

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



April 13, 2021

Advice Letter 4334-G/6001-E, 4334-G-A/6001-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: Establishment of Residential Uncollectibles Balancing Accounts (RUBA) in
Compliance with Decision 20-06-003**

Dear Mr. Jacobson:

Advice Letter 4334-G/6001-E, 4334-G-A/6001-E-A is effective as of June 11, 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

November 16, 2020

Advice 4334-G/6001-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Establishment of Residential Uncollectibles Balancing Accounts (RUBA) in Compliance with Decision 20-06-003.

Purpose

Pursuant to Ordering Paragraphs (OPs) 89 and 91 of Decision (D.) 20-06-003, Pacific Gas and Electric Company (PG&E) submits this Tier 2 Advice Letter (AL) to establish the two-way Residential Uncollectibles Balancing Accounts (RUBA). The revised electric and gas tariffs are listed on Attachment 1 and are attached hereto. For your convenience, redline versions of the tariff revisions are included as Attachment 2.

Background

On June 11, 2020, the CPUC adopted D.20-06-003, which authorized PG&E to establish new two-way balancing accounts to record uncollectibles recovered from residential electric and gas customers compared to actual uncollectibles. As noted in OP 89 of D.20-06-003, the purpose of the RUBA is to create more transparency and accurately reflect actual costs of uncollectibles charges in rates.

OP 92 of the decision also authorized PG&E to file an advice letter requesting to transfer the portion of the COVID-19 Pandemic Protections Memorandum Accounts (CPPMAs) related to residential uncollectibles to these new two-way balancing accounts.¹ PG&E will file a separate advice letter requesting to transfer the residential uncollectibles balances in the CPPMAs to the new RUBAs.

On August 21, 2020, PG&E submitted Advice 4296-G/5923-E to establish the gas and electric Disconnection Memorandum Accounts to track the incremental costs associated with implementing the requirements of D.20-06-003. The Commission approved Advice 4296-G/5923-E on September 18, 2020.

¹ D. 20-06-003, page 114.

Uncollectibles

Currently, uncollectible expenses recovered from customers are authorized through the General Rate Case (GRC) and based on a rolling 10-year average of recorded write-offs of billings to customers not paid. PG&E did not propose changes to the currently adopted derivation of uncollectibles expense in its 2020 GRC or the uncollectibles factor adopted as part of the GRC that is applied to all CPUC jurisdictional revenues and which is updated annually. As part of its existing process, PG&E submits an advice letter with the Commission annually detailing its derivation of the following year's uncollectibles factor, or amount, to be added to all applicable billings to customers.²

AMP Debt Forgiveness

The Commission directed the investor-owned utilities (IOUs) in D.20-06-003, OP 83, to implement Arrearage Management Programs (AMPs), which require the IOUs to forgive eligible debt of residential customers participating in the programs. Under the AMP program, a portion of uncollectibles from residential customers would be forgiven for AMP participants under the terms specified for the AMP program.

On September 9, 2020, PG&E submitted Advice 4308-G/5943-E to establish its AMP. In that advice letter, PG&E noted in D.20-06-003 that the Commission directed the IOUs to discuss the California Community Choice Association's (CalCCA) concerns related to proportional cost recovery in the AMP Working Group and propose a resolution in their AMP advice letters.³ During the working group meetings,⁴ CalCCA recommended the IOUs propose to recover all AMP debt forgiveness (both IOU and CCA) through the Public Purpose Program Charge (PPPC), with IOU remittance of the CCA portion directly to the CCA ("CalCCA Option A"). As an alternative, CalCCA proposed that PG&E adopt a pro rata allocation of partial payments from residential CCA customers to PG&E and CCAs ("CalCCA Option B").

