line 5.A.c. PG&E's updated tariff also has separated the other program costs -- incremental PCIA and the WREGIS fees -- to show as separate line item entries.

The interim pool resources selected to support the program are summarized in the table below. These resources were selected because they are renewable portfolio standard (RPS) eligible resources, the resources are located in a disadvantaged community, are less than 20 MW, and are Green-e certified.

Table 1
Interim Pool Resources

Project Name	Capacity	Log Number
SPS White River West	19.75	33R274
87RL 8ME LLC - Woodmere Solar Farm	15.00	33R324
San Joaquin 1A	19.24	33R387

² D.18-06-027 approved three new programs to assist customers in disadvantaged communities (DACs) in implementing and taking service from sustainable solar generation located in disadvantaged communities: (1) DAC Single-family Affordable Solar Homes (DAC-SASH), (2) DAC Green Tariff (DAC-GT), and (3) Community Solar Green Tariff (CS-GT). OP 15, required the Utilities to file a Tier 2 advice letter within 45 days to propose a two-way balancing account and necessary implementation details in accordance with the directives of D.18-06-027.

In summary, there are now four expense types on separate line items associated with the subscribed energy and program charges supporting the DAC-GT Program. Additionally, there are two existing line items in the approved tariff associated with the costs for unsubscribed dedicated resource costs and dedicated resource sales revenues. PG&E added a modification to the dedicated resource sales line item for unsubscribed energy, to include CAISO net market revenues in lieu of a sale to a third party.

With respect to the CS-GT Program Subaccount line item 5.B.C, there are now has three expense entries associated with subscribed energy and program charges supporting the CS-GT Program. Additionally, there are two existing line items associated with unsubscribed dedicated resources costs and dedicated resource sales revenues. PG&E added a modification the dedicated resource sales line item for unsubscribed energy to include CAISO net market revenues in lieu of a sale to a third party.

PG&E also informed the Energy Division that that updates were needed for the interim resource cost entry and the WREGIS fee entry to reflect that the transfer of the net costs would be from the PABA, rather than ERRA.

All the changes described above are reflected Attachments A and B, which present the clean and redline versions of modified tariffs. These tariffs supersede the tariff modifications included in Advice Letter 5763-E in their entirety.

Additional detail regarding the tariff updates included in this advice letter are summarized below.

Tariff Updates

Attachments A and B present clean and redline tariffs for: (1) ERRA Preliminary Statement CP, (2) the DAC-GT and CS-GT subaccounts in PPCBA Preliminary Statement HM, and (3) PAPA Preliminary Statement HS.

1. The change reflected in the ERRA Preliminary Statement CP eliminates the line 5.ad and the preamble describing entries associated with the DAC-GT and CS-GT program expenses. The deleted text is shown below.

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:

- ad) 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.

2. The changes reflected in the PCCBA Preliminary Statement HM, DAC-GT subaccount include lines 5.A.c to 5.A.h, which disaggregate the expense/revenue entries and 5j, modifies the dedicated resource sales entry to include CAISO market revenues, as shown below.³

PCCBA – DAC-GT Subaccount

5.A.c

A debit entry equal to the interim pool renewable resource costs net of California Independent System Operator (CAISO) energy revenues and ancillary service revenues, if any, used to support the DAC-GT Program subscription level, transferred from the Portfolio Allocation Balancing Account (PABA).

5.A.d

A debit entry equal to the DAC-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program.

5.A.e

A debit entry equal to the unsubscribed dedicated resource cost net of CAISO energy and ancillary service revenues, if any.

5.A.f

A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA.

5.A.g

A debit entry equal to the incremental Western Renewable Energy Generation Information System (WREGIS) fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA.

³ Line items related to the 20 percent discount, unsubscribed dedicated resource costs, and Market and Administrative expense remain unchanged from the currently approved tariff below but have been renumbered relative to the currently approved tariff.

5.A.j

A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources including CAISO energy and ancillary service revenues, if any.

Similarly, the changes reflected in the CS-GT subaccount are on lines 5.B.c - 5.B.f, which disaggregate the expense/revenue entries and line 5.B.h, which modifies the dedicated resource sales to include CAISO market revenues.⁴

PCCBA – DAC-GT Subaccount

5.B.c

A debit entry equal to the CS-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program.

