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

PG&E Data Request No.:	ED_003-Q001
PG&E File Name:	RSARDiscovery2025_DR_ED_003-Q001
Request Date:	October 7, 2026
Requester DR No.:	003
Requesting Party:	Energy Division
Requester:	Abigail Bender
Date Sent:	October 21, 2026
PG&E Witness(es):	N/A

QUESTION 001

O&M – Electric Distribution – MWC KA: E Dist Maint OH General; MAT KA#: Not Assigned

Type	Functional Area	MWC	MWC Name	MAT	MAT Name	Difference for 2025 ($000)	Spending Percent Variance for 2025 (%)	Unit Percent Variance for 2025 (%)
Expense	Electric Distribution	KA	E Dist Maint OH General	KA#	Not Assigned	$6,880.5	768.5%	N/A

PG&E Explanation:

"Program expenses exceeded imputed adopted values due to program level adjustments, including standard cost variances. In addition, costs include invoices for MWC KA work that are subsequently allocated to the appropriate MWC KA program MATs."

DR Questions:

1) PG&E states that the variance was caused in part by "program level adjustments, including standard cost variances," and that the MAT also includes invoices that are subsequently allocated to other MWC KA MATs. Please explain the nature and amount of these adjustments and provide the total 2025 dollars included in MAT KA# that were subsequently allocated to other MWC KA MATs.
2) Please identify the MWC KA MATs to which the 2025 costs recorded in MAT KA# were subsequently allocated and provide the amount allocated to each MAT.
3) Please explain why the costs were initially recorded in MAT KA# rather than directly to the applicable MWC KA MATs, and whether the amounts reported in the 2025 RSAR reflect the final allocation of these costs.

ANSWER 001

1. PG&E uses accrual accounting to record revenues and expenses pursuant to Generally Accepted Accounting Principles (GAAP). The 2025 costs in KA# were based on an accrual estimate entry or entries, reversed the following month in January of 2026. This process is repeated monthly until receipt of invoices for the work. Once invoices for the work are receive, based on the work descriptions in the invoices, costs are then recorded to the specific MAT codes which aligned to the work.
2. Please see PG&E's response to Question 1 above.
3. Estimated costs may be initially recorded in MAT KA# when sufficient information is not available at the time of the accrual processing. Once the invoice details are received, costs are recorded directly to the final program MAT. The amounts reported in the 2025 RSAR reflect estimated cost allocation, based on information available at the time of processing the accrual estimates.