Finally, in Advice 4308-G/5943-E, PG&E did not propose specific changes to its tariffs related to recovery of AMP costs from customers, but did generally state that AMP costs would be recovered from all customer classes on an equal cents per kWh basis for electric costs and equal cents per therm basis for gas costs. The general discussion of AMP cost recovery was included for context and completeness. PG&E stated it would file a separate advice letter to establish the RUBAs that will include the necessary tariff revisions related to the AMP cost recovery, which are detailed in the Tariff Revisions section below. PG&E clarifies in this advice letter that it proposes to recover electric AMP debt forgiveness from all electric customers based on the same PPP approach used for other non-CARE

² PG&E's 2019 factor was approved through Advice Letter 4020-G/5389-E. The 2020 uncollectibles factor of 0.003263 is pending approval as part of PG&E's 2020 GRC decision in Application 18-12-009.

³ D.20-06-003, OP 87.

⁴ PG&E discussed CalCCA's concerns in the AMP Working Group on July 13, July 30, August 13, and August 28, 2020 and participated in separate meetings with CCAs.

program costs that are allocated on an equal percent of revenue basis. An equal cents per therm basis will be used to recover gas AMP debt forgiveness from all gas customers.

During the working group meetings, PG&E and the other IOUs participating in the AMP working group agreed to support CalCCA's Option A and proposed to socialize the recovery of bundled and unbundled customers' AMP debt forgiveness among all bundled and unbundled customers.⁵ Moreover, PG&E clarified that it is allocating partial payments from all residential customers served by third-party service providers on a pro rata basis (CalCCA Option B) through April 16, 2021.⁶ PG&E clarifies that Option A does not cover program implementation costs incurred by PG&E or third-party service providers. In Advice 4296-G/5923-E, PG&E proposed to record and track its own implementation costs in the Disconnections Memorandum Account.⁷

In Advice 4308-G/5943-E, PG&E identified some issues to be worked through and noted that Commission guidance will be necessary to socialize recovery of unbundled customers' AMP debt forgiveness for services⁸ provided by third party service providers, such as electric generation and gas procurement from CCAs and Core Transport Agents (CTAs), among all customers. Ultimately, PG&E believes that Commission approval is needed to proceed with third party AMP cost recovery, cost allocation, and rate design⁹. Upon approval, PG&E will file an advice letter to update the RUBAs to reflect the requirements adopted by the Commission regarding third party AMP debt forgiveness.

Discussion

A. Determination of Uncollectibles Amounts

PG&E proposes to determine the adopted residential uncollectibles amount by multiplying monthly residential billed and unbilled revenues by the adopted uncollectible factor described in the section on "Uncollectibles" above.¹⁰ PG&E also proposes estimating actual uncollectibles, also known as the provision for bad debt, and subsequently

⁵ The AMP WG agreed to this proposal during the August 28, 2020 meeting.

⁶ The Commission approved this proposal in PG&E Advice 4244-G-B/5816-E-B on July 27, 2020.

⁷ This advice letter was approved by the Commission via a disposition letter dated September 18, 2020.

⁸ CCAs and CTAs provide electric generation and gas procurement services to their customers.

⁹ On October 19, 2020 PG&E, Southern California Edison Company, San Diego Gas & Electric Company, and Southern California Gas Company discussed with the Energy Division the need for Commission guidance if the collection of other third party taxes and fees were to be modified under the AMP program. While there are many third party taxes and fees impacted by AMP, the example discussed was the Utility Users Tax (UUT). Absent any guidance, PG&E will follow the current uncollectibles policies and procedures for these additional third party charges.

¹⁰ Note that the GRC adopted residential uncollectibles amounts recorded to the RUBA will be true-up over time to the GRC adopted uncollectibles amounts embedded in the adopted revenue requirements as part of PG&E's existing process to true-up actual revenues to adopted revenues through the AET and AGT.

updating the estimate to reflect actual uncollectibles as that information becomes available. PG&E also proposes apportioning the bad debt expense between the *Generation/Procurement*¹¹ *Subaccount* and *Non-Generation/Transportation Subaccount* based on the percentage of billed residential revenues associated with the uncollectibles recorded in each subaccount divided by total billed residential revenues. Residential uncollectibles forgiven through the AMP will be recorded in the RUBA and tracked in a separate subaccount, the *AMP Debt Forgiveness Subaccount*. Finally, PG&E proposes apportioning actual uncollectibles and AMP debt forgiveness between electric and gas based on the percentage of calculated allowance for doubtful accounts attributable to electric and gas receivables.

