



**ELECTRIC PRELIMINARY STATEMENT PART KE**  
**INCOME-GRADUATED FIXED CHARGE BALANCING ACCOUNT (IGFCBA)**

Sheet 1

(N)  
(N)

**KE. INCOME-GRADUATED FIXED CHARGE BALANCING ACCOUNT (IGFCBA)**

(N)

1. **PURPOSE:** The purpose of the Income Graduated Fixed Charge Balancing Account (IGFCBA) is to track and record for informational purposes the over- or under-collection of revenues compared to projected revenues from income-graduated fixed charges pursuant to Decision (D.) 24-05-028. This account has three subaccounts, one for each tier of the Income Graduated Fixed Charge.

The Tier 1 Subaccount tracks the over- or under-collection of revenues for customers enrolled in the California Alternate Rates for Energy (CARE) program.

The Tier 2 Subaccount tracks the over- or under-collection of revenues for customers enrolled in the Family Electric Rate Assistance (FERA) program or who live in affordable housing restricted to residents with incomes at or below 80 percent of Area Median Income.

The Tier 3 Subaccount tracks the over- or under-collection of revenues for all other customers.

2. **APPLICABILITY:** The IGFCBA is a tracking account only. PG&E is not required to record the balance in the account on its financial statements.

3. **ACCOUNTING PROCEDURE:** PG&E shall maintain the IGFCBA by making entries to this account at the end of each month, or as applicable, as follows:

**TIER 1 SUBACCOUNT:**

- a. A debit entry to record the distribution portion of the projected revenues from income-graduated fixed charges.
- b. A credit entry equal to the distribution portion of the actual revenues from income-graduated fixed charges.
- c. A debit entry to record the nuclear decommissioning portion of the projected revenues from income-graduated fixed charges.
- d. A credit entry equal to the nuclear decommissioning portion of the actual revenues from income-graduated fixed charges.
- e. A debit entry to record the new system generation portion of the projected revenues from income-graduated fixed charges.
- f. A credit entry equal to the new system generation portion of the actual revenues from income-graduated fixed charges.
- g. A debit entry to record the Public Purpose Program (PPP) portion of the projected revenues from income-graduated fixed charges.
- h. A credit entry equal to the PPP portion of the actual revenues from income-graduated fixed charges.

(N)

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Advice 7300-E  
Decision D.24-05-028

Issued by  
**Shilpa Ramaiya**  
Vice President

Submitted  
Effective  
Resolution

June 17, 2024  
May 9, 2024



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Sheet 2

(N)  
(N)

KE. INCOME-GRADUATED FIXED CHARGE BALANCING ACCOUNT (IGFCBA) (Cont'd.)

(N)

TIER 2 SUBACCOUNT:

- a. A debit entry to record the distribution portion of the projected revenues from income-graduated fixed charges.
- b. A credit entry equal to the distribution portion of the actual revenues from income-graduated fixed charges.
- c. A debit entry to record the nuclear decommissioning portion of the projected revenues from income-graduated fixed charges.
- d. A credit entry equal to the nuclear decommissioning portion of the actual revenues from income-graduated fixed charges.
- e. A debit entry to record the new system generation portion of the projected revenues from income-graduated fixed charges.
- f. A credit entry equal to the new system generation portion of the actual revenues from income-graduated fixed charges.
- g. A debit entry to record the PPP portion of the projected revenues from income-graduated fixed charges.
- h. A credit entry equal to the PPP portion of the actual revenues from income-graduated fixed charges.

TIER 3 SUBACCOUNT:

- a. A debit entry to record the distribution portion of the projected revenues from income-graduated fixed charges.
- b. A credit entry equal to the distribution portion of the actual revenues from income-graduated fixed charges.
- c. A debit entry to record the nuclear decommissioning portion of the projected revenues from income-graduated fixed charges.
- d. A credit entry equal to the nuclear decommissioning portion of the actual revenues from income-graduated fixed charges.
- e. A debit entry to record the new system generation portion of the projected revenues from income-graduated fixed charges.
- f. A credit entry equal to the new system generation portion of the actual revenues from income-graduated fixed charges.
- g. A debit entry to record the PPP portion of the projected revenues from income-graduated fixed charges.

(N)

(Continued)

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KE. INCOME-GRADUATED FIXED CHARGE BALANCING ACCOUNT (IGFCBA) (Cont'd.)

(N)

TIER 3 SUBACCOUNT: (Cont'd.)

- h. A credit entry equal to the PPP portion of the actual revenues from income-graduated fixed charges.
- 4. NOTIFICATION TO THE COMMISSION: PG&E will propose in its Annual Electric True-up advice letter how to modify rates to account for over- or under-collections of revenues by the income-graduated fixed charges compared to projected revenues.

(N)