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ELECTRIC PRELIMINARY STATEMENT PART KL
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 1

(N)

(N)

KL. BILLING MODERNIZATION MEMORANDUM ACCOUNT – ELECTRIC
(BMMA – E)

(N)

1. **PURPOSE:** The purpose of the Billing Modernization Memorandum Account - Electric (BMMA - E) is to track the actual CPUC-jurisdictional expenses and the revenue requirements associated with actual capital additions for the Billing Modernization Initiative effective October 23, 2024.
2. **APPLICABILITY:** The BMMA - E shall apply to all electric customers, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the BMMA – E will be addressed in PG&E's Billing Modernization Initiative Application. Upon approval of this application, PG&E will transfer the balances of this account to the Distribution Revenue Adjustment Mechanism (DRAM) for recovery in distribution rates and to the Energy Resource Recovery Account (ERRA), New System Generation Balancing Account (NSGBA), and Portfolio Allocation Balancing Account (PABA), as applicable, for recovery in generation rates through the Annual Electric True-Up (AET) advice letter or the next available rate change advice letter, as approved by the Commission. The allocation of the actual costs between distribution and generation will be based on the common cost allocation factor as approved in PG&E's General Rate Case (GRC).
4. **RATES:** The BMMA - E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):
 - a) A debit entry equal to the actual incremental incurred expenses;
 - b) A debit or credit entry equal to the capital-related revenue requirement related to the 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;

(N)

(Continued)

Advice 7697-E
Decision D.25-08-008

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
Resolution

September 3, 2025
October 23, 2024



ELECTRIC PRELIMINARY STATEMENT PART KL
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 2

(N)
(N)

KL. BILLING MODERNATIZATION MEMORANDUM ACCOUNT – ELECTRIC
(BMMA – E) (Cont'd.)

(N)

5. ACCOUNTING PROCEDURE (Cont'd.):

- c) An entry to record the transfer to or from other accounts as approved by the Commission; and
- d) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth 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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