B. AMP Cost Recovery

PG&E believes the RUBA is the appropriate balancing account to record and track these costs because they are recorded as uncollectible expenses prior to being forgiven in the AMP. For electric costs, PG&E proposes to recover debt forgiveness costs for services provided by PG&E from all customer classes in the Public Purpose Program rate through the Public Policy Charge Balancing Account (PPCBA), Electric Preliminary Statement Part HM. PG&E proposes to allocate this cost to electric customers based on the same PPP approach used for other non-CARE program costs, which is on an equal percentage of revenue.¹² For recovery of gas costs, PG&E proposes to recover debt forgiveness costs for services provided by PG&E from all customer classes in transportation rates through the the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA)¹³. PG&E proposes to allocate this cost to gas customers on an equal cents per therm basis.

Tariff Revisions

- Establish Electric Preliminary Statement Part IM, *Residential Uncollectibles Balancing Account - Electric (RUBA-E)*;
- Establish Gas Preliminary Statement Part FJ, *Residential Uncollectibles Balancing Account - Electric (RUBA-G)*;

¹¹ Generation refers to providing the electric commodity to electric bundled residential customers while procurement refers to providing the gas commodity to gas bundled residential customers.

¹² D.18-08-013 established the allocation factors for non-CARE components of PPP rates such as energy efficiency and EPIC costs. More recently, this allocation has been adopted for recovery of other program costs as set forth in the PPCBA. PG&E proposes to apply the same allocation to AMP cost recovery, which may be reconsidered in GRC Phase II proceedings.

¹³ Refer to Gas Preliminary Statement Part C, Section C.3.a., Distribution Base Revenue Requirements cost category for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.

The purpose of the RUBAs is to record uncollectibles amounts recovered from residential customers compared to actual uncollectibles,¹⁴ as well as to record AMP debt forgiveness for services provided by PG&E. Specifically, PG&E proposes creating three subaccounts within the RUBAs:

The *Generation/Procurement*¹⁵ *Subaccount* records generation/procurement total uncollectibles recovered from residential bundled customers compared to actual generation/procurement uncollectibles for residential bundled customers. The balances in these subaccounts will be trued-up in bundled customers electric generation rates through the Energy Resource Recovery Account and gas procurement rates through the Purchased Gas Account through the Annual Electric and Gas True-Up Advice submittals.

The *Non-Generation/Transportation Subaccount* will record non-generation/transportation total uncollectibles recovered from residential customers compared to actual non-generation/transportation uncollectibles for all residential customers. Functions included in this subaccount include distribution, public purpose programs and other applicable non-bypassable charges.¹⁶ The balances in these subaccounts will be trued-up in rates through the RUBA subaccount of the PPCBA and gas transportation rates through the Core Subaccount of the CFCA, and Noncore Subaccount of the NCA through the Annual Electric and Gas True-Up Advice submittals.

The *AMP Debt Forgiveness Subaccount* will record debt forgiveness of charges for PG&E provided services for residential customers enrolled in the AMP. The balances in these subaccounts will be recovered from all customers through PPP rates by applying the same equal percent of revenue PPP cost allocation approach used for other non-CARE program costs for electric costs and through transportation rates on an equal cents per therm basis for gas costs through the Annual Electric True-Up and Annual Gas True-Up advice letter process, respectively. Specifically, the electric related costs will be transferred to the RUBA subaccount of the PPCBA for recovery while the gas costs will be transferred to the Core Subaccount of the CFCA and the Noncore Subaccount of the NCA for recovery.

- Modify Electric Preliminary Statement Part ID – COVID-19 Pandemic Protections Memorandum Account – Electric (CPPMA-E) and Gas Preliminary Statement Part FF – COVID-19 Pandemic Protections Memorandum Account – Gas (CPPMA-G) to remove residential customers uncollectibles from amounts recorded to the account

¹⁴ Uncollectibles associated with electric transmission rates are adopted by and under the jurisdiction of the Federal Energy Regulatory Commission (FERC) and are therefore generally excluded from amounts recorded to the RUBA, but the subset of those FERC uncollectible amounts forgiven through the AMP will be included in the AMP subaccount of RUBA.

