PUBLIC UTILITIES COMMISSION
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December 8, 2025

Walker Matthews; Peter Ouborg
Pacific Gas and Electric Company
Law Department, 19th Floor
300 Lakeside Drive, Suite 210
Oakland, CA 94612
SENT VIA EMAIL: Peter.Ouborg@pge.com

SUBJECT: 2024 Pacific Gas and Electric Company Risk Spending Accountability Report Review

Dear Walker Matthews and Peter Ouborg:

Pacific Gas and Electric Company (PG&E) submitted its 2024 Risk Spending Accountability Report (RSAR) to the California Public Utilities Commission (CPUC) on July 28, 2025. Energy Division has completed its review of this report and provides PG&E with recommendations for its future RSAR submittals. The attachments provide background information and details regarding Energy Division staff's analysis of PG&E's reporting for its spending accountability and spending variances.

OVERVIEW

The 2024 RSAR is the final report submitted under PG&E's Test Year (TY) 2023 General Rate Case (GRC) Application (A.21-06-021). Energy Division (ED) has reviewed the RSAR to determine compliance with the guidance set forth in CPUC's Safety Model Assessment Proceeding (S-MAP) Decisions (D.)19-04-020 and D.22-10-002. Within the RSAR, PG&E presented imputed adopted costs, actual spending, and work units for its reportable GRC programs related to safety, reliability and maintenance.

Program Selection

PG&E applied the selection criteria for its GRC programs according to D.19-04-020 and D.22-10-002. These decisions require explanations for programs related to safety, reliability, or maintenance (SRM) that meet work unit or spending variance established thresholds.[1] To compare actual spendings with imputed adopted spendings, PG&E presented its 2024 imputed adopted and recorded costs by Major Work Category (MWC) and/or Maintenance Activity Type (MAT) Code (where applicable). In addition, PG&E provided information on balancing and memorandum accounts, including the recorded year balances and associated cost-recovery mechanisms, to show how these accounts relate to authorized spending.

Variances

Overall, PG&E's 2024 RSAR showed a 15.4% overspend ($2.1 billion), as shown in Table 1. In 2024, PG&E's actual expenses exceeded adopted levels by **$554.8 million**, mainly due to higher spending in

[1] The threshold that triggers an explanation varies between type of expense and units: Expense Variance: > $10 million, or >$5 million and 20 percent; Capital Variance: > $20 million, or >$10 million and 20 percent; or Unit Variance between adopted units and actual units > 20 percent where work unit data is available.

Electric Distribution and Companywide Items. The increase was driven by greater vegetation management activity and higher costs in tree programs, as well as increased spending on employee health, retirement, and incentive programs that had been reduced in the 2023 GRC. Additional expense growth came from Commission-approved balancing accounts, including the Overhead and Underground Maintenance Balancing Account (OUMBA) and the Major Emergency Balancing Account (MEBA), which allow spending above forecast levels to maintain safety and reliability. [2]

PG&E's **capital spending** also exceeded adopted values by **$1.54 billion**, largely from additional Electric Distribution, Energy Supply, and Shared Services/IT investments. The increase reflected emergent work such as emergency response and SAP system upgrades under the Propel program, expanded pole replacement efforts to meet wildfire mitigation commitments, and additional funding for overhead maintenance, system capacity, and customer connection projects authorized by D.24-07-008.[3]

Table 1. 2024 Recorded Vs Actual by Functional Area (Thousands of Dollars)

Functional Area	2024 Recorded ($000)	2024 Authorized ($000)	Variance ($000)	Variance (%)
Operations and Maintenance O&M[4]				
Gas Distribution	$397,039.8	$551,980.7	$(154,940.9)	-28.1%
Gas Transmission & Storage	$423,628.0	$582,924.1	$(159,296.1)	-27.3%
Electric Distribution	$2,588,837.9	$2,285,296.8	$303,541.0	13.3%
Energy Supply[5]	$601,333.4	$608,268.0	$(6,934.5)	-1.1%
Customer & Communications	$372,157.2	$354,222.6	$17,934.6	5.1%
Shared Services/IT	$750,926.2	$718,715.9	$32,210.3	4.5%
Human Resources	$104,948.9	$90,135.6	$14,813.3	16.4%
Corporate Services (A&G)	$205,944.1	$161,328.1	$44,616.0	27.7%
Companywide Items	$1,870,476.4	$1,407,599.8	$462,876.7	32.9%
O&M Total	**$7,315,291.9**	**$6,760,471.5**	**$554,820.4**	**8.2%**
Capital[6]				
Gas Distribution	$961,984.1	$953,065.0	$8,919.1	0.9%
Gas Transmission & Storage	$755,721.7	$835,756.6	$(80,034.9)	-9.6%
Electric Distribution	$5,270,932.9	$3,916,505.5	$1,354,427.4	34.6%
Energy Supply	$493,127.9	$372,873.2	$120,254.6	32.3%
Customer & Communications	$201,869.5	$145,600.5	$56,269.0	38.6%
Shared Services/IT	$766,459.8	$684,259.7	$82,200.2	12.0%
Human Resources	$2,979.8	$1,146.6	$1,833.1	159.9%
Corporate Services (A&G)	$3,554.1	$2,866.6	$687.5	24.0%
Capital Total	**$8,456,629.7**	**$6,912,073.7**	**$1,544,556.0**	**22.3%**
Total	**$15,771,921.6**	**$13,672,545.2**	**$2,099,376.4**	**15.4%**

[2] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, at 1-9 and 1-10
[3] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, at 1-11 and 1-12
[4] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 1-1
[5] According to PG&E, Energy Supply includes costs associated with Energy Policy and Procurement, Nuclear Generation, and Power Generation other than power purchase agreement and fuel costs. Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, at 1-18
[6] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 1-2

Expanded, Emergent, and Deferred Program Presentation

PG&E appropriately included canceled, deferred, or expanded programs. For the program "Status" column, Appendix A in D.22-10-002 defines the options as "Proceeding as Planned," "Deferred," "Cancelled," "Expanded," and "Emergent." PG&E opted to use "Rescheduled" as the status for program activities that have been delayed to a later date, rather than "Deferred." PG&E stated that there were several instances where multiple of the "Status" descriptions could have been used for an activity, and PG&E exercised its best judgement in populating the Status columns.[7]

Across O&M, PG&E had three cancelled projects in 2024 with total actual cost of $235.7 million, six projects that were emergent with a total cost of $300.6 million, seven rescheduled projects with a total cost of $1.03 billion, and no expanded projects.

Within Capital, PG&E had two cancelled projects, which had no 2024 costs, eight emergent projects with a total cost of $586.4 million, four expanded projects with a total of $258.7 million, and thirty-three rescheduled projects with a total cost of $199.3 million.

Memorandum and Balancing Accounts

PG&E has seven memorandum accounts and nineteen balancing accounts across the eight functional areas.

Table 2. 2024 Memorandum and Balance Account Expenditures

Functional Area	Balancing/ Memorandum Account Name	Expenditure Type	MWC	2024 Actual Costs ($000)
Gas Distribution	New Environmental Regulations Balancing Account Distribution Sub-Account	Expense	LW	$8,602
		Capital	3P	$2,554
	Alternative Energy Program Balancing Account	Expense	AB	$1,288
	Gas Distribution New Business Balancing Account	Capital	29	$70,698
Gas Transmission and Storage (GT&S)	Transmission Integrity Management Program Balancing Account	Expense	HP	$196,437
	Transmission Integrity Management Program Memorandum Account	Expense	HP	$229
	Gas Storage Balancing Account	Expense	AH	$9,633
		Capital	3L	$131,124
	Gas Statutes Regulations and Rules Memorandum Account	Expense	JT, AB, GJ, JO	$2,077
		Capital	75	$1
	Internal Corrosion Balancing Account	Capital	3K	$291
	In-Line Inspection Balancing Account	Capital	98	$100,827
	Line 407 Memorandum Account	Capital	73	$(958)
	Gas Transmission New Business Balancing Account	Capital	26	$7,206
Electric Distribution	Vegetation Management Balancing Account	Expense	HN, IG	$1,326,177
	Major Emergency Balancing Account	Expense	IF	$214,334
		Capital	95	$192,225
	Wildfire Mitigation Balancing Account	Expense	AB, BA, BF, BH, DD, FZ, GC, GE, HG, HX, IG, JV, KA, WF,	$210,762

