PACIFIC GAS AND ELECTRIC COMPANY
Risk Spending Accountability Report Discovery 2025
Data Response

PG&E Data Request No.:	ED_001-Q001
PG&E File Name:	RSARDiscovery2025_DR_ED_001-Q001
Request Date:	August 13, 2026
Requester DR No.:	001
Requesting Party:	Energy Division
Requester:	Abigail Bender
Date Sent:	September 17, 2026
PG&E Witness(es):	N/A

SUBJECT: PROGRAMS WITH ACTUAL SPENDING BUT NO AUTHORIZED (IMPUTED ADOPTED) SPENDING

QUESTION 001

ED identified multiple programs where actual expenses were recorded despite no imputed adopted expense being authorized for the applicable year in the 2023 GRC. For example, under Attachment 3 – Gas Distribution, tab GD MAT Table Expense, MAT DDA, the 2025 Imputed Adopted Cost is $0 while the 2025 Actual Cost is $214.9 thousand. See CPUC Attachment 1 for the complete list of affected programs.

For each program identified in CPUC Attachment 1:

a. Please explain why actual expenses were incurred when no imputed adopted expense was authorized in the 2023 GRC.

b. If these projects were deemed important by PG&E, please provide a specific explanation of how and why they were deemed important.

c. Please identify the source of authority for the expenditures. If the spending was authorized outside the 2023 GRC, please identify the applicable Commission decision or other authorization.

d. If the expenditure is currently being tracked for future recovery (for example, through a memorandum or balancing account), please identify the applicable account.

e. If the work was authorized under a different MAT, MWC, or program but reported under this line item in the RSAR, please identify the corresponding location where the work was originally authorized.

f. Please indicate whether PG&E requested funding for each of these programs in the 2027 GRC. If so, please provide the requested amount, exhibit number, and chapter reference.

ANSWER 001

a. Please see PG&E's responses in attachment *"RSARDiscovery2025_DR_ED_001-Q001Atch01.xlsx".* Pursuant to PG&E's email August 31, 2026, PG&E is also providing responses to Energy Divisions comments in *"RSARDiscovery2025_DR _ED_001-Q001Atch02.xlsx".*

b. Please see PG&E's responses in attachment *"RSARDiscovery2025_DR_ED_001-Q001Atch01.xlsx".*

c. The Commission has a well-established principle allowing a utility to reprioritize adopted funding as necessary to safely and reliably manage utility operations in order to meet customers' needs:

In the 2023 GRC Decision, the Commission noted "within the context of a rate case, the Commission does not require the utility to implement authorized forecasted budgets; a rate case proceeding is an authorized forecast and utilities are provided with discretion to implement these budgets in real time in accordance with best judgment." (D.23-11-069, p. 710)

The Commission has established this principle across general rate cases over several decades. For example, in the 2011 GRC, the Commission stated "It is generally recognized that when a utility files a GRC, expenditure estimates are based on plans and preliminary budgets developed at least two years in advance of when they will actually be incurred. When the Utility finalizes its budget just prior to the year when costs will be incurred or adjusts the budget during the year, new programs or projects may come up, others may be cancelled, and there may be reprioritization. This process is expected and is necessary for the Utility to manage its operations in a safe and reliable manner." (D.11-05-018, Decision on PG&E's Test Year 2011 General Rate Increase Request, p. 27) The Commission's 2011 GRC decision cited D.83-12-098 and D.94-12-068 as additional support for utilities' authority to reprioritize approved funding.

Please also see PG&E's responses in attachment *"RSARDiscovery2025_DR_ ED_001-Q001Atch01.xlsx".*

d. Please see PG&E's responses in attachment *"RSARDiscovery2025_DR_ED_001-Q001Atch01.xlsx".*

e. Please see PG&E's responses in attachment *"RSARDiscovery2025_DR_ED_001-Q001Atch01.xlsx".*

f. Please see PG&E's responses in attachment *"RSARDiscovery2025_DR_ED_001-Q001Atch01.xlsx".* All forecasts are presented in thousands, consistent with PG&E's RSAR reporting.