¹⁵ Generation refers to providing the electric commodity to electric bundled residential customers while procurement refers to providing the gas commodity to gas bundled residential customers.

¹⁶ Excludes electric transmission uncollectibles subject to FERC jurisdiction.

pursuant to Accounting Procedure 5.c., which now only applies to small business customers since residential uncollectibles are now recorded in the RUBA.

- Modify Electric Preliminary Statement Part HM – Public Policy Charge Balancing Account (PPCBA) to add the RUBA Subaccount to transfer the balances of the Non-Generation and AMP Subaccounts of the RUBA-E for true-up in rates.

For your convenience, redline versions of the tariff revisions are included as Attachment 2.

Rates

This submittal would not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

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 21 days¹⁷ 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:

¹⁷ The 20-day protest period concludes on a weekend, therefore, PG&E is moving this date to the following business day.

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

Pursuant to General Order (GO) 96-B, Rule 5.2, and OP 91 of D.20-06-003, this advice letter is submitted with a Tier 2 designation. PG&E requests that this Tier 2 advice submittal become effective on, June 11, 2020, which is the approval date of D.20-06-003.

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 R.18-07-005. 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

cc: Service List R.18-07-005



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 M)

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) #: 4334-G/6001-E

Tier Designation: 2

Subject of AL: Establishment of Residential Uncollectibles Balancing Accounts (RUBA) in Compliance with Decision 20-06-003.

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 #: D.20-06-003

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: 6/11/20

No. of tariff sheets: 15

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:

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36594-G	GAS PRELIMINARY STATEMENT PART FF COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA) Sheet 1	36016-G
36595-G	GAS PRELIMINARY STATEMENT PART FJ RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) Sheet 1	
36596-G	GAS PRELIMINARY STATEMENT PART FJ RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) Sheet 2	
36597-G	GAS PRELIMINARY STATEMENT PART FJ RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) Sheet 3	
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47846-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 2	47638-E
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GAS PRELIMINARY STATEMENT PART FJ Sheet 1 (N)
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) (N)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G) (N)

1. PURPOSE: The purpose of the Residential Uncollectibles Balancing Account (RUBA) is to record uncollectibles recovered from residential gas customers compared to actual uncollectibles to create more transparency and accurately reflect the actual costs of uncollectible charges in rates and to record the Arrearage Management Program (AMP) debt forgiveness of charges for PG&E provided services. (N)

2. APPLICABILITY: The RUBA applies to all residential gas customers.

3. REVISION DATE: Disposition of the balances in the RUBA will be determined through the Annual Gas True-up (AGT) advice letter process. Disposition of the balances in the Transportation Subaccount and AMP Debt Forgiveness Subaccount will be through the Core Subaccount of the Core Fixed Cost Account and the Noncore Subaccount of the Noncore Customer Class Charge Account. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively. Disposition of the balance in the Procurement Subaccount will be through the Purchased Gas Account.

4. RATES: The RUBA-G does not have a rate component.

5. ACCOUNTING PROCEDURES: The RUBA is comprised of three subaccounts:

The Transportation Subaccount records uncollectibles associated with transportation charges recovered from all bundled and unbundled residential customers compared to actual transportation uncollectibles.

The Procurement Subaccount records uncollectibles associated with procurement charges recovered from bundled residential customers compared to actual procurement uncollectibles.

The AMP Debt Forgiveness Subaccount records debt forgiveness of charges for PG&E provided services for residential customers enrolled in the AMP. PG&E will follow the current uncollectibles policies and procedures for additional third party charges, for example but not limited to the Utility Users Tax (UUT), absent any guidance from the Commission.

(N)

(Continued)



GAS PRELIMINARY STATEMENT PART FJ
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G)

Sheet 3

(N)
(N)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

b. Procurement Subaccount (Cont'd)

- 3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. AMP Debt Forgiveness Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- 1. A debit entry equal to the actual debt forgiven of charges for PG&E provided services for residential customers enrolled in the AMP.
- 2. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 3. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

(N)

(Continued)

Advice 4334-G
Decision 20-06-003.