[7] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, at 1-3

		Capital	5, 7, 8, 9, 21, 2F, 3U, 48, 49, 63	$1,181,440
	Fire Risk Mitigation Memorandum Account	Expense	AB	$1
		Capital	10, 21, 3U	$1,806
	Overhead and Underground Maintenance Balancing Account	Expense	KA, KB	$179,937
		Capital	2A, 2B	$465,876
	Rule 20 Balancing Account (including Rule 20A, Rule 20B and Rule 20C subaccounts)	Expense	IG	$199
		Capital	30, 10	$24,620
	Critical Operating Equipment Cable Replacement Balancing Account	Capital	56	$782
	Electric Capacity and New Business Interim Memorandum Account	Capital	6, 46, 10, 16	$581,623
Nuclear Generation	Nuclear Regulatory Commission Rulemaking Balancing Account	Expense	IG	$3,241
	Department of Energy Litigation Balancing Account	Expense	IG	$1,764
Power Generation	Hydro Licensing Balancing Account	Expense	IG	$28,131
		Capital	3H	$40,795
	Fire Risk Mitigation Memorandum Account	Expense	IG	$488
	Wildfire Mitigation Plan Memorandum Account	Expense	IG	$2,596
		Capital	2L	$18
Customer and Communications	Wildfire Mitigation Plan Memorandum Account	Expense	IG	$1,726
		Capital	3M	$11,169
	Wildfire Mitigation Balancing Account	Expense	IG	$31,268
Shared Services and IT	Fire Risk Mitigation Memorandum Account	Expense	IG	$1,249
	Wildfire Mitigation Balancing Account	Expense	TA, IG, JL	$4,984
		Capital	23	$839
	General Office Sale Memorandum Account	Expense	EP, JH	$76,792
		Capital	22, 23	$1,894
	Gas Statutes Regulations and Rules Memorandum Account	Capital	JV, 2F	$6,611
Administrative and General	Risk Transfer Balancing Account	Expense	N/A	$707

Comments

D.19-04-020 provides an opportunity for parties to comment on the report. The Public Advocates Office at the California Public Utilities Commission (Cal Advocates) filed comments on the PG&E 2024 RSAR on September 25, 2025.

Cal Advocates asserts that PG&E has failed for five consecutive years to complete its Commission-approved Overhead Conductor Replacement program. Cal Advocates argues that PG&E's chronic underspending of $101 million in 2020-2024 on its proactive Overhead Conductor Replacement program has left deteriorated lines in service, contributing to more frequent conductor failures and wire-down events. At the same time, PG&E has significantly overspent by approximately $220 million in 2024 on its Routine Emergency Replacement program, which includes emergency replacement of failed conductors. Cal Advocates contends these trends are linked: by neglecting planned replacements, PG&E is forced to spend more on costly reactive work, increasing both safety risks and ratepayer costs.[8] The

[8] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report,

Independent Safety Monitor also found that PG&E's replacement rate for the overhead conductor program falls short of its own asset management standards, replacing only about half the miles needed annually to maintain system safety. [9]

Cal Advocates urges the CPUC to require PG&E to file a corrective action plan with start dates, end dates and intermediate steps to complete its overdue conductor replacement, align with its asset standards, and reduce wire-down events. It also recommends that the Commission establish an ongoing oversight process and require utilities to submit RSAR Action Plans explaining how they will complete overdue safety and reliability work or justify why it is no longer needed to ensure accountability, transparency, and public safety. [10]

September 29, 2025, 3 to 7

[9] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, September 29, 2025, at 9

[10] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, September 29, 2025, 9 to 11

RECOMMENDATIONS

1. Ensure Report Accuracy

   Several tables from PG&E's original submission required correction. PG&E confirmed several inadvertent errors, which PG&E updated after ED data requests. PG&E provided updated data and tables with the corrected numbers.[11] For next year's RSAR submission, ED recommends PG&E ensure tables are accurate.

2. Reporting of Functional Groups or Programs Without Work Unit Data

   The following functional groups did not have work unit information: *Nuclear Generation, Power Generation, Customer and Communications, Shared Services & Information Technology, and Human Resources*. PG&E stated this is intentional because these functional areas do not have unitized work.[12] For future RSAR submissions, PG&E should note this clarification in the RSAR report and spreadsheets.

   PG&E noted that a program had no work for the reporting year of the RSAR in response to ED's data request. [13] For future submissions, PG&E should indicate clearly that there is no work for that year in the line-item explanation.

3. Consistency in Level of Reporting (SRM Total vs. Sub-Category Item)

   a. Clarification about Work Unit Explanation Needed at Sub-category Level

      For programs without authorized work units, PG&E is required to provide an explanation for the lack of work unit information.[14] PG&E only provided explanations for one MWC or MAT at the SRM Total or SRM Total (Non–Risk Assessment Mitigation Phase [Non-RAMP]) levels, and often marked the respective sub-category/categories (RAMP risk mitigation or control) level as "N/A". PG&E clarified in a data request response that if listed as "N/A" at a sub-category level, it aligns with the explanation provided at the SRM Total line for the respective program.[15] For future RSAR submissions, PG&E should clearly explain this approach, including that an "N/A" at the sub-level reflects the unit data reported at the SRM Total level.

   b. Explanation Needed for Program Status Reporting

      IOUs shall mark programs with less than 5% of authorized expenditures as either canceled or deferred. Alternatively, IOUs shall explain why the program was not marked canceled or deferred as a separate column.[16] In PG&E's current submission, there are two issues:

      i. **Explanation not provided at the sub-category level:**

         PG&E interpreted the status requirement at the SRM Total program level over the full GRC cycle, not at the sub-category (RAMP risk mitigation or control) level. As a result, PG&E did not provide explanations and/or statements of canceled/deferred at sub-category (RAMP risk mitigation or control) levels.[17]

[11] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No. 1, September 17, 2024, Question 3bi; September 12, 2025, Question 13a; Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No. 1 (Supplemental), November 2, 2025, Questions 2, 3, 4, 6, 7, 8, 9, 11, 15

[12] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No.1, September 12, 2025, Question 12

[13] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No. 1, September 19, 2025, Question 004

[14] D.22-10-002 Appendix A, Requirement 11

[15] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No.1, September 17, 2025, Question 3

[16] D.22-10-022 Appendix A, Requirement 15

[17] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No.1, September 19, 2025, Question 4

ii. Underspending threshold not reviewed on an individual year basis:

PG&E states that while some of PG&E's programs in the year 2024 incurred less than five percent of imputed adopted costs, the overall status of those programs is measured over the four-year cycle of PG&E's 2023 GRC period.[18] PG&E evaluated program status over the entire four-year GRC cycle, rather than checking the 5% threshold for each year.

It is acceptable for PG&E to provide explanation at either the SRM Total level or the sub-category level; however, PG&E must clarify whether an explanation at the SRM Total level can be applied to all sub-categories for the same MAT. If not, a separate explanation for each sub-category should be provided.

Additionally, PG&E should mark programs with less than 5% expenditure as cancelled or deferred (rescheduled) as well as provide an explanation for the low spend for each year, rather than evaluating underspending only over the total GRC cycle.

4. Explanation Needed of Programs Without Authorized Work Units

When the program lacks authorized units:

i. IOUs shall cite workpaper activity descriptions to explain how much work was accomplished and the degree to which the goals described in the GRC testimony were met. If the authorized amount deviates from the GRC workpaper, IOUs shall provide a description of the change from the workpaper.[19]

ii. IOUs shall explain why programs lack work unit information for each program in the RSAR when units are not provided.[20]

PG&E confirmed it only addresses the first part above (i) of Requirement 11 when a program meets the variance thresholds under D.19-04-020.[21] PG&E did not fulfill the second part (ii). This approach is inconsistent with D.22-10-022 Appendix A, Requirement 11, which does not limit the obligation to programs over the variance threshold. In effect, PG&E selectively applied the requirement instead of providing explanations for all applicable programs, as D.22-10-002 requires.

For future RSAR submissions, PG&E should provide both explanations (i and ii) for all applicable programs.

5. Provide Completion Status for All Programs

IOUs shall provide a completion status statement for each program over the full GRC cycle.[22] If a variance threshold is exceeded, the IOU must include a completion status, but this is in addition to, not a replacement for, the general obligation to report completion status for all programs.[23]

PG&E provided completion status statements only for SRM programs where imputed adopted costs exceeded actuals and triggered the variance threshold. PG&E further noted that it interpreted the RSAR reporting requirement as focused on programs exceeding the variance threshold.[24]

For future RSAR submissions, PG&E should include completion status statements for **all** SRM

[18] *Ibid.*
[19] D.22-10-022 Appendix A, Requirement 11
[20] D.22-10-022 Appendix A, Requirement 11
[21] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No.1, September 17, 2025, Question 3
[22] D.22-10-002, Appendix A, Requirement 23
[23] D.22-10-002, Appendix A, Requirement 24
[24] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No.1, September 12, 2025, Question 11

programs, not only those exceeding the variance threshold. This will provide a complete view of program progress over the GRC cycle.

6. Future formatting methodology

   For future RSARs, PG&E should provide consolidated spreadsheets for:

   A. SRM O&M Expense
   B. SRM Capital
   C. Non-SRM O&M Expense
   D. Non-SRM Capital

   This will help ED review all programs more efficiently, without having to check separate spreadsheets for each functional area.

