



U 39

GAS PRELIMINARY STATEMENT GG
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 1

(N)

(N)

GG. BILLING MODERNIZATION MEMORANDUM ACCOUNT – GAS (BMMA – G)

(N)

1. **PURPOSE:** The purpose of the Billing Modernization Memorandum Account - Gas (BMMA - G) 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 - G shall apply to all gas customers, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the BMMA – G 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 appropriate balancing accounts for recovery from customers in rates through the next Annual Gas True-Up (AGT) advice letter or the next available rate change advice letter, as approved by the Commission. Distribution related amounts will be transferred to the Distribution Subaccount of the Core Fixed Cost Account (CFCA) for Core Customers and the Distribution Subaccount of the Noncore Customer Class Charge Account (NCA) for Noncore Customers. Gas Transmission and Storage (GT&S) related amounts will be transferred to the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA. Local Transmission related amounts will be transferred to the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA. The allocation between distribution, GT&S, and local transmission components of the actual costs will be based on the common cost allocation factor as approved in PG&E's General Rate Case (GRC).
4. **RATES:** The BMMA - G 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;

(N)

(Continued)

Advice 5106-G
Decision D.25-08-008

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
Resolution

September 3, 2025
October 23, 2024



U 39

Oakland, California

GAS PRELIMINARY STATEMENT GG
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 2

(N)

(N)

GG. BILLING MODERNIZATION MEMORANDUM ACCOUNT – GAS (BMMA – G)
(Cont'd.)

(N)

5. ACCOUNTING PROCEDURE (Cont'd.):

- 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;
- 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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