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

November 16, 2020



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Robert S. Kenney
Vice President, Regulatory Affairs

Submitted November 16, 2020
Effective _____
Resolution _____



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(T)
(N)

RULE TITLE OF SHEET

Rules

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Decision 20-06-003.

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

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November 16, 2020



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

Sheet 1

HM. Public Policy Charge Balancing Account (PPCBA)

1. **PURPOSE:** The purpose of the Public Policy Charge Balancing Account (PPCBA) is to track revenues and actual costs incurred to implement adopted programs that may be funded through public policy funds.
2. **APPLICABILITY:** The subaccounts will apply to all bundled customer electric rate schedules, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATES:** The disposition of the balances in the respective subaccounts will be determined through the advice letter process or an Application.
4. **RATES:** The rate applicable to PPCBA is set forth in Electric Preliminary Statement Part I.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, as applicable, excluding amounts for Revenue Fees and Uncollectible.

The PPCBA has four subaccounts:

Disadvantaged Communities Green Tariff (DAC-GT) Subaccount is a two-way balancing account that tracks the annual funding of the program through greenhouse gas (GHG) and public policy revenues compared to costs incurred to implement, operate, maintain, and administer the program.

Community Solar Green Tariff (CS-GT) Subaccount is a two-way balancing account that tracks the annual funding of the program through GHG and public policy revenues compared to costs incurred to implement, operate, maintain, and administer the program.

Disadvantaged Communities Single-Family Solar Homes (DAC-SASH) Subaccount is a balancing account that tracks the authorized funding through Greenhouse Gas (GHG) and public policy revenue against the remittance to Program Administrator to cover the cost of the program.

Public Policy Charge Programs Subaccount is a two-way balancing account that tracks the adopted revenue requirement for (1) San Joaquin Valley Disadvantaged Communities Data Gathering Plan where the program costs are tracked in San Joaquin Valley Disadvantaged Communities Data Gathering Plan Memorandum Account (SJVDAC DGPMA), (2) Net Energy Metering measurement and evaluation costs where the program costs are tracked in Net Energy Metering Balancing Account (NEMBA), (3) San Joaquin Valley Disadvantaged Communities Pilot costs which are tracked in San Joaquin Valley Disadvantaged Communities Pilot Balancing Account (SJVDAC PBA), (4) the program costs for the Behind-the-Meter (BTM) Thermal Storage Program, and (5) the incremental administrative and information technology costs implementing the bill protection and transition community solar discount and the resulting discounts authorized for SJVDAC per D.20-04-006.

Residential Uncollectibles Balancing Account (RUBA) Subaccount is a two-way balancing account that (1) records the non-generation uncollectibles amounts recovered from all bundled and unbundled residential customers compared to actual non-generation uncollectibles for all residential customers as recorded in the Non-Generation Subaccount of the RUBA-E and (2) records Arrearage Management Program (AMP) debt forgiveness for services provided by PG&E as recorded in the AMP Subaccount of the RUBA-E.

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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:

- a. An annual credit entry equal to Greenhouse gas (GHG) revenues authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA). (L)
- 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 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 ERRA). 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. |
- 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. (L)
- 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.

(Continued)



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

Sheet 5

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

(N)

5. ACCOUNTING PROCEDURE (Cont'd):

E. RUBA Subaccount

- a. An annual debit or credit entry, as appropriate, equal to the balance transferred from the Non-Generation Subaccount of the RUBA-E for recovery in rates.
- b. An annual debit entry equal to the AMP debt forgiveness for services provided by PG&E transferred from the AMP Subaccount of the RUBA-E for recovery in rates.
- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- d. A debit or credit entry, as appropriate, 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.