If you have any questions or comments, please contact Yueting Sun at yueting.sun@cpuc.ca.gov or Sejal Jinturkar at sejal.jinturkar@cpuc.ca.gov.

Sincerely,

Leuwam Tesfai

Leuwam Tesfai
Deputy Executive Director for Energy and Climate Policy/ Director Energy Division

Enclosure: ATTACHMENT A – Staff Analysis of Selected Programs
ATTACHMENT B – PG&E RSAR Programs Ranked by Spending Variance

cc: Ken Arnold, Pacific Gas and Electric Company
Anneta Avadesian, Pacific Gas and Electric Company
Merideth "Molly" Sterkel, Energy Division
Michele Kito, Energy Division
Michael Conklin, Energy Division
Service Lists for A.20-06-012, A.21-06-021, A.24-05-008, A.25-05-009

ATTACHMENT A: STAFF ANALYSIS OF SELECTED PROGRAMS OF 2024 PG&E RSAR

CPUC Energy Division Staff sent PG&E data requests on programs when variance explanations appeared inadequate. The results of these inquiries may be found in the sections below. Many of the over- and under-expenditures discussed in this attachment reflect a combination of factors, including reliance on historical GRC forecasts rather than anticipated 2024 needs, increased workload, emergent or non-forecasted projects, inflation and escalation in labor and materials, and adjustments for critical reliability or safety issues. Energy Division Staff recommends that, consistent with the RSAR requirements under the D.19-04-020 and D.22-10-002, PG&E provide program-level spending details, work units, and explanations of variances relative to authorized budgets in future RSAR filings.

Capital Programs

Electric Distribution Overhead General Replacement (MWC 2A - MAT 2AA)

Spending for this program was $252.2 million compared to an imputed adopted cost of $144.9 million, an **over-expenditure** of approximately 74 percent ($107.3 million).

The capital program replaces deteriorated overhead facilities that are not an imminent hazard and have not caused an outage, including crossarms, leaking transformers, and conductors. The program addresses non-conformance identified through preventative maintenance and internal operational processes and serves as a risk control to reduce the frequency or consequences of failures of electric distribution overhead assets and wildfire risk.

PG&E attributes the over-expenditure to higher unit costs than adopted in the 2023 GRC Final Decision. Specifically, MAT 2AA recorded a 2024 unit cost of $14,149, which was 91% higher than the imputed adopted cost of $7,415 (based on 2016–2018 data) and 12% higher than PG&E's own forecast of $12,677 (based on 2019–2020 data). The variance was driven by rising labor costs, not changes in scope, resulting in a $107 million overspend.[25]

Funding for the overspend was drawn from the Overhead and Underground Maintenance Balancing Account (OUMBA), which allows reprioritization of funds across a specific pool of programs and annual rate true-ups, with partial offsets from underspending in other specific MAT programs.[26]

The initial RSAR did not include the forecast assumptions or the labor cost drivers behind the unit cost increase, which were later provided in response to ED's data request. Going forward, PG&E should include details such as high cost drivers to provide a more thorough explanation for the spending variance when applicable in RSAR filings to ensure full transparency and compliance.

Power Generation Install/Replace Reservoirs, Dams & Waterways (MWC 2N - MAT Not Applicable)

Spending for this program was $102.3 million compared to an imputed adopted cost of $30.2 million, an **over-expenditure** of approximately 240 percent ($72.2 million).

The program funds capital work to support the operation of reservoirs, dams, and waterways. This

[25] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 2

[26] *Ibid*

MWC is related to Safety, Reliability, or Maintenance because it involves installing or replacing equipment essential for the safe and reliable operation of dams and water conveyance systems.

PG&E states that Power Generation projects are not unitized because each facility is unique, with assets such as dams, tunnels, canals, and reservoirs built over many decades using different designs and materials. Instead, costs are tracked through project management standards, cost controls, and sometimes independent third-party check estimates. [27]

PG&E notes the over-expenditure was driven by two factors: emergent work and rescheduled work. Emergent projects ($22.2 million) included the South Yuba Pipe Replacement, Lake Almanor Canyon Dam Gate Stem Replacement, and Courtright Dam Concrete Liner Repairs, none of which were forecasted in the 2023 GRC and were required due to landslide damage, deteriorating components, or safety needs. Rescheduled projects ($34.6 million) included the Courtright Dam Gate Control Upgrade, J.B. Black Iron Canyon Dam Actuator/Piping Replacement, Helms Incline Tunnel Liner Installation, and Rock Creek Cresta Coffer Dam Installation, delayed mainly due to planned outages, design and permitting delays, or extended construction timelines.[28]

To comply with D.22-10-002, RSARs must explain why units or unit costs are unavailable, cite workpaper activity descriptions to show work completed and any deviations from GRC assumptions when programs lack authorized units, and explain the causes of emergent, in-scope activities.[29] PG&E's initial RSAR did not provide these explanations for missing unit information or for emergent work such as the South Yuba Pipe Replacement, Lake Almanor Canyon Dam Gate Stem Replacement, and Courtright Dam Concrete Liner Repairs. Going forward, PG&E should include this information whenever applicable. Additionally, if work was not forecasted in the previous GRC, please state this in the explanation when filing future RSARs.

Gas Transmission Over Pression Protection (MWC 76 - MAT 76G)

Spending for this program was $22 million compared to no imputed adopted cost, an **over-expenditure** of approximately 100 percent ($22 million).

The Overpressure Protection (OPP) program includes: installing filters and separators to keep debris and liquids from entering the system; adding secondary OPP devices such as slam-shut valves, monitor valves, relief valves, or other technologies at stations with pilot-operated regulators; installing pressure transmitters across the system for better visibility; and adding or removing Maximum Allowable Operating Pressure (MAOP) separation valves as needed. The program also involves retrofitting or rebuilding simple stations, Large Volume Customer (LVC) stations, and Large Volume Customer Metering (LVCM) facilities with OPP modifications to improve safety, reliability, and maintenance.

The Commission rejected continued funding in D.23-11-069, finding the benefits did not justify adoption, with future funding to be considered in later GRCs.[30] However, PG&E determines the MAT OPP program was important as it addresses the Large Overpressure Event Downstream of Gas M&C Facilities (LRGOP) risk, which PG&E identified in its 2020 RAMP as one of its highest safety risks. The program is tied to Safety and Operational Metric (SOM) 4.2, which tracks the number of overpressure events. PG&E highlighted that pilot-operated facilities, including transmission LVC stations, simple stations, and district regulator stations, remain the most at risk, with about 40% of LVC facilities still

[27] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 3
[28] *Ibid*
[29] D.22-10-002, Appendix A, Requirement 11 and 16
[30] D.23-11-069, at 139.

unmitigated by the end of 2024. Slam-shut valve installations have helped reduce risk by preventing overpressure events.[31]

PG&E stated that it managed cost pressures through internal reallocations across functional areas or across the company, since this program is not subject to a balancing or memorandum account. Despite ED's request, PG&E did not specify how much was drawn from other funding sources.

Gas Transmission & Storage: Atmospheric Corrosion (MWC 3K - MAT 3KA)

Spending for this program was $9.5 million compared to an imputed adopted cost of $315,000, an **over-expenditure** of approximately 2,894% percent ($9.1 million).

Atmospheric Corrosion (AC) Remediation is required under 49 Federal Regulations (CFR) 192.479–481, which mandates that pipeline operators inspect exposed piping for AC at least once every three years. AC occurs when exposed pipeline interacts with environmental moisture, degrading its integrity. The Pipeline and Hazardous Materials Safety Administration (PHMSA) requires operators to mitigate AC before the next scheduled inspection. PG&E capitalizes these mitigations when they involve recoating more than 100 continuous feet of piping.

PG&E attributes the significant overspend to project complexity, and unforeseen factors, including policy changes, asbestos and lead abatement requirement.[32] In PG&E's 2023 GRC, the adopted 2024 forecast for MAT 3KA was $315,936 for five units, based on historical unit costs multiplied by forecasted units plus escalation.[33]

In 2024, PG&E completed 23 jobs, 21 of which were on Line 300, a large-diameter backbone pipeline (up to 34 inches). These projects were more complex due to pipe size, remote and environmentally sensitive locations, seismic retrofits, and hazardous material abatement. Many projects required lead and asbestos abatement, which significantly increased working units. The adopted unit cost was $63,187, while the actual unit cost was $397,522, resulting in a total actual cost of $9.14 million.[34]

Twelve units in 2024 were a direct result of the threshold change for capitalizing span recoats changed from 100 feet to 40 feet. This policy change occurred after the GRC forecast was finalized and was not reflected in the adopted units.[35] PG&E notes that during remediation, both above- and below-ground coatings are removed. Coatings from older pipelines often contain lead or asbestos, which require special handling and disposal under Occupational Safety and Health Administration (OSHA) Standard, California regulation and PG&E's internal safety procedures.[36] These abatement-related costs were not anticipated in the 2024 forecast because such materials were not prevalent in the historical data used for forecasting.[37]

PG&E noted that budget reallocations occurred within functional areas or across the company in 2024 to address prioritization needs since this program was not subject to a balancing or memorandum

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[31] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 4
[32] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, October 1, 2025, Question 5
[33] A.21-06-021, Exhibit PG&E-3, Ch. 9, WP 9-100
[34] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, October 1, 2025, Question 5
[35] *Ibid*
[36] OSHA Standard 1926.1101; California Code of Regulations Title 8, Section 1529; PG&E internal safety procedures TD-4711S and TD-4711P-01.
[37] *Ibid*

account. However, PG&E did not provide information on how much funding was reallocated from each functional area or program.

