



**GAS PRELIMINARY STATEMENT PART AW**  
**SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT**

Sheet 1

**AW. SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA)**

**1. PURPOSE:**

The purpose of the SGPMA is to track authorized Self Generation Incentive Program (SGIP) budget compared to the costs incurred by PG&E for implementing self-generation programs authorized by Decisions 01-03-073, 01-07-028, 01-09-012, 02-02-026, 04-12-045, 05-12-044, 06-01-024, 06-12-033, 19-09-027, 20-01-021, 22-04-036, and others adopted by the California Public Utilities Commission (CPUC). Qualifying technologies and incentives are determined by the CPUC. The self-generation program budget (including any forfeited SGIP application fees) shall be allocated between electric and gas customers to reflect the current allocation of energy efficiency programs.

(T)

All forfeited application fees will be transferred to the SGIP incentive budget (via a credit to the SGPMA).

Pursuant to D.22-04-036, Cap-and-Trade Funding subaccount is established to track the authorized funding from gas Cap-and-Trade Program allowance auction proceeds and remittance to Southern California Edison to fund the Heat Pump Water Heater program.

(N)

(N)

**2. APPLICABILITY:**

The SGPMA shall apply to all customer classes, except for those specifically excluded by the CPUC.

**3. RATES:**

The SGPMA does not have a rate component.

**4. ACCOUNTING PROCEDURE:**

The SGPMA consists of two subaccounts.

(N)

Self-Generation Program Subaccount records the authorized budget for Self-Generation Incentive program and the associated costs including the forfeited application fees.

Cap-and-Trade Funding Subaccount records the authorized funding from the gas Cap-and-Trade allowance auction proceeds and remittance to Southern California Edison to fund the Heat Pump Water Heater program.

(N)

**A. Self-Generation Program Subaccount**

PG&E shall maintain the SGPMA by making entries at the end of each month as follows:

- a. A debit entry for the gas portion of administrator costs, including incremental design, contract administration, marketing, regulatory reporting, program evaluation, and other costs as authorized by the CPUC.
- b. A debit entry for the gas portion of incentive payments to customers or contractors for services rendered.
- c. A credit entry equal to the one-twelfth of the gas portion of the current year SGIP budget as authorized by the CPUC (See corresponding debit entries in the Core Cost Subaccount of the Core Fixed Cost Account and the Noncore Subaccount of the Noncore Customer Class Charge Account).



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Sheet 2

AW. SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA) (Cont'd)

4. ACCOUNTING PROCEDURE (Cont'd):

A. Self-Generation Program Subaccount (Cont'd)

- d. A credit equal to the gas portion of any forfeited SGIP application fees. (L)
- e. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as authorized by the CPUC.
- f. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 5.a. through 5.e. 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. (L)

**B. Cap-and-Trade Funding Subaccount** (N)

- a. A credit entry to record the authorized allowance auction proceeds transfer from the Gas Programs Balancing Account to fund the SGIP Heat Pump Water Heater (HPWH) program. A corresponding debit entry is recorded in the Gas Preliminary Statement Part DH – Gas Programs Balancing Account (GPBA).
- b. A debit entry to record the remittance of the authorized auction proceeds to Southern California Edison (SCE).
- c. A credit entry to record the unallocated funds at the end of the SGIP HPWH program returned to Pacific Gas and Electric (PG&E).
- d. A debit entry to transfer the unallocated funds to the Gas Programs Balancing Account to return to ratepayers as part of the 2026 or 2027 California Climate Credit.
- e. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 5.a. through 5.e. 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. (N)

(Continued)