(N)

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Advice 6001-E
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ELECTRIC PRELIMINARY STATEMENT PART ID Sheet 1
COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA)

ID. - COVID-19 Pandemic Protection Memorandum Account – Electric (CPPMA-E)

1. **PURPOSE:** The purpose of the COVID-19 Pandemic Protection Memorandum Account (CPPMA) is to record and track incremental electric costs associated with implementing the Disaster Relief Rulemaking (R.18-03-011) related to the COVID-19 Pandemic as described in Resolution M-4842. Applicable costs include applicable customer protection costs and any other costs approved to be recorded in this account associated with the COVID-19 Pandemic period, which began on March 4, 2020, as authorized by the Commission. Costs that can be attributed specifically to electric service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The CPPMA applies to residential and small business electric customers. Small business electric customers are defined per Electric Rule No. 1.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in a future cost recovery proceeding such as a General Rate Case, Cost Allocation Proceeding, the Energy Resource Recovery Account, or another proceeding, or as otherwise authorized by the Commission.
4. **RATES:** The CPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURES:** PG&E will maintain the CPPMA by making the following entries (excluding 5c), net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses associated with the customer protections applicable to PG&E and described in Resolution M-4842 as authorized by the Commission to be recorded to this account;
 - b. A debit entry equal to the waived charges associated with customer protection compliance;
 - c. A debit entry equal to the incremental uncollectible expenses during the COVID-19 Pandemic period for small business customers; (T)
 - d. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital costs incurred if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - e. A debit entry equal to the pro rata cost of the associated credit facilities, including upfront and drawn interest expense on residential and small business incremental COVID-19 related revenue shortfalls;

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<i>Advice</i>	6001-E	<i>Issued by</i>	<i>Submitted</i>	<u>November 16, 2020</u>
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		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	_____



ELECTRIC PRELIMINARY STATEMENT PART IM

Sheet 1

(N)

RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

(N)

IM. Residential Uncollectibles Balancing Account – Electric (RUBA-E)

(N)

1. PURPOSE: The purpose of the Residential Uncollectibles Balancing Account (RUBA) is to record uncollectibles recovered from residential electric customers compared to actual uncollectibles to create more transparency and accurately reflect the actual costs of uncollectible charges in rates and to record the Arrearage Management Program (AMP) debt forgiveness of charges for PG&E provided services.

(N)

2. APPLICABILITY: The RUBA applies to all residential electric customers.

3. REVISION DATE: Disposition of the balances in the RUBA will be determined through the Annual Electric True-up (AET) advice letter process. Disposition of the balances in the Non-Generation Subaccount and AMP Debt Forgiveness Subaccount will be through the RUBA Subaccount of the Public Policy Charge Balancing Account (PPCBA). Disposition of the balance in the Generation Subaccount will be through the Energy Resource Recovery Account.

4. RATES: The RUBA-E does not have a rate component.

5. ACCOUNTING PROCEDURES: The RUBA is comprised of three subaccounts:

The Non-Generation Subaccount records uncollectibles associated with non-generation charges recovered from all bundled and unbundled residential customers compared to actual non-generation uncollectibles. Non-generation charges include distribution, public purpose program, and other non-bypassable charges. Electric transmission uncollectibles, which are under Federal Energy Regulatory Commission (FERC) jurisdiction, are excluded from amounts recorded in this subaccount.

The Generation Subaccount records uncollectibles associated with generation charges recovered from bundled residential customers compared to actual generation uncollectibles.

The AMP Debt Forgiveness Subaccount records debt forgiveness of charges for PG&E provided services for residential customers enrolled in the AMP, including Electric Transmission. PG&E will follow the current uncollectibles policies and procedures for additional third party charges, for example but not limited to the Utility Users Tax (UUT), absent guidance from the Commission.

(N)

(Continued)

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ELECTRIC PRELIMINARY STATEMENT PART IM

Sheet 2

(N)

RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

(N)

IM. Residential Uncollectibles Balancing Account – Electric (RUBA-E)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

a. Non-Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for uncollectibles expense associated with non-generation charges attributable to all bundled and unbundled residential customers. This amount will be revised to reflect the actual write-off of non-generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to the portion of uncollectibles revenues associated with non-generation charges attributable to all bundled and unbundled residential customers, computed by multiplying residential customers non-generation billed and unbilled revenues times the adopted uncollectibles factor.
3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for generation uncollectibles expense attributable to residential bundled customers. This amount will be revised to reflect the actual write-off of generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to generation uncollectibles revenues attributable to residential bundled customers, computed by multiplying residential bundled customers generation billed and unbilled revenues times the approved uncollectibles factor.