Electric Distribution Replace Deteriorated Overhead Conductor (MWC 08 - MAT 08J)

Spending for this program was $4.9 million compared to an imputed adopted cost of $46.9 million, an **under-expenditure** of approximately 89.4 percent ($41.9 million).

This program includes targeted replacement of primary overhead conductor in non–High Fire Threat District (non-HFTD) areas identified as deteriorated through: (1) post wire-down investigations, (2) outage review/safety team recommendation, or (3) proactive efforts to address elevated rates of wire-down events. The program aims to improve safety, reliability, and system integrity by mitigating the risk of conductor failure that could lead to wire-down incidents. It also includes PG&E's Wires-Down Program, which addresses conductors that fail and make contact with the ground or other objects.

In the 2024 RSAR, PG&E initially attributed the underspending to a reprioritization toward System Hardening (MAT 08W), but later clarified in response to ED's data request that the main reason was reallocation of funds to higher-priority work, including: emergency replacements (MWC 17), capacity improvements (MWCs 06 and 46), and pole replacements (MWC 07).[38]

MAT 08J's purpose is to replace deteriorated overhead conductor to maintain safety and reliability. PG&E explained that it manages the electric distribution portfolio holistically, prioritizing urgent needs while relying on inspections to mitigate ongoing risks. [39]

ED requested details on how much funding was transferred from MAT 08J to other programs. PG&E did not specify dollar amounts or percentages transferred to each receiving MWC. Without this information, it is impossible to verify whether the under-expenditure aligns with prudent portfolio management. PG&E should report the exact funds transferred, including dollars and percentages per MWC.

In addition, ED requested expected completion timelines for the deferred or reprioritized work in MAT 08J. PG&E declined, citing D.22-10-002, which rejected the RSAR Action Plan proposal. PG&E mischaracterizes the request: ED only sought an estimated completion timeline, not a full Action Plan. PG&E should provide at least a high-level timeline for MAT 08J, report the amount of deferred conductor replacement work, assess the associated risk, and indicate whether deferral affects long-term reliability or safety metrics (e.g., wire-down rates).

MWC 08 is described primarily as work in High Fire Threat Districts (HFTD), but its subcategory MAT 08J covers non-HFTD work. PG&E stated that the MWC descriptions do not consistently indicate HFTD versus non-HFTD work, with the distinction only clear at the MAT level.[40] ED recommends that MWC-level descriptions clearly indicate when work includes non-HFTD areas if any of its MATs cover such work, ensuring the MWC description reflect all subcategories.

[38] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 6
[39] *Ibid*
[40] *Ibid.*

O&M Electric Distribution

Electric Distribution Major Emergency (MWC IF - MAT Not Applicable)

Spending for this program was $214.3 million compared to an imputed adopted cost of $45.9 million, an **over-expenditure** of approximately 367 percent ($168.4 million).

This program is forecasted at the MWC level. Hence the MAT is coded as "N/A".[41] This program involves response work to significant overhead or underground outages and/or imminent hazard to PG&E's electric distribution facilities that requires a division Operations Emergency Center (OEC) activation and is consistent with PG&E's Major Emergency Balancing Account (MEBA) Criteria Guidance Document. Beginning in 2014, these costs were included in the two-way MEBA authorized by D.14-08-032. This program relates to safety, reliability, or maintenance because it allows for the timely restoration of power to customers following an outage.

The overspend in this program is largely due to weather events in February and July of 2024. A winter storm in February and a weather-related event in July caused a deviation from historical trends. Both events activated the Operation Emergency Center (OEC). The February and July events contributed about $80,000 and $32,000 to the total 2024 overspend and included expenses for labor, contract, materials, and other items.[42] These breakdowns were not provided in PG&E's original RSAR. If this program results in overspending in future RSAR submissions, ED recommends PG&E provide a breakdown of the overspend to the specific events.[43]

ED requested to understand why these events caused a "significant deviation from historical trends." PG&E explained that it uses 5-year historical average forecast methodology for the Major Emergency program. Historical data captures the impact of climate change on costs overtime and the balancing account captures year-to-year variability in costs which may be recovered from or refunded to customers.

Electric Distribution Overhead General Corrective Maintenance Tag (MWC KA MAT KAA)

Spending for this program was $139.9 million compared to an imputed adopted cost of $22.1 million, an **over-expenditure** of approximately 532 percent ($117.7 million).

This program involves repairing overhead facilities or replacing individual components that are not an imminent hazard and have not caused an outage. Facilities include connectors, insulators, low conductors, leaning poles, slack guys, etc. Work also includes the repair, replacement, or installation of grounds, moldings, leaking bushings, and related work on all overhead transformers and equipment associated with transformers. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution overhead assets and risk of wildfire.

Overspending in this program is attributed to a higher volume of units completed at higher unit costs than adopted in the 2023 GRC Final Decision. PG&E's actual unit costs remain higher than imputed costs driven by the higher labor costs for this work. PG&E anticipates the program scope will remain on target while spending more than the GRC imputed adopted costs over the remainder of the cycle to address the maintenance log and to meet Wildfire Mitigation Plan (WMP) commitments.

PG&E states a major driver for the higher volume of work than what was previous forecast was to meet

[41] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 7
[42] *Ibid*
[43] *Ibid*

WMP commitments in the 2023-2025 WMP. In the WMP, PG&E committed to completing 25,000 more Electric Corrective (EC) tags than created in the same year and to address the growing backlog of distribution asset repairs in the High Fire Threat District by the end of 2029. Bundling in isolation zones and mega bundles further accelerated the program.[44]

There was a difference in the adopted unit cost ($917) and the actual unit cost ($2,410), because the adopted unit cost was informed by PG&E's unit cost data from 2016-2018 plus escalation per intervenors' recommendations. PG&E's forecast was based on 2019-2020 unit cost data that was more representative of current circumstances at the time the GRC forecast was developed in 2021 and included market conditions and PG&E's work plans, which is why the adopted unit cost did not accurately capture current conditions.[45]

The activity/equipment contributing most to the overall average unit cost for MAT KAA in 2024 is pole lean adjustment, which involves adjusting a pole in place without replacing it.[46]

ED recommends utilizing the most updated forecasts to ensure that adopted unit costs are aligned with actual costs.

Electric Distribution Dead and Dying Trees (MWC IG MAT IGI)

Spending for this program was $139.9 million, compared to an imputed authorized cost of $77.5 million, an **over-expenditure** of about 81 percent ($62.4 million).

This program reduces risk associated with increased tree mortality due to extended drought and other environmental conditions. It focuses on targeted removal of dead and dying trees, trees with defects, and certain species that pose an increased risk of falling into power lines. Work activities include vegetation inspection and mitigation in designated areas, the resulting tree work and wood management as determined necessary, and fire safe council fuel reduction program activity to help prevent wildfires and protect communities. This program relates to safety, reliability, or maintenance because it serves as a risk control, related to the vegetation risk driver, to reduce the frequency or consequence of risk of wildfire and risk of failure of electric distribution overhead assets.

