



**ELECTRIC PRELIMINARY STATEMENT PART KC** Sheet 1  
NON-TARIFFED PRODUCTS AND SERVICES MEMORANDUM ACCOUNT - (NTPSMA) (N)

KC. Non-Tariffed Products and Services Memorandum Account (NTPSMA) (N)

1. **PURPOSE:** The purpose of the Non-Tariffed Products and Services Memorandum Account (NTPSMA) is to track and record actual CPUC-jurisdictional expenses and revenue related to PG&E's New Revenue Development (NRD) Department Non-Tariffed Products & Services (NTP&S), MWC EL, effective January 1, 2023, through 2024. Consistent with Decision 23-11-069's requirement to retain all profits beyond reimbursing ratepayers for the adopted expense, the NTPSMA also tracks and records the 2023 adopted profit of \$3.72 million and 2024 adopted profit of \$3.90 million returned to customers through the revenue requirement authorized by D.23-11-069. As a result, the NTPSMA balance reflects actual profit greater than the 2023 adopted profit of \$3.72 million and 2024 adopted profit of \$3.90 million.
2. **APPLICABILITY:** The NTPSMA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of any balance in the account will be through a future application or as authorized by the Commission.
4. **RATES:** The NTPSMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:
  - a. A one-time debit entry equal to the 2023 adopted NRD Department NTP&S net profit of \$3.72 million (calculated as the difference between the adopted NRD Department NTP&S revenues less the adopted NTP&S expenses);
  - b. A debit entry equal to one-twelfth of the 2024 adopted NRD Department NTP&S net profit of \$3.90 million (calculated as the difference between the adopted NRD Department NTP&S revenues less the adopted NRD Department NTP&S expenses);
  - c. A debit entry equal to actual NRD Department NTP&S operating expenses;
  - d. A credit entry equal to actual NRD Department NTP&S operating revenues;
  - e. An entry to transfer amounts to or from another account as authorized by the Commission; and
  - f. 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 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.

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