(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART IM

Sheet 3

(N)

RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

(N)

b. Generation Subaccount (Cont'd)

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- 3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. AMP Debt Forgiveness Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- 1. A debit entry equal to the actual debt forgiven of charges for PG&E provided services for residential customers enrolled in the AMP.
- 2. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 3. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

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November 16, 2020



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November 16, 2020

Attachment 2

Redline Tariffs

GAS PRELIMINARY STATEMENT PART FF Sheet 1
COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA)

FF- COVID-19 Pandemic Protection Memorandum Account – Gas (CPPMA-G)

(N)

1. **PURPOSE:** The purpose of the COVID-19 Pandemic Protection Memorandum Account (CPPMA) is to record and track incremental gas costs associated with implementing the Disaster Relief Rulemaking (R.18-03-011) related to the COVID-19 Pandemic as described in Resolution M-4842. Applicable costs include customer protection costs and any other costs approved to be recorded in this account associated with the COVID-19 Pandemic period, which began on March 4, 2020, as authorized by the Commission. Costs that can be attributed specifically to gas service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The CPPMA applies to residential and small business gas customers. Small business gas customers are defined per Gas Rule No. 1.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in a future cost recovery proceeding such as a General Rate Case, Cost Allocation Proceeding, or another proceeding, or as otherwise authorized by the Commission.
4. **RATES:** The CPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the CPPMA by making the following entries (excluding 5c), net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses associated with the customer protections applicable to PG&E and described in Resolution M-4842 as authorized by the Commission to be recorded to this account;
 - b. A debit entry equal to the waived charges associated with customer protection compliance;
 - c. A debit entry equal to the incremental uncollectible expenses during the COVID-19 Pandemic period **for small business customers**;
 - d. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital costs incurred if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - e. A debit entry equal to the pro rata cost of the associated credit facilities, including upfront and drawn interest expense on residential and small business incremental COVID-19 related revenue shortfalls;

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<i>Advice</i>	4244-G-B		
<i>Decision</i>		<i>Issued by</i> Robert S. Kenney <i>Vice President, Regulatory Affairs</i>	<i>Submitted</i> <u>July 15, 2020</u> <i>Effective</i> <u>March 4, 2020</u> <i>Resolution</i>

ELECTRIC PRELIMINARY STATEMENT PART HM Sheet 1
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

HM. Public Policy Charge Balancing Account (PPCBA)

1. **PURPOSE:** The purpose of the Public Policy Charge Balancing Account (PPCBA) is to track revenues and actual costs incurred to implement adopted programs that may be funded through public policy funds.
2. **APPLICABILITY:** The subaccounts will apply to all bundled customer electric rate schedules, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATES:** The disposition of the balances in the respective subaccounts will be determined through the advice letter process or an Application.
4. **RATES:** The rate applicable to PPCBA is set forth in Electric Preliminary Statement Part I.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, as applicable, excluding amounts for Revenue Fees and Uncollectible.

The PPCBA has four subaccounts:

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Community Solar Green Tariff (CS-GT) Subaccount is a two-way balancing account that tracks the annual funding of the program through GHG and public policy revenues compared to costs incurred to implement, operate, maintain, and administer the program.

Disadvantaged Communities Single-Family Solar Homes (DAC-SASH) Subaccount is a balancing account that tracks the authorized funding through Greenhouse Gas (GHG) and public policy revenue against the remittance to Program Administrator to cover the cost of the program.