Vegetation Management work recorded in MAT IGI is part of the one-way Vegetation Management Balancing Account (VMBA). PG&E is managing the VMBA during the 2023 GRC period to the cap over the entire GRC (4 year) cycle. In addition, funding required for this program (Dead and Dying Trees, also referred to as Second Patrol) was reallocated from the Focused Tree Inspection and Tree Removal Inventory programs that are also part of the VMBA.[47]

PG&E states that expenses exceeded the authorized values due to increased tree units. The volume of work increased due to 1) rescheduled work from the previous year, and 2) more work identified due to changes in scope of patrol procedures. The scope was updated to include not just dead trees but healthy trees with defects and trees with growth that could break compliance distance requirements. The scope of the Second Patrol program was updated when some inspection programs were consolidated.[48]

Rescheduled work for this program refers to pending (work in progress) tree work units at the start of

[44] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 8
[45] *Ibid*
[46] *Ibid*
[47] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 9
[48] *Ibid*

the calendar year, identified during the prior year.[49]

In 2023, there was a higher volume of non-Dead and Dying trees with a 365-day work timeline, resulting in an increased volume of pending work at year end that was pushed into 2024. In 2024, PG&E's pending (rescheduled) Second Patrol tree work volume was 106,128 units. Approximately 18,000 units of these pending units were delayed, due to awaiting work permits, environmental review, or customer-related delays. PG&E estimates that 190,000 non-Dead and Dying tree units assigned to Second Patrol in 2024 were incremental due to the scope change.[50]

In a data request, ED asked PG&E about preventing possible overlap or duplication of costs between what is recorded in MWC IG's Balancing and Memorandum Accounts. PG&E stated that all VMBA recorded costs are tracked in distinct orders that are tagged with identifiers that differentiate them from any other order to eliminate overlap or duplication of costs between what is recorded in one account or another.[51]

PG&E anticipates an increased amount of Hazard Tree removal work for upcoming years 2025-2026 compared to 2023 and a slightly decreased amount compared 2024. Overall, PG&E anticipates an increased amount in the years 2025-2026 compared to the 2023 GRC imputed adopted amounts.[52]

Electric Distribution Emergency Preparedness and Response Expense (MWC AB - MAT AB6)

Spending for this program was $41.1 million, compared to an imputed authorized cost of $196.5 million, an **under-expenditure** of about 79 percent ($155.3 million).

This program relates to safety, reliability, or maintenance because this work drives the company emergency response plan for customer safety and timely outage restoration. The program also includes the Public Safety Power Shutoffs (PSPS) events and non-events activities, Enhanced Powerline Safety Setting (EPSS), and Safety Infrastructure Protection Team (SIPT). This MAT code also includes the costs for wildfire situational awareness related program forecast in the 2023 GRC including the Wildfire Safety Operations Center, SIPT, Meteorology-related projects (including Advanced Fire Modeling), and wildfire cameras. Some activities forecasted in AB6 were recorded to a new MWC WF including, PSPS event and non-event costs, EPSS costs, SIPT costs and Situational Awareness and Forecasting costs.

PG&E states that program expenses were below imputed regulatory values because several programs that were forecast in AB6 are being recorded in new MAT codes, under MWC WF, which was created after the 2023 GRC was filed. The following program expenses were forecast in MAT AB6 in the 2023 GRC and are reflected in the imputed regulatory values: Emergency Preparedness and Response (EP&R), Cameras, PSPS, the Safety and Infrastructure Protection Team (SIPT), and Wildfire Mitigation Support. Actual expenses for EP&R remain recorded in MAT AB6 with a small portion also recorded to MAT IG#. Actual expenses for Cameras, EPSS, PSPS, SIPT and Weather Station Maintenance are recorded in various MAT codes under MWC WF.

Weather Station Maintenance was imputed in MAT code AB6 and recorded in MAT code WFW. Actual expenses for Other Wildfire Support, which was imputed in MAT AB6, are not recorded to MAT WFM. EPSS, PSPS, SIPT, and Weather Station Maintenance work was shifted from MAT AB6 to MWC WF MAT codes. PG&E states the motivation for shifting across codes was to better identify

[49] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002, September 26, 2025, Question 9
[50] *Ibid*
[51] *Ibid*
[52] *Ibid*

wildfire mitigation specific work. [53]

For future RSAR submissions, please provide information regarding how PG&E's strategy to cost shift across codes has led to process improvements in identifying wildfire mitigation work. ED requested PG&E to provide a table showing the programs forecast in MAT AB6 in 2023 GRC, compared to how the programs are currently recorded, whether in MAT AB6, MAT IG#, or within MWC WF. Imputed authorized amounts versus the actual spends for each line item were requested. PG&E provided this information in response to a data request response.[54] Please also submit the updated table for each RSAR submission through the course of this GRC cycle.

Electric Distribution Routine Emergency (MWC BH - MAT Not Applicable)

Spending for this program was $137.9 million, compared to an imputed authorized cost of $197.2 million, an **under-expenditure** of about 30 percent ($59.3 million).

The Routine Emergency program forecasts work in MWC BH at the MWC level due to the complexity of the program across all activities. Hence, MAT level was not used for forecasting for the Routine Emergency program.

This program involves repair or replacement of Electric Distribution overhead or underground infrastructure that are an imminent hazard or have caused an outage during normal Level 1 conditions. This includes routine emergency response work, as well as work issued using PG&E's Field Automation System (FAS) for either emergency response or system reliability, e.g., arcing wire, wire down, patrol on lines before re-energizing due to fast tripping settings on devices to mitigate fire risk. This also includes costs associated with EPSS to mitigate wildfire ignition risk. This program relates to safety, reliability, or maintenance because it concerns timely restoration of power following outages, investigating voltage or power quality complaints, and putting an imminent hazard in a safe condition.

MWC BH consists of two programs – Routine Emergency and the EPSS wildfire mitigation. All costs in MWC BH related to EPSS are recorded to the one-way Wildfire Mitigation Balancing Account (WMBA).[55] The EPSS pilot program was established in 2021 in response to dynamic climate change and to help prevent wildfires by adjusting the settings on some PG&E protective equipment to automatically turn off the power more quickly if the system detects a hazard.[56] EPSS patrol and restoration work was included in MAT BHE because its process closely aligns with that of Routine Emergency outage restoration. The same personnel, including troublemen and crews, perform these tasks during outage events. The primary distinction is that EPSS work is conducted on EPSS-enabled circuits. For clarity, jobs are identified as EPSS or non-EPSS Routine Emergency. [57]

Program expenses were below imputed regulatory values due to favorable weather conditions in 2024. Costs for EPSS vary with the weather; certain costs like Patrols and Post-Patrol investigation (includes helicopter) will increase or decrease depending on weather events that require EPSS mitigation. In addition, when this program was forecasted in the 2023 GRC it was a new program and outages were expected to increase with the full implementation of EPSS. The level of outages, and therefore associated patrols, was not realized as forecasted. Any underspend in MWC BH related to EPSS is used on other wildfire programs recorded the WMBA or is returned back to customers if total WMBA spending is below the one-way adopted amount. The 2024 SRM Total difference in MWC BH of ($59,327.8) in thousands of dollars between imputed adopted and recorded costs is broken between: i) a variance of $49,337.9 attributable to Routine Emergency programs; and ii) a variance of ($108,665.7)

[53] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002 Question 10
[54] *Ibid*
[55] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002 Question 11
[56] *Ibid*
[57] *Ibid*

attributable to the EPSS program.[58]

The EPSS pilot began in late 2021 to put fast trip settings on 170 circuits in HFRA/HFTD areas. In 2022, PG&E expanded and optimized EPSS capabilities across HFRA/HFTD areas based on reliability impact and wildfire risk from 170 circuits in 2021 to approximately 1,000 circuits in 2022. As the program was nascent at the time, the 2022-2023 forecasts were based on very limited historical information, with the expectation that outage volume would grow in proportion to the circuit expansion in 2022. The actual outage volume did not materialize, resulting in an underspend for the patrol demand and associated costs as compared to forecast.[59]

In PG&E's 2023 GRC, PG&E forecast EPSS MWC BH costs as follows: The year 2022 forecast was based on 2021 EPSS recorded costs and the increased amount of work associated with the growth of the number of circuits planned for programming and potential enablement (estimated to increase from 170 circuits in 2021 to 988 circuits in 2022). The 2023 forecast was based on the 2022 forecast plus escalation. PG&E's forecast for 2024 to 2026 included a progressive downward adjustment from its 2023 forecast, based on the assumption that further optimization of EPSS settings and learnings from patrols in 2022 and 2023, and undergrounding circuits would result in cost reductions as the program matured.[60]

ED recommends a heavier reliance on strong historical information and data over a period of time to develop future forecasts for programs, to limit high underspends as was the scenario here. This prevents funding requests based on inaccurate assumption.