5.B.d

A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA.

5.B.e

A debit entry equal to the incremental WREGIS fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA.

5.B.h

A credit entry equal to net revenue from sales of unsubscribed energy from CS-GT dedicated resources, including CAISO energy and ancillary service revenues, if any.

3. The changes proposed in the PABA Preliminary Statement HM include the two PCIA revenue additions included in Advice Letter 5763-E and two incremental modifications associated with interim pool resource costs and revenues that are used. Specifically, the incremental tariff modifications add language to two existing entries to account for interim resources that are used to support the DAC-GT program. The affected line items are related to the CAISO charges and revenue, line 5.q, and the renewable contract cost on line 5.aa.

For completeness, the original PCIA revenue line items are summarized below, unchanged from PG&E's proposal in Advice Letter 5763-E, along with the incremental modifications discussed in this advice letter.

⁴ *Ibid.*

Customer Billed Revenue Entries

5.d

A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the DAC-GT rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff.

5.e

A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the CS-GT rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff.

CAISO Related Entry

5.q

A debit or credit entry equal to the net charges or revenues for energy associated with generating resources recovered in PABA, which excludes net charges or revenues for energy associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA, and *excludes net charges and energy revenues associated with interim pool renewable resources that support the DAC-GT program.*

Contract Cost Entry

5.aa

A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS, *net of interim pool resource costs supporting the DAC-GT Program, and net of WREGIS fees supporting the DAC-GT and the CS-GT Programs.*

Protests

*****Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com*****

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than December 7, 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, 4th 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 this Tier 2 advice letter be effective 30 days after submittal, on December 17, 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 and the parties on the service list for A.12-04-020. 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

Attachment

Attachment A – Tariffs

Attachment B – Redline Tariff Revisions

cc: Service List R.14-07-002



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 U39E)

Utility type:

☒ ELC ☐ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Kimberly Loo

Phone #: (415)973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: KELM@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) #: 5763-E-A

Tier Designation: 2

Subject of AL: Supplemental: Revisions to the Disadvantaged Communities Green Tariff Programs' Subaccounts in the Public Policy Charge Balancing Account

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: 12/17/20

No. of tariff sheets: 12

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: See Attachment 1

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

¹Discuss 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

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

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

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
47854-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 9	46216-E
47855-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 10	47632-E
47856-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 2	47638-E
47857-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 3	47639-E
47858-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 2	47096-E
47859-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 3	47097-E
47860-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 4	47098-E
47861-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 5	47099-E
47862-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 6	47100-E
47863-E	ELECTRIC TABLE OF CONTENTS Sheet 1	47781-E
47864-E	ELECTRIC TABLE OF CONTENTS Sheet 13	47636-E
47865-E	ELECTRIC TABLE OF CONTENTS Sheet 17	47637-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 9

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

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

(D)

(D)



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

Sheet 10

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs from the BioMAT.

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

- ad) 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)
- ae) 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 (T)
- af) 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; (T)

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):

- | | |
|--|------------|
| | (D) |
| | (D) |
| c. A debit entry equal to the interim pool renewable resource costs net of California Independent System Operator (CAISO) energy revenues and ancillary service revenues, if any, used to support the DAC-GT Program subscription level, transferred from the Portfolio Allocation Balancing Account (PABA). | (N) |
| d. A debit entry equal to the DAC-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program. | |
| e. A debit entry equal to the unsubscribed dedicated resource cost net of CAISO energy and ancillary service revenues, if any. | |
| f. A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA. | |
| g. A debit entry equal to the incremental Western Renewable Energy Generation Information System (WREGIS) fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA. | (N) |
| h. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers. | (T) |
| i. A debit entry equal to costs of unsubscribed energy from DAC-GT dedicated resources. | (T) |
| j. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources, including CAISO energy and ancillary service revenues, if any. | (T)
(T) |
| k. 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. | (T) |
| l. A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs. | (T) |
| m. 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) |
| | (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:** (T)
- a. An annual credit entry equal to GHG revenue authorized to be transferred from the GreenhouseGas Revenue Balancing Account (GHGRBA). (L)
 - b. A credit entry equal to public policy revenues associated with this program. (L)
 - c. A debit entry equal to the CS-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program. (T)
(T)
 - d. A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA. (N)
 - e. A debit entry equal to the incremental WREGIS fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA. (N)
 - f. A debit entry equal to the revenue shortfall associated with the 20 percent discount given to participating customers. (T)
 - g. A debit entry equal to costs of unsubscribed energy from CS-GT dedicated resources. (T)
 - h. A credit entry equal to net revenue from sales of unsubscribed energy from CS-GT dedicated resources, including CAISO energy and ancillary service revenues, if any. (T)
(T)
 - i. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and labor overhead, material and contract costs, associated with, but not limited to, 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. (T)
 - j. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs. (T)
 - k. 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)

