



ELECTRIC PRELIMINARY STATEMENT PART IM Sheet 1
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

IM. Residential Uncollectibles Balancing Account – Electric (RUBA-E)

1. PURPOSE: The purpose of the Residential Uncollectibles Balancing Account (RUBA) is to record uncollectibles recovered from residential electric customers compared to actual uncollectibles to create more transparency and accurately reflect the actual costs of uncollectible charges in rates and to record the Arrearage Management Program (AMP) debt forgiveness of charges for services provided by PG&E, services provided by eligible third-party service providers¹ participating in AMP, and third-party taxes, charges, and fees

2. APPLICABILITY: The RUBA applies to all residential electric customers.

3. REVISION DATE: Disposition of the balances in the RUBA will be determined through the Annual Electric True-up (AET) advice letter process. Disposition of the balances in the Non-Generation Subaccount and AMP Debt Forgiveness Subaccount will be through the Public Policy Charge Balancing Account (PPCBA). Disposition of the balance in the Generation Subaccount will be through the Energy Resource Recovery Account.

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4. RATES: The RUBA-E does not have a rate component.

5. ACCOUNTING PROCEDURES: The RUBA is comprised of three subaccounts:

The Non-Generation Subaccount records uncollectibles associated with non-generation charges recovered from all bundled and unbundled residential customers compared to actual non-generation uncollectibles. Non-generation charges include distribution, public purpose program, and other non-bypassable charges. Electric transmission uncollectibles, which are under Federal Energy Regulatory Commission (FERC) jurisdiction, are excluded from amounts recorded in this subaccount.

The Generation Subaccount records uncollectibles associated with generation charges recovered from bundled residential customers compared to actual generation uncollectibles.

The AMP Debt Forgiveness Subaccount records debt forgiveness for residential customers enrolled in AMP of charges for PG&E provided services, including Electric Transmission, and services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees.

¹ Resolution (R.) E-5114 defines AMP eligible third-party service charges as those provided by Community Choice Aggregators (CCAs) participating in AMP. Third-party service provider charges other than that from CCAs are not eligible for AMP debt forgiveness at this time, but may be so in the future. However, customers receiving Core Aggregation Transportation service from third-party gas providers, including Core Transport Agents (CTAs), may enroll in AMP, but only the distribution-related charges may be forgiven when PG&E is the billing agent for the customer.

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ELECTRIC PRELIMINARY STATEMENT PART IM Sheet 2
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

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IM. Residential Uncollectibles Balancing Account – Electric (RUBA-E)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

a. Non-Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for uncollectibles expense associated with non-generation charges attributable to all bundled and unbundled residential customers. This amount will be revised to reflect the actual write-off of non-generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to the portion of uncollectibles revenues associated with non-generation charges attributable to all bundled and unbundled residential customers, computed by multiplying residential customers non-generation billed and unbilled revenues times the adopted uncollectibles factor.
3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
4. A debit or credit entry, 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.

b. Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for generation uncollectibles expense attributable to residential bundled customers. This amount will be revised to reflect the actual write-off of generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to generation uncollectibles revenues attributable to residential bundled customers, computed by multiplying residential bundled customers generation billed and unbilled revenues times the approved uncollectibles factor.

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ELECTRIC PRELIMINARY STATEMENT PART IM

Sheet 3

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RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

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5. ACCOUNTING PROCEDURES: (Cont'd)

(N)

b. Generation Subaccount (Cont'd)

- 3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 4. A debit or credit entry, 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.

c. AMP Debt Forgiveness Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- 1. A debit entry equal to the actual debt forgiven for residential customers enrolled in the AMP of charges for PG&E provided services, services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees.
- 2. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 3. A debit or credit entry, 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.

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