[58] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 002 Question 11
[59] *Ibid*
[60] *Ibid*

ATTACHMENT B: PG&E SUMMARY OF MAJOR WORK CATEGORY COSTS

Table B-1. Gas Expense [61]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$66,908.94	$27,572.56	$(39,336.37)	-58.8%
Perf Reimburs Wk for Oth	BC	$-	$21.44	$21.44	100.0%
Provide Field Service	DD	$60,036.50	$50,752.41	$(9,284.09)	-15.5%
G Dist Leak Survey	DE	$38,448.95	$26,865.96	$(11,582.99)	-30.1%
G&E T&D Locate and Mark	DF	$87,179.69	$70,617.98	$(16,561.71)	-19.0%
G Dist Cathodic Protection	DG	$28,201.13	$22,590.80	$(5,610.33)	-19.9%
Develop & Provide Trainng	DN	$4,685.14	$632.17	$(4,052.97)	-86.5%
G Dist Meter Protection	EX	$13,133.40	$76.99	$(13,056.42)	-99.4%
G Dist Operate System	FG	$10,308.23	$8,588.01	$(1,720.22)	-16.7%
G Dist Preventive Maint	FH	$51,295.81	$31,926.52	$(19,369.29)	-37.8%
G Dist Corrective Maint	FI/LW	$103,826.98	$95,541.87	$(8,285.12)	-8.0%
Gas Trans & Dist Sys Mapping	GF	$10,116.12	$9,774.99	$(341.13)	-3.4%
Gas Trans & Dist Sys Modeling	GG	$9,772.23	$4,857.83	$(4,914.40)	-50.3%
Manage Energy Efficiency-NonBA	GM	$7,369.92	$6,921.12	$(448.80)	-6.1%
R&D Non-Balancing Account	GZ	$7939.2	$3,674.88	$(4264.3)	-53.7%
Change/Maint Used Gas Meters	HY	$952.23	$788.00	$164.20	-17.2%
G Dist Integrity Mgt (Non Bal)	JQ	$30,385.84	$11,853.38	$(18,532.46)	-61.0%
Maintain IT Apps & Infra	JV	$16,764.63	$10,408.81	$(6,355.82)	-37.9%
G Dist WRO - Maintenance	LK	$7,308.68	$10,556.36	$3,247.69	44.4%
Operational Management	OM	$22,682.49	$24,179.26	$1,496.77	6.6%
Operational Support	OS	$38,869.03	$23,928.46	$(14,940.57)	-38.4%
Maint Gas Trans-Subsid	34	$2,737.94	$1,466.76	$(1,271.18)	-46.4%
Maint Gas Storage Fac	AH	$21,617.20	$15,757.27	$(5,859.97)	-27.1%
Manage Environmental Oper	AK	$3,196.47	$3,709.29	$512.82	16.0%
GT Operate System	CM	$44,733.95	$54,962.98	$10,229.00	23.0%
Mnge Waste Disp & Transp	CR	$716.20	$561.18	$(155.01)	-21.6%
GT Marketing/Sales/Strategy	CX	$5,974.84	$6,884.87	$910.03	15.2%
Gas Transmission Mitigate Corr	GJ	$24,700.95	$24,932.46	$231.51	0.9%
CGT Balancing Accounts	HP	$241,779.23	$192,061.72	$(49,717.51)	-20.6%
GT Pipeline Maintenance	JO	$39,911.96	$24,512.74	$(15,399.22)	-38.6%
GT Station Maintenance	JP	$25,466.53	$25,339.85	$(126.67)	-0.5%
GT Reliability & General Maint	JT	$102,337.62	$64,617.65	$(37,720.00)	-36.9%
GT PL Safety Enhance Plan-Exp	KE	$-	$-	$-	100.0%
GTS Manage Critical Documts-BA	LU	$-	$-	$-	100.0%
GTS Station Assessments-BA	LV	$5,546.76	$2,541.49	$(3,005.28)	-54.2%
Total		**$1,134,904.75**	**$859,478.07**	**$(275,426.68)**	**-24.3%**

[61] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No. 1 (Supplemental), October 31, 2025, Question 6, Table 2-1 and Table 2-7

Table B-2. Gas Capital[62]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Tools & Equipment	05	$10,677.0	$10,487.6	$(189.4)	-1.8%
Implement Environment Projects	12	$-	$(725.4)	$(725.4)	100.0%
Misc Capital	21	$-	$698.4	$698.4	100.0%
GT Customer Connects	26	$8,573.2	$7,233.5	$(1,339.7)	-15.6%
Build IT Apps & Infra	2F	$26,371.2	$19,415.6	$(6,955.6)	-26.4%
GT PL Safety Enhance Plan-Cap	2H	$-	$-	$-	100.0%
Gas Trans Remediate Corrosion	3K	$43,346.4	$43,538.6	$192.2	0.4%
Gas Trans Storage Wells	3L	$113,958.8	$131,124.3	$17,165.4	15.1%
Gas Capital: GasTrans-Sub	44	$3,060.9	$474.5	$(2,586.4)	-84.5%
GT Pipeline Capacity	73	$11,837.9	$12,835.9	$998.0	8.4%
GT Pipeline Reliability	75	$361,019.9	$234,495.0	$(126,524.9)	-35.0%
GT Station Reliability	76	$188,430.1	$177,031.2	$(11,398.9)	-6.0%
Manage Buildings	78	$-	$2,448.1	$2,448.1	100.0%
GT WRO	83	$17,305.8	$25,804.7	$8,499.0	49.1%
GT Gas Gathering System Manage	84	$11,895.4	$10,391.7	$(1,503.6)	-12.6%
GT Integrity Management	98	$59,175.4	$100,827.3	$41,651.9	70.4%
G Dist Pipeline Repl Program	14	$516,272.8	$506,520.5	$(9,752.3)	-1.9%
Gas Meter Protection-Capital	27	$5,541.6	$7,031.8	$1,490.2	26.9%
G Dist Customer Connects	29	$72,000.0	$70,824.2	$(1,175.8)	-1.6%
G Dist Repl/Convert Cust HPR	2K	$-	$17,329.2	$17,329.2	100.0%
NGV - Station Infrastructure	31	$4,948.3	$4,512.1	$(436.3)	-8.8%
G Dist Capacity	47	$42,334.0	$9,616.9	$(32,717.1)	-77.3%
G Dist Ctrl Operations Assets	4A	$536.9	$8,761.4	$8,224.5	1531.8%
G Dist Reliability General	50/3P	$211,848.8	$218,805.9	$6,957.1	3.3%
G Dist WRO	51	$75,742.8	$87,088.0	$11,345.2	15.0%
G Dist Leak Repl/Emergency	52	$1,660.2	$2,252.7	$592.5	35.7%
Install New Gas Meters	74	$2,284.6	$8,882.9	$6,598.3	288.8%
Total		**$1,788,822.0**	**$1,717,706.7**	**$(71,115.3)**	**-4.0%**

[62] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response No. 1 (Supplemental), October 31, 2025, Question 6, Table 2-2 and Table 8-8

Table B-3. Electric Distribution Expense[63]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$260,195.6	$132,136.6	$(128,059.0)	-49%
Read & Investigate Meters	AR	$10,773.4	$9,666.4	$(1,107.0)	-10%
Research & Development	AT	$2,210.5	$-	$(2,210.5)	-100%
E Dist Operate System	BA	$33,048.2	$26,164.5	$(6,883.7)	-21%
E T&D Patrol/Insp	BF	$87,278.9	$129,531.4	$42,252.5	48%
E Dist Routine Emergency	BH	$197,204.9	$137,877.1	$(59,327.8)	-30%
Maint Other Equip	BK	$2,019.6	$2,105.1	$85.6	4%
Manage Electric Grid Ops	CY	$-	$2,018.7	$2,018.7	100%
Provide Field Service	DD	$25,147.1	$30,027.9	$4,880.8	19%
Manage Service Inquiries	EV	$14,440.2	$13,366.6	$(1,073.6)	-7%
E TD WRO	EW	$11,970.7	$22,013.9	$10,043.3	84%
Change/Maint Used Elec Meter	EY	$8,499.0	$9,684.4	$1,185.4	14%
E Dist Planning & Ops Engineer	FZ	$26,585.3	$25,783.9	$(801.4)	-3%
E T&D Maint OH Poles	GA	$43,916.7	$27,271.3	$(16,645.4)	-38%
E Dist Subst O&M	GC	$55,488.7	$49,083.0	$(6,405.7)	-12%
E Dist Mapping	GE	$19,284.7	$29,589.5	$10,304.8	53%
Elec Trans Ops Engr & Tech	HG	$23,113.8	$23,009.0	$(104.8)	0%
E Dist Tree Trim Bal Acct	HN	$965,868.5	$1,002,998.7	$37,130.3	4%
E T&D Automation & Protection	HX	$3,184.0	$1,990.1	$(1,193.9)	-37%
Change/Maint Used Gas Meters	HY	$710.3	$289.5	$(420.8)	-59%
E Dist Major Emergency	IF	$45,908.2	$214,333.8	$168,425.6	367%
Manage Var Bal Acct Processes	IG	$286,066.7	$399,067.9	$113,001.2	40%
Bill Customers	IS	$1,819.1	$673.0	$(1,146.1)	-63%
Collect Revenue	IU	$1,659.8	$1,274.3	$(385.5)	-23%
Maintain IT Apps & Infra	JV	$8,471.7	$4,715.7	$(3,756.0)	-44%
E Dist Maint OH General	KA	$40,333.0	$161,232.2	$120,899.3	300%
E Dist Maint UG	KB	$20,485.0	$19,371.6	$(1,113.4)	-5%
E Dist Maint Network	KC	$5,284.2	$7,504.4	$2,220.1	42%
Operational Management	OM	$20,477.4	$20,920.0	$442.6	2%
Operational Support	OS	$63,851.7	$(11,896.8)	$(75,748.6)	-119%
Wildfire Mitigation	WF	$-	$97,034.2	$97,034.2	100%
Total		**$2,285,296.8**	**$2,588,837.9**	**$303,541.0**	**13.3%**