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.

(Continued)



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

Sheet 2

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

In Compliance with Decision (D.) 20-06-002, PCIA-eligible resources that are procured by the Central Procurement Entity (CPE) for resource adequacy will be recovered through the New System Generation Charge (NSGC) and recorded to Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA). Resources recovered through the NSGC and recorded to the CLPSA in the NSGBA will be excluded from the PABA vintage subaccount for the duration of the resources contract with the CPE. At the end of the CPE contract the resource will be reclassified back to its original cost recovery mechanism, which for a PCIA-eligible resource would be to a PABA vintage subaccount. When the resource is reclassified from recovery through the NSGC back to PCIA recovery, the resource will be exempt from the PCIA rate cap adopted in D.18-10-019.

The PCIA vintage each UOG facility is assigned is shown below:

<u>Facility</u>	<u>Vintage Subaccount</u>
Colusa	2009
Gateway	2009
Humboldt	2009
Fuel Cells	2010
Photovoltaic Solar	2010 and 2012

The following entries will be made to the Non-vintaged. Legacy UOG and Vintage Subaccounts at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

Customer Billed Revenue Entries:

- a. A credit entry equal to PCIA revenues attributable to the Vintage from bundled customers.
- b. A credit entry equal to PCIA revenues attributable to the Vintage from DA customers.
- c. A credit entry equal to PCIA revenues attributable to the Vintage from CCA customers.
- d. A debit or credit entry equal to the difference between the vintaged PCIA revenues attributable to bundled customers served under the Disadvantaged Communities Green Tariff (DAC-GT) rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff. (N)
- e. A debit or credit entry equal to the difference between the vintaged PCIA revenues attributable to bundled customers served under the Community Solar Green Tariff (CS-GT) rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff. (N)

Actual Sold Renewable Portfolio Standard (RPS) and Resource Adequacy (RA) Transaction Entries:

- f. A credit entry equal to revenues received for Actual Sold RPS transactions. (T)
- g. A credit entry equal to revenues received for Actual Sold RA transactions. (T)
- (L)
- (L)

(Continued)



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

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Retained RPS and RA Value Entries:

- | | | |
|----|--|-----------------------------------|
| h. | A credit entry equal to the Retained RPS Value, determined using the most current Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRa. | (L)
(T)/(L)
(L)

(L) |
| i. | A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRa. | (T)/(L)
(L)
(L) |

Retained RPS and RA Value Entries:

- | | | |
|----|--|-----|
| j. | A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRa. | (T) |
| k. | A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRa. | (T) |

Utility-Owned Generation Related Entries:

- | | | |
|----|---|-----------------------|
| l. | A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount, | (T) |
| m. | A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve, excluding PCIA-eligible UOG resource costs that have been procured by the Central Procurement Entity (CPE) for recovery through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA). | (T) |
| n. | A debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation). | (T) |
| o. | A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC. | (T) |
| p. | A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1). | (T) |
| q. | A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs. | (T) |
| r. | A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the Catastrophic Event Memorandum Account (CEMA) interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision 19-04-039 on April 25, 2019. | (T)

(L)
(L) |

(Continued)



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

Sheet 4

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

CAISO Related Entries:

- s. A debit or credit entry equal to the net charges or revenues for energy associated with generating resources recovered in PABA, which excludes net charges or revenues for energy associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA, and excludes charges and energy revenues associated with interim pool renewable resources that support the DAC-GT program. (T)/(L)
(L)
(L)
(T)
|
(T)
- t. A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with generating resources recovered in PABA, which excludes net charges or revenues for miscellaneous CAISO charges/credits associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- u. A debit or credit entry equal to the net charges or revenues for ancillary services associated with generating resources recovered in PABA, excluding net charges or revenues for ancillary services associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)

