



ELECTRIC PRELIMINARY STATEMENT PART IH
DISCONNECTIONS MEMORANDUM ACCOUNT - ELECTRIC (DMA-E)

Sheet 1

IH. Disconnections Memorandum Account – Electric (DMA-E)

1. **PURPOSE:** The purpose of the Disconnections Memorandum Account (DMA) is to 1) track incremental costs associated with implementing the requirements of Decision (D.) 20-06-003 and 2) the electric portion of incremental Medical Baseline recertification administrative and implementation costs per D.22-11-033, which modified D.02-04-026. Costs will be tracked separately using internal orders. Costs that can be attributed specifically to electric service will be recorded to this account. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated 55% electric and 45% gas. (T)

- PG&E will also track the Arrearage Management Payment Plan program evaluation costs and Medical Baseline Population Study costs authorized in D.23-08-049. (N)

- PG&E will also track the incremental costs incurred to implement D.25-06-012. (N)

2. **APPLICABILITY:** The DMA applies to residential electric customers.

3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.

4. **RATES:** The DMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** PG&E will maintain the DMA by making the following entries, 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.
 - b. A debit or credit entry equal to the capital revenue requirement associated with actual incremental capital costs incurred. 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.
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
 - d. A debit or credit, 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.

(Continued)