[63] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 3-1

Table B-4. Electric Distribution Capital[64]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Tools & Equipment	05	$7,913.1	$12,978.8	$5,065.7	64%
E Dist Line Capacity	06	$149,953.8	$217,722.3	$67,768.5	45%
E Dist Inst/Repl OH Poles	07	$378,743.1	$571,615.3	$192,872.2	51%
E Dist Replace OH Asset	08	$47,209.5	$4,101.4	$(43,108.1)	-91%
E Dist Replace OH Asset	08/3U	$1,011,990.5	$990,537.8	$(21,452.6)	-2%
E Dist Automation & Protection	09	$30,795.8	$43,755.7	$12,959.9	42%
E Dist WRO General	10	$144,631.1	$238,616.9	$93,985.8	65%
E Dist Customer Connects	16	$682,728.3	$1,184,148.7	$501,420.5	73%
E Dist Routine Emergency	17	$260,557.5	$480,188.9	$219,631.4	84%
Misc Capital	21	$29,475.8	$40,138.3	$10,662.4	36%
Install New Electric Meters	25	$32,789.8	$31,179.4	$(1,610.4)	-5%
E Dist Inst/Repl OH General	2A	$242,981.8	$357,728.4	$114,746.6	47%
E Dist Inst/Repl UG	2B	$69,425.0	$108,148.1	$38,723.2	56%
E Dist Inst/Repl Network	2C	$14,762.8	$16,175.7	$1,412.9	10%
Build IT Apps & Infra	2F	$72,989.8	$139,198.3	$66,208.5	91%
E Dist WRO Rule 20A	30	$31,808.7	$17,226.1	$(14,582.6)	-46%
Inst/Rpl WildFire Mitgt Eqpmnt	3U	$-	$19,284.9	$19,284.9	100%
E Dist Subst Capacity	46	$63,271.6	$100,240.1	$36,968.4	58%
E Dist Subst Repl Other Equip	48	$104,983.5	$76,122.2	$(28,861.2)	-27%
E Dist Reliability Ckt/Zone	49	$31,711.0	$42,337.0	$10,626.0	34%
Inst/Rpl WildFire Mitgt Eqpmnt	49/3U	$60,508.3	$27,186.8	$(33,321.5)	-55%
E Dist Subst Repl Transformer	54	$23,140.5	$7,598.6	$(15,541.9)	-67%
E Dist Replace UG Asset-Gen	56	$132,422.7	$41,737.0	$(90,685.7)	-68%
E Dist Repl Substation Safety	58	$8,967.8	$7,883.7	$(1,084.2)	-12%
E Dist Subst Emergency Repl	59	$89,678.5	$184,247.2	$94,568.8	105%
E T&D Control System/ Facility	63	$123,759.9	$118,610.0	$(5,150.0)	-4%
E Dist Major Emergency	95	$69,305.4	$192,225.3	$122,919.9	177%
Total		**$3,916,505.5**	**$5,270,932.9**	**$1,354,427.4**	**34.6%**

[64] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 3-2

Table B-5. Energy Policy and Procurement Expense[65]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$827.3	$761.9	$(65.3)	-7.9%
Acq & Manage Elect Supply	CT	$31,384.4	$31,087.2	$(297.2)	-0.9%
Acq & Manage Gas Supply	CV	$2,538.1	$2,550.9	$12.8	0.5%
Manage Electric Grid Ops	CY	$10,778.9	$12,564.0	$1,785.2	16.6%
Maintain IT Apps & Infra	JV	$1,561.3	$312.2	$(1,249.1)	-80.0%
Total		**$47,090.0**	**$47,276.3**	**$186.3**	**0.4%**

Table B-6. Energy Policy and Procurement Capital [66]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Build IT Apps & Infra	2F	$11,925.1	$5,538.5	$(6,386.6)	-53.6%
Total		**$11,925.1**	**$5,538.5**	**$(6,386.6)**	**-53.6%**

[65] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-1
[66] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-2

Table B-7. Nuclear Expense[67]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$-	$54.3	$54.3	100.0%
Manage Environmental Oper	AK	$2,276.8	$2,276.8	$(0.0)	0.0%
Manage DCPP Business	BP	$13,985.1	$12,306.7	$(1,678.4)	-12.0%
DCPP Support Services	BQ	$45,540.0	$45,423.1	$(117.0)	-0.3%
Operate DCPP Plant	BR	$80,901.8	$80,901.8	$(0.0)	0.0%
Maintain DCPP Plant Assets	BS	$91,456.8	$91,456.9	$0.0	0.0%
Nuclear Generation Fees	BT	$16,291.1	$16,129.2	$(162.0)	-1.0%
Procure DCPP Materials & Svcs	BU	$-	$(0.0)	$(0.0)	100.0%
Maintain DCPP Plant Configurtn	BV	$35,078.3	$35,173.5	$95.2	0.3%
Provide Nuclear Support	EO	$10.4	$10.4	$(0.0)	0.0%
Manage Var Bal Acct Processes	IG	$2,744.5	$3,243.2	$498.7	18.2%
Maintain IT Apps & Infra	JV	$465.7	$466.9	$1.2	0.3%
Operational Management	OM	$7,945.5	$7,945.5	$(0.0)	0.0%
Operational Support	OS	$23,950.2	$23,690.8	$(259.4)	-1.1%
TOTAL		**$320,646.4**	**$319,079.1**	**$(1,567.3)**	**-0.5%**

Table B-8. Nuclear Capital [68]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Tools & Equipment	05	$0.0	$1,613.7	$1,613.7	100.0%
DCPP Capital	20	$5,914.3	$4,040.3	$ (1,874.0)	-31.7%
Build IT Apps & Infra	2F	$1,375.8	$1,339.0	$ (36.8)	-2.7%
Total		**$7,290.2**	**$6,993.0**	**$ (297.1)**	**-4.1%**

[67] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-6
[68] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-6

Table B-9. Power Generation Expense [69]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$8,094.15	$3,246.18	$(4,847.97)	-59.9%
Manage Environmental Oper	AK	$4,250.25	$2,739.98	$(1,510.27)	-35.5%
Maint Resv,Dams&Waterways	AX	$30,952.53	$25,128.25	$(5,824.28)	-18.8%
Habitat and Species Protection	AY	$280.95	$175.43	$(105.51)	-37.6%
Perf Reimburs Wk for Oth	BC	$72.73	$(174.97)	$(247.70)	-340.6%
Manage Property & Bldgs	EP	$1,310.72	$1,926.50	$615.78	47.0%
Manage Var Bal Acct Processes	IG	$26,780.61	$31,214.45	$4,433.84	16.6%
Maintain IT Apps & Infra	JV	$544.56	$215.27	$(329.29)	-60.5%
Operate Hydro Generation	KG	$39,099.96	$40,589.79	$1,489.83	3.8%
Maint Hydro Generating Equip	KH	$24,989.00	$24,234.12	$(754.88)	-3.0%
Maint Hydro Bldg,Grnd,Infrast	KI	$15,586.27	$12,155.62	$(3,430.65)	-22.0%
License Compliance Hydro Gen	KJ	$25,987.81	$24,475.53	$(1,512.29)	-5.8%
Operate Fossil Generation	KK	$15,230.35	$15,827.58	$597.23	3.9%
Maint Fossil Generating Equip	KL	$32,144.74	$22,265.42	$(9,879.32)	-30.7%
Maint Fossil Bldg,Grnd,Infrast	KM	$3,329.85	$2,905.81	$(424.04)	-12.7%
Operate Alternative Gen	KQ	$494.70	$2,971.65	$2,476.95	500.7%
Maint AltGen Generating Equip	KR	$1,367.03	$6,745.49	$5,378.46	393.4%
Maint AltGen Bldg,Grnd,Infrast	KS	$569.03	$465.20	$(103.83)	-18.2%
Energy Storage Expense	MA	$-	$1,306.78	$1,306.78	100.0%
Operational Management	OM	$3,609.63	$2,442.16	$(1,167.47)	-32.3%
Operational Support	OS	$4,236.93	$14,121.94	$9,885.01	233.3%
Corporate Items	ZC	$1,599.78	$-	$(1,599.78)	-100.0%
Total		**$240,531.59**	**$234,978.19**	**$(5,553.40)**	**-2.3%**