Fuel Costs:

- v. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts, excluding expenses in this category that have been allocated to PCIA-eligible UOG and contract resources that have been procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- w. A debit entry equal to distillate fuel and related transportation and miscellaneous expenses used at PG&E's fossil plants as a back-up, excluding expenses in this category that can be allocated to PCIA-eligible UOG and contract resources procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- x. A debit entry equal to the hydroelectric fuel and related transportation and miscellaneous expenses, excluding expenses in this category that have been allocated to PCIA-eligible UOG and contract resources that have been procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA. The fuel expenses include water purchase costs for the hydroelectric plants. (T)
- y. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant. (T)
- z. 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. (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.)

Contract Costs:

- aa. A debit entry equal to total costs associated with New QF SOC obligations authorized pursuant to D.20-05-006, which excludes New QF SOC costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- ab. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC, which excludes non-CTC QF costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- ac. A debit entry equal to bilateral contract obligations, which excludes bilateral costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- ad. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS, net of interim renewable resource costs supporting the DAC-GT Program, and net of WREGIS fees supporting the DAC-GT and the CS-GT Programs. (T)
(T)
- ae. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts, which excludes QF/non-CHP costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)
- af. 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, which excludes combined heat and power costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)

GHG Costs:

- ag. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts, which excludes GHG costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA. (T)

Miscellaneous Costs

- ah. 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)
- ai. A debit entry equal to any other power costs associated with procurement. (T)

(Continued)



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

Sheet 6

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- aj. 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)
- ak. 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:

- am. 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

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page.....		47863-E	(T)
Rate Schedules.....	47610,47611,47612,47613,47614,47615,47616,44177,47617-E		
Preliminary Statements.....	47618,42856*, 47864 ,41723,47619,44724, 47865-E		(T)
Rules.....	47720,47721,47782-E		
Maps, Contracts and Deviations.....	37960-E		
Sample Forms.....	47207,37631,47208,47620, 37632,47210, 47211,47621,47213,47622,47214,36059-E		

(Continued)

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Robert S. Kenney
Vice President, Regulatory Affairs

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Effective
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November 17, 2020



ELECTRIC TABLE OF CONTENTS

Sheet 13

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements (Cont'd)		
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.....	47630,30255,43452,47631,46212,46213,46214,46215, 47854,47855-E (T)
Part CQ	Modified Transition Cost Balancing Account.....	43459,45688-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	40829,40544,41717,47139-E

(Continued)

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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 st 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).....	43007,47376,44215-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, 47856,47857 ,46126-E (T)
Part HO	Statewide Energy Efficiency Balancing Account – E (SWEEBA-E).....	47069,47070,47071-E
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).....	46729, 47858,47859,47860,47861,47862 -E (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
Part II	Climate Adaptation Vulnerability Assessment Memorandum Account - Electric (CAVAMA-E).....	47350*-E
Part IJ	BioMAT Non-bypassable Charge Balancing Account (BNBCBA).....	47633,47634-E

(Continued)

Attachment 2

Redline Tariff Revisions



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

Sheet 9

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

- ab) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.
- ac) 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:~~

- ~~ad) 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 10

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

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

a~~de~~) 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.

a~~ef~~) 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

a~~fg~~) 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;

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 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.~~

c. A debit entry equal to the interim pool renewable resource costs net of California Independent System Operator (CAISO) energy revenues and ancillary service revenues, if any, used to support the DAC-GT Program subscription level, transferred from the Portfolio Allocation Balancing Account (PABA).

d. A debit entry equal to the DAC-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program.

e. A debit entry equal to the unsubscribed dedicated resource cost net of CAISO energy and ancillary service revenues, if any.

f. A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA.

g. A debit entry equal to the incremental Western Renewable Energy Generation Information System (WREGIS) fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA.

~~g.~~

~~d-h.~~ d. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers.

~~e-i.~~ e. A debit entry equal to costs of unsubscribed energy from DAC-GT dedicated resources.

