



**GAS PRELIMINARY STATEMENT PART FT**

Sheet 1

(N)

PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - GAS (PIPPBA-G)

(N)

FT. PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - GAS (PIPPBA-G)

(N)

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Balancing Account – Gas (PIPPBA-G), a two-way balancing account, is to record and track the gas portion of the revenue shortfall, or discount, from the PIPP bill cap pursuant to Decision (D.) 21-10-012. The PIPP bill discounts should be either (a) the difference between the bill cap and the actual bill, or (b) zero, if the actual bill is lower than the bill cap, and are net of California Alternate Rates for Energy (CARE) discounts, i.e. the discounted amount in excess of the CARE discount.
2. **APPLICABILITY:** The PIPPBA-G shall apply to all eligible gas residential customers.
3. **REVISION DATE:** Distribution of the balances of the PIPPBA-G will be in gas transportation rates on an equal cents per therm basis through the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA) on an annual basis as part of PG&E’s Annual Gas True-up (AGT) advice letter filing. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.
4. **RATES:** The PIPPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPBA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
  - a. A debit entry equal to the revenue shortfall that would have been collected had the customer(s) not been eligible for the PIPP bill cap;
  - b. A credit entry to transfer the balance or amounts to the CFCA and NCA for true-up in rates;
  - c. A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
  - d. A debit or credit entry, as appropriate, equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account 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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Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted  
Effective  
Resolution

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