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

PG&E Data Request No.:	ED_001-Q004
PG&E File Name:	RSARDiscovery2025_DR_ED_001-Q004
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: SPREADSHEET ERRORS

QUESTION 004

ED identified several spreadsheet issues in the submitted RSAR attachments.

a. Invalid Cell References

Multiple lines in Attachment 4: Power Generation reference cells from the "Power Total Expense (Table 4-11)" worksheet rather than containing stored values. These references generate "Invalid Cell Reference" errors when the projects are viewed from the consolidated SRM O&M Expense workbook.

i. Please correct all references identified in CPUC Attachment 4 and provide updated Excel workbooks (e.g. Power Generation, SRM O&M Expense Combined).

b. Formula Errors

In the SRM Capital worksheet for Gas Distribution, MWC 50, MAT 50I ("Loss of Containment on Gas Distribution Main or Service"), the "Difference for 2025 (# of Units)" column displays a #VALUE! Error.

i. Please correct the spreadsheet formula and provide updated Excel workbooks (Gas Distribution, SRM Capital Combined).

c. Inconsistent Percent Variance Formulas

ED identified inconsistencies in the formulas used to calculate percent variance across different functional areas in the 2025 RSAR spreadsheets.

In some functional areas, the percent variance is calculated using a formula equivalent to:

=IF("Imputed Adopted Costs"=0, "100.0%", ("Actual Costs"-"Imputed Adopted Costs")/"Imputed Adopted Costs")

In other functional areas, the percent variance is calculated using a formula equivalent to:

=IF(AND("Imputed Adopted Costs"=0, "Actual Costs"=0), 0, IF("Imputed Adopted Costs"=0, "Actual Costs"/ABS("Actual Costs"), IF("Actual Costs"=0, (0-"Imputed Adopted Costs")/"Imputed Adopted Costs", ("Actual Costs"-"Imputed Adopted Costs")/"Imputed Adopted Costs")))

These formulas produce different results when both Imputed Adopted Costs and Actual Costs are $0. Under the first formula, the percent variance is reported as 100 percent, whereas under the second formula, the percent variance is reported as 0 percent.

ED understands that when both Imputed Adopted Costs and Actual Costs are $0, there is no difference between authorized and actual spending and therefore no percent variance. Accordingly, a 0 percent variance is the appropriate result for this circumstance.

i. Please update all percent variance calculations in the 2025 RSAR to use the second formula above so instances where both Imputed Adopted Costs and Actual Costs are $0 are reported as a 0 percent variance, reflecting no variance between authorized and actual spending.

d. Blank Values

In the SRM Capital worksheet for Electric Distribution, MWC 49/3U, MAT 49R/3UR ("ED WFM REFCL"), the "2024 Actual Cost" column is blank. (This is also “Line No” 338 in the SRM Capital Combined workbook.)

i. Please explain why the 2024 Actual Cost is blank for this program. If no actual costs were incurred in 2024, please update the applicable RSAR spreadsheet cell to report $0 rather than leaving the cell blank. If actual costs were incurred, please provide the correct amount and update the applicable Excel workbooks (Electric Distribution, SRM Capital Combined).

ANSWER 004

a. Please see attachment, *“RSARDiscovery2025_DR_ED_001-Q004Atch04.xlsx”* for the corrected Table 4-13: 2023 GRC Cycle Power Generation Expense Comparison By MWC For Safety, Reliability, And Maintenance Work and attachment, *“RSARDiscovery2025_DR_ED_001-Q004Atch06.xlsx”* for the corrected SRM O&M Expense Combined workbook.

b. Please see attachment, *“RSARDiscovery2025_DR_ED_001-Q004Atch01.xlsx”* for the corrected Table 2-4: 2023 GRC Cycle Gas Distribution Capital Comparison By MAT For Safety, Reliability, And Maintenance Work and attachment, *“RSARDiscovery2025_DR_ED_001-Q004Atch07.xlsx”* for the corrected SRM Capital Combined workbook.

c. PG&E has updated the percent variance calculations based on the areas identified in DR-001 Attachment 1 and DR-001 Attachment 2 to use the following formula:

=IF(AND("Imputed Adopted Costs"=0, "Actual Costs"=0), 0, IF("Imputed Adopted Costs"=0, "Actual Costs"/ABS("Actual Costs"), IF("Actual Costs"=0, (0-"Imputed Adopted Costs")/"Imputed Adopted Costs", ("Actual Costs"-"Imputed Adopted Costs")/"Imputed Adopted Costs")))

Please see the updated attachments below.

Functional Area	Attachment
Gas Distribution	RSARDiscovery2025_DR_ED_001-Q004Atch01
GT&S	RSARDiscovery2025_DR_ED_001-Q004Atch02
Power Generation	RSARDiscovery2025_DR_ED_001-Q004Atch04
Shared Services/IT	RSARDiscovery2025_DR_ED_001-Q004Atch05
SRM O&M Expense Combined	RSARDiscovery2025_DR_ED_001-Q004Atch06
SRM Capital Combined	RSARDiscovery2025_DR_ED_001-Q004Atch07
Non-SRM O&M Expense Combined	RSARDiscovery2025_DR_ED_001-Q004Atch08
Non-SRM Capital Combined	RSARDiscovery2025_DR_ED_001-Q004Atch09

Note, Electric Distribution corrections unrelated to formula corrections are *"RSARDiscovery2025_DR_ED_001-Q004Atch03.xlsx"*

d. The blank value in "2024 Actual Cost" column of the SRM Capital worksheet for Electric Distribution, MWC 49/3U, MAT 49R/3UR ("ED WFM REFCL") for the SRM (Non-RAMP) line, has been corrected to be "zero." Please see attachment, *"RSARDiscovery2025_DR_ED_001-Q004Atch03.xlsx"* for the corrected Table 3-4: 2023 GRC Cycle Electric Distribution Capital Comparison By MAT For Safety, Reliability, And Maintenance Work and attachment, *"RSARDiscovery2025_DR_ED_001-Q004Atch07.xlsx"* for the corrected SRM Capital Combined workbook.