



ELECTRIC PRELIMINARY STATEMENT PART HF
DISTRIBUTION RESOURCES PLAN TOOLS MEMORANDUM ACCOUNT

Sheet 1

HF. Distribution Resources Plan Tools Memorandum Account (DRPTMA)

1. **PURPOSE:** The purpose of the Distribution Resources Plan Tools Memorandum Account (DRPTMA) is to record and track incremental costs, both capital and expense, incurred to implement demonstration project tools on Integration Capacity Analysis (ICA) and Locational Net Benefit Analysis (LNBA) associated with the Distribution Resources Plan to be implemented pursuant to Decision (D.) 17-09-026. Pursuant to D.18-02-004, DRPTMA will also include a subaccount to track debits and credits, both capital and expense, associated with implementing the Grid Needs Assessment (GNA), Distribution Deferral Opportunity Report (DDOR), and the Data Access Portal mandated by D.18-02-004.

On October 23, 2024, D.24-10-030 was issued requiring several changes and reporting related to PG&E's distribution planning, investment planning, prioritization and execution processes as well as other activities such as an electrification impact study and load flexibility assessment. This decision authorized PG&E to track costs for implementing these changes and to record the associated costs in the memorandum accounts previously authorized in D.18-02-004.

(N)
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(N)

2. **APPLICABILITY:** The DRPTMA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in PG&E's next General Rate Case, or as otherwise authorized by the Commission.
4. **RATES:** The DRPTMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) Integration Capacity Analysis, Distribution Resource Planning (DRP) Data Portal and Locational Net Benefit Analysis sub-account:

(T)

- 1) A debit entry equal to the incremental expenses associated with implementation of the Integration Capacity Analysis (ICA) maps, Distribution Resource Planning (DRP) Data Portal, and the Locational Net Benefit Analysis tools;
- 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 4) An entry, as appropriate, each month equal to the interest on the average balance in this 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)
(T)

(Continued)

Advice 7468-E
Decision D.24-10-030

Issued by
Shilpa Ramaiya
Vice President

Submitted
Effective
Resolution

December 31, 2024
December 31, 2024



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Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd.)

b) Grid Needs Assessment, and Distribution and Investment Planning sub-account: (T)

- 1) A debit or credit entry equal to the incremental expenses associated with development, implementation, and operation of the Grid Needs Assessment and Distribution and Investment Planning; (T)
- 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the Commission, and
- 4) An entry, as appropriate, each month equal to the interest on the average balance in this account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

c) Electrification Impact and Preparation sub-account: (N)

- 1) A debit entry equal to the incremental expenses associated with development, implementation, and Operationalization of the Electrification Impact and Preparation of a load flexibility assessment;
- 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the Commission, and
- 4) An entry, as appropriate, each month equal to the interest on the average balance in this 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.

(N)