~~f-j.~~ f. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources including CAISO energy and ancillary service revenues, if any.

~~g-k.~~ 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

(Continued)



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

Sheet 2

Management, and Enrollment process.

~~h.l.~~ A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs.

~~i.m.~~ 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

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

(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. e.—A debit entry equal to the CS-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program. 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 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.~~
- ~~d. A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA.~~
- ~~e. A debit entry equal to the incremental WREGIS fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA.~~
- ~~fd. A debit entry equal to the revenue shortfall associated with the 20 percent discount given to participating customers.~~
- ~~ge. A debit entry equal to costs of unsubscribed energy from CS-GT dedicated resources.~~
- ~~h.f. A credit entry equal to net revenue from sales of unsubscribed energy from CS-GT dedicated resources, including CAISO energy and ancillary service revenues, if any.~~
- ~~ig. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and labor overhead, material and contract costs, associated with, but not limited to, 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.~~
- ~~jh. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.~~
- ~~ki. 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)



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

Sheet 3

C. DAC-SASH Subaccount

- An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- A credit entry equal to public policy revenues associated with this program.
- A debit entry to record the remittance to Program Administrator to cover costs associated with the program.

(Continued)

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Resolution	



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

Sheet 2

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

In Compliance with Decision (D.) 20-06-002, PCIA-eligible resources that are procured by the Central Procurement Entity (CPE) for resource adequacy will be recovered through the New System Generation Charge (NSGC) and recorded to Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA). Resources recovered through the NSGC and recorded to the CLPSA in the NSGBA will be excluded from the PABA vintage subaccount for the duration of the resources contract with the CPE. At the end of the CPE contract the resource will be reclassified back to its original cost recovery mechanism, which for a PCIA-eligible resource would be to a PABA vintage subaccount. When the resource is reclassified from recovery through the NSGC back to PCIA recovery, the resource will be exempt from the PCIA rate cap adopted in D.18-10-019.

The PCIA vintage each UOG facility is assigned is shown below:

<u>Facility</u>	<u>Vintage Subaccount</u>
Colusa	2009
Gateway	2009
Humboldt	2009
Fuel Cells	2010
Photovoltaic Solar	2010 and 2012

The following entries will be made to the Non-vintaged. Legacy UOG and Vintage Subaccounts at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

Customer Billed Revenue Entries:

- a. A credit entry equal to PCIA revenues attributable to the Vintage from bundled customers.
- b. A credit entry equal to PCIA revenues attributable to the Vintage from DA customers.
- c. A credit entry equal to PCIA revenues attributable to the Vintage from CCA customers.
- d. A debit or credit entry equal to the difference between the vintaged PCIA revenues attributable to bundled customers served under the Disadvantaged Communities Green Tariff (DAC-GT) rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff.
- e. A debit or credit entry equal to the difference between the vintaged PCIA revenues attributable to bundled customers served under the Community Solar Green Tariff (CS-GT) rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff.

Actual Sold Renewable Portfolio Standard (RPS) and Resource Adequacy (RA) Transaction Entries:

- f. A credit entry equal to revenues received for Actual Sold RPS transactions.
- g. A credit entry equal to revenues received for Actual Sold RA transactions.

Retained RPS and RA Value Entries:

- h. A credit entry equal to the Retained RPS Value, determined using the most current

(Continued)



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

Sheet 2

Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRA.

- ig. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRA.

(Continued)

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Decision D.20-069-002

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

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Retained RPS and RA Value Entries:

- jh.** A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRa.
- ki.** A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRa.

Utility-Owned Generation Related Entries:

- lj.** A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount,
- mk.** A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve, excluding PCIA-eligible UOG resource costs that have been procured by the Central Procurement Entity (CPE) for recovery through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA).
- nl.** A debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation).
- om.** A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC.
- ph.** A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1).
- qe.** A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs.
- rp.** A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the Catastrophic Event Memorandum Account (CEMA) interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision 19-04-039 on April 25, 2019.

CAISO Related Entries:

- sq.** A debit or credit entry equal to the net charges or revenues for energy associated with generating resources recovered in PABA, which excludes net charges or revenues for energy associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA, and excludes charges and energy revenues associated with interim pool renewable resources that support the DAC-GT program.