Public Policy Charge Programs Subaccount is a two-way balancing account that tracks the adopted revenue requirement for (1) San Joaquin Valley Disadvantaged Communities Data Gathering Plan where the program costs are tracked in San Joaquin Valley Disadvantaged Communities Data Gathering Plan Memorandum Account (SJVDAC DGPMA), (2) Net Energy Metering measurement and evaluation costs where the program costs are tracked in Net Energy Metering Balancing Account (NEMBA), (3) San Joaquin Valley Disadvantaged Communities Pilot costs which are tracked in San Joaquin Valley Disadvantaged Communities Pilot Balancing Account (SJVDAC PBA), (4) the program costs for the Behind-the-Meter (BTM) Thermal Storage Program, and (5) the incremental administrative and information technology costs implementing the bill protection and transition community solar discount and the resulting discounts authorized for SJVDAC per D.20-04-006.

Residential Uncollectibles Balancing Account (RUBA) Subaccount is a two-way balancing account that (1) records the non-generation uncollectibles amounts recovered from all bundled and unbundled residential customers compared to actual non-generation uncollectibles for all residential customers as recorded in the Non-Generation Subaccount of the RUBA-E and (2) records Arrearage Management Program (AMP) debt forgiveness for services provided by PG&E as recorded in the AMP Subaccount of the RUBA-E. (N)

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Advice Decision	Issued by Robert S. Kenney Vice President, Regulatory Affairs	Submitted _____ Effective _____ Resolution _____
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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:

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

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

Sheet 5

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

(N)

5. ACCOUNTING PROCEDURE (Cont'd):

E. RUBA Subaccount

- a. An annual debit or credit entry, as appropriate, equal to the balance transferred from the Non-Generation Subaccount of the RUBA-E for recovery in rates.
- b. An annual debit entry equal to the AMP debt forgiveness for services provided by PG&E transferred from the AMP Subaccount of the RUBA-E for recovery in rates.
- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- d. A debit or credit entry, as appropriate, 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.

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ELECTRIC PRELIMINARY STATEMENT PART ID Sheet 1
COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA)

ID. - COVID-19 Pandemic Protection Memorandum Account – Electric (CPPMA-E)

(N)

1. **PURPOSE:** The purpose of the COVID-19 Pandemic Protection Memorandum Account (CPPMA) is to record and track incremental electric costs associated with implementing the Disaster Relief Rulemaking (R.18-03-011) related to the COVID-19 Pandemic as described in Resolution M-4842. Applicable costs include applicable customer protection costs and any other costs approved to be recorded in this account associated with the COVID-19 Pandemic period, which began on March 4, 2020, as authorized by the Commission. Costs that can be attributed specifically to electric service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The CPPMA applies to residential and small business electric customers. Small business electric customers are defined per Electric Rule No. 1.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in a future cost recovery proceeding such as a General Rate Case, Cost Allocation Proceeding, the Energy Resource Recovery Account, or another proceeding, or as otherwise authorized by the Commission.
4. **RATES:** The CPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURES:** PG&E will maintain the CPPMA by making the following entries (excluding 5c), net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses associated with the customer protections applicable to PG&E and described in Resolution M-4842 as authorized by the Commission to be recorded to this account;
 - b. A debit entry equal to the waived charges associated with customer protection compliance;
 - c. A debit entry equal to the incremental uncollectible expenses during the COVID-19 Pandemic period **for small business customers**;
 - d. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital costs incurred if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - e. A debit entry equal to the pro rata cost of the associated credit facilities, including upfront and drawn interest expense on residential and small business incremental COVID-19 related revenue shortfalls;

(N)

(Continued)

<i>Advice</i>	5816-E-B	<i>Issued by</i>	<i>Submitted</i>
<i>Decision</i>		Robert S. Kenney	July 15, 2020
		<i>Vice President, Regulatory Affairs</i>	Effective
			March 4, 2020
			<i>Resolution</i>

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

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency
Financing

California Alternative Energy and
Advanced Transportation Financing
Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

Downey & Brand
East Bay Community Energy
Ellison Schneider & Harris LLP
Energy Management Service
Engineers and Scientists of California

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz &
Ritchie

Green Power Institute
Hanna & Morton
ICF

IGS Energy
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated
Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead
Electric Company
Western Manufactured Housing
Communities Association (WMA)
Yep Energy