(Continued)



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

Sheet 4

(N)

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

CAISO Related Entries:

- tf. A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with generating resources recovered in PABA, which excludes net charges or revenues for miscellaneous CAISO charges/credits associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- us. A debit or credit entry equal to the net charges or revenues for ancillary services associated with generating resources recovered in PABA, excluding net charges or revenues for ancillary services associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

Fuel Costs:

- vt. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts, excluding expenses in this category that have been allocated to PCIA-eligible UOG and contract resources that have been procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- wu. A debit entry equal to distillate fuel and related transportation and miscellaneous expenses used at PG&E's fossil plants as a back-up, excluding expenses in this category that can be allocated to PCIA-eligible UOG and contract resources procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- xv. A debit entry equal to the hydroelectric fuel and related transportation and miscellaneous expenses, excluding expenses in this category that have been allocated to PCIA-eligible UOG and contract resources that have been procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA. The fuel expenses include water purchase costs for the hydroelectric plants.
- yw. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant.
- zx. 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.

(Continued)

Advice 5919-E
Decision D.20-069-002

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

August 17, 2020
September 16, 2020



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

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Contract Costs:

aay. A debit entry equal to total costs associated with New QF SOC obligations authorized pursuant to D.20-05-006, which excludes New QF SOC costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

abz. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC, which excludes non-CTC QF costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

aca. A debit entry equal to bilateral contract obligations, which excludes bilateral costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

adb. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS, net of interim renewable resource costs supporting the DAC-GT Program, and net of WREGIS fees supporting the DAC-GT and the CS-GT Programs.

ae. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts, which excludes QF/non-CHP costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

afd. 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, which excludes combined heat and power costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

GHG Costs:

age. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts, which excludes GHG costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

Miscellaneous Costs

ahf. 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.

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

(Continued)



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

Sheet 6

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

ajh. 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.

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

Interest:

amj. 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	
	Ellison Schneider & Harris LLP	Redwood Coast Energy Authority
Alta Power Group, LLC	Energy Management Service	Regulatory & Cogeneration Service, Inc.
Anderson & Poole	Engineers and Scientists of California	SCD Energy Solutions
		San Diego Gas & Electric Company
Atlas ReFuel		
BART	GenOn Energy, Inc.	SPURR
	Goodin, MacBride, Squeri, Schlotz & Ritchie	San Francisco Water Power and Sewer
Barkovich & Yap, Inc.	Green Power Institute	Sempra Utilities
California Cotton Ginners & Growers Assn	Hanna & Morton	
California Energy Commission	ICF	Sierra Telephone Company, Inc.
	IGS Energy	Southern California Edison Company
California Hub for Energy Efficiency	International Power Technology	Southern California Gas Company
Financing	Intestate Gas Services, Inc.	Spark Energy
	Kelly Group	Sun Light & Power
California Alternative Energy and	Ken Bohn Consulting	Sunshine Design
Advanced Transportation Financing	Keyes & Fox LLP	Tecogen, Inc.
Authority	Leviton Manufacturing Co., Inc.	TerraVerde Renewable Partners
California Public Utilities Commission		Tiger Natural Gas, Inc.
Calpine		
	Los Angeles County Integrated	TransCanada
Cameron-Daniel, P.C.	Waste Management Task Force	Utility Cost Management
Casner, Steve	MRW & Associates	Utility Power Solutions
Cenergy Power	Manatt Phelps Phillips	Water and Energy Consulting Wellhead
Center for Biological Diversity	Marin Energy Authority	Electric Company
	McKenzie & Associates	Western Manufactured Housing
		Communities Association (WMA)
Chevron Pipeline and Power	Modesto Irrigation District	Yep Energy
City of Palo Alto	NLine Energy, Inc.	
	NRG Solar	
City of San Jose		
Clean Power Research	Office of Ratepayer Advocates	
Coast Economic Consulting	OnGrid Solar	
Commercial Energy	Pacific Gas and Electric Company	
Crossborder Energy	Peninsula Clean Energy	
Crown Road Energy, LLC		
Davis Wright Tremaine LLP		
Day Carter Murphy		
Dept of General Services		
Don Pickett & Associates, Inc.		
Douglass & Liddell		