[69] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-11

Table B-10. Power Generation Capital[70]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Tools & Equipment	05	$1,159.2	$4,827.2	$3,667.916	316.4%
Relicensing Hydro Gen	11	$4,412.7	$1,121.7	$(3,290.923)	-74.6%
Implement Environment Projects	12	$980.9	$199.8	$(781.111)	-79.6%
Build IT Apps & Infra	2F	$2,866.5	$3,602.7	$736.236	25.7%
Instl/Rpl for Hydro Safety&Reg	2L	$47,169.6	$69,798.3	$22,628.695	48.0%
Instal/Repl Hydro Gneratng Eqp	2M	$92,060.5	$196,325.9	$104,265.342	113.3%
Instal/Repl Resv,Dams&Waterway	2N	$30,166.8	$102,332.6	$72,165.827	239.2%
Instl/Repl Hydr BldgGrndInfrst	2P	$14,275.5	$37,028.1	$22,752.659	159.4%
Instl/Rpl for Fosil Safety&Reg	2R	$-	$118.6	$118.601	100.0%
Instal/Repl Fosil Gneratng Eqp	2S	$5,524.4	$17,887.1	$12,362.766	223.8%
Instl/Repl Fosl BldgGrndInfrst	2T	$108.9	$1,251.5	$1,142.556	1048.8%
Instl/Rpl for AltGen Safty&Reg	3A	$6.6	$-	$(6.580)	-100.0%
Instal/Repl AltGen GneratngEqp	3B	$722.0	$5,307.6	$4,585.555	635.1%
Hydroelec Lic & Lic Conditions	3H	$154,204.5	$40,795.3	(113,409.221)	-73.5%
Total		**$353,658.0**	**$480,596.3**	**$126,938.320**	**35.9%**

[70] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 4-12

Table B-11. Customer and Communications Expense[71]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$-	$0.2	$0.2	100.0%
Read & Investigate Meters	AR	$(80.2)	$(2,626.6)	$(2,546.3)	3173.6%
Manage Customer Inquiries	DK	$64,631.7	$65,555.2	$923.5	1.4%
Develop New Revenue	EL	$40,868.6	$61,626.4	$20,757.8	50.8%
Change/Maint Used Elec Meter	EY	$923.6	$650.7	$(273.0)	-29.6%
Manage Var Cust Care Processes	EZ	$49,265.2	$75,298.4	$26,033.2	52.8%
Spc A&G/Oth Csts-Bud Dept	FA	$-	$170.3	$170.3	100.0%
Retain & Grow Customers	FK	$760.6	$403.4	$(357.1)	-47.0%
Manage Energy Efficiency-NonBA	GM	$11,455.7	$7,737.1	$(3,718.6)	-32.5%
Change/Maint Used Gas Meters	HY	$6,900.7	$4,411.4	$(2,489.4)	-36.1%
Manage Var Bal Acct Processes	IG	$36,006.3	$32,993.8	$(3,012.5)	-8.4%
Bill Customers	IS	$50,762.8	$46,534.5	$(4,228.3)	-8.3%
Manage Credit	IT	$15,221.3	$25,582.7	$10,361.4	68.1%
Collect Revenue	IU	$13,078.7	$7,831.6	$(5,247.2)	-40.1%
Provide Account Services	IV	$18,270.7	$15,164.3	$(3,106.4)	-17.0%
Maintain IT Apps & Infra	JV	$19,702.1	$7,128.4	$(12,573.7)	-63.8%
Prov Advertising Svcs	LB	$-	$4,284.1	$4,284.1	100.0%
Prov Corporate Communication	LI	$-	$1,963.8	$1,963.8	100.0%
Prov Corp Affairs Svcs	LJ	$14,615.3	$4,900.2	$(9,715.1)	-66.5%
Operational Management	OM	$11,839.5	$12,153.9	$314.4	2.7%
Operational Support	OS	$-	$393.5	$393.5	100.0%
Total		**$354,222.6**	**$372,157.2**	**$17,934.6**	**5.1%**

Table B-12. Customer and Communications Capital[72]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
IT - Desktop Computers	01	$-	$0.6	$0.6	100.0%
Tools & Equipment	05	$114.7	$18.2	$(96.5)	-84.1%
Misc Capital	21	$114.7	$7,891.1	$7,776.4	6782.0%
Install New Electric Meters	25	$30,279.0	$31,533.8	$1,254.7	4.1%
EV - Station Infrastructure	28	$-	$19,165.8	$19,165.8	100.0%
Build IT Apps & Infra	2F	$31,302.8	$69,546.2	$38,243.4	122.2%
Install/Repl Var Bal Acct	3M	$-	$11,169.4	$11,169.4	100.0%
Install New Gas Meters	74	$83,789.4	$62,544.6	$(21,244.8)	-25.4%
Total		**$145,600.5**	**$201,869.5**	**$56,269.0**	**38.6%**

[71] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 5-1
[72] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 5-2

Table B-13. Shared Services and IT Expenses Customer and Communications Capital[73]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Misc Expense	AB	$316,785.9	$42,087.5	$(274,698.4)	-86.7%
Manage Environmental Oper	AK	$10,192.2	$12,278.9	$2,086.8	20.5%
Habitat and Species Protection	AY	$343.2	$528.6	$185.4	54.0%
Maint Buildings	BI	$6,122.2	$3,164.6	$(2,957.6)	-48.3%
Manage DCPP Business	BP	$1,365.8	$-	$(1,365.8)	-100.0%
Mnge Waste Disp & Transp	CR	$2,351.2	$3,453.4	$1,102.2	46.9%
Manage Property & Bldgs	EP	$99,454.3	$198,490.6	$99,036.3	99.6%
Implement Environment Projects	ES	$703.2	$1,161.1	$457.9	65.1%
Safety Engineering & OSHA Cmpl	FL	$19,555.0	$5,410.9	$(14,144.0)	-72.3%
Manage Var Bal Acct Processes	IG	$1,211.3	$2,476.4	$1,265.1	104.4%
Manage Land Services	JE	$4,549.1	$334.9	$(4,214.2)	-92.6%
Implement RealEstate Strategy	JH	$6,912.5	$6,954.7	$42.2	0.6%
Manage Environ Remed (Earning)	JK	$6,221.6	$2,281.2	$(3,940.4)	-63.3%
Procure Materials & Services	JL	$18,223.4	$14,045.3	$(4,178.2)	-22.9%
Maintain IT Apps & Infra	JV	$38,801.4	$38,146.6	$(654.8)	-1.7%
Prov Human Resource Svcs	KX	$7,844.6	$7,357.4	$(487.2)	-6.2%
Prov Regulation Svcs	KY	$1,527.0	$2,091.7	$564.7	37.0%
Prov Risk/Security Svcs	KZ	$33,481.0	$41,083.3	$7,602.3	22.7%
Corp A&G Allocation - ATL	LO	$-	$273.7	$273.7	100.0%
Operational Management	OM	$556.2	$1,447.6	$891.5	160.3%
Operational Support	OS	$12,155.7	$34,070.8	$21,915.1	180.3%
Manage Fleet Services	TA	$-	$322,072.4	$322,072.4	100.0%
Shared Services Sub-Total		**$588,356.7**	**$739,211.7**	**$150,855.0**	**25.6%**
Fleet Capitalization	ZC	$(162,871.4)	$(198,464.0)	$(35,592.6)	21.9%
Building Services Capitalization	ZC	$(64,979.7)	$(64,015.8)	$963.8	-1.5%
Shared Services Total		**$360,505.6**	**$476,731.8**	**$116,226.2**	**32.2%**
Misc Expense	AB	$-	$103.0	$103.0	100.0%
Maintain IT Apps & Infra	JV	$395,006.1	$351,177.2	$(43,828.9)	-11.1%
Corp A&G Allocation - ATL	LO	$-	$-	$-	100.0%
Operational Management	OM	$1,466.8	$2,399.1	$932.4	63.6%
Operational Support	OS	$-	$20,264.2	$20,264.2	100.0%
Information Technology Sub-Total		**$396,472.9**	**$373,943.5**	**$(22,529.3)**	**-5.7%**
End User Services Capitalization	ZC	$(38,262.6)	$(99,749.2)	$(61,486.6)	160.7%
Information Technology Total		**$358,210.2**	**$274,194.4**	**$(84,015.9)**	**-23.5%**
Shared Services/Information Technology Total		**$718,715.9**	**$750,926.2**	**$32,210.3**	**4.5%**

[73] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 6-1

Table B-14. Shared Services and IT Capital[74]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Fleet / Auto Equip	04	$117,656.1	$135,776.4	$18,120.3	15.4%
Tools & Equipment	05	$2,595.7	$2,687.3	$91.5	3.5%
Implement Environment Projects	12	$8,389.8	$11,869.0	$3,479.2	41.5%
Misc Capital	21	$680.5	$2,307.3	$1,626.8	239.1%
Maintain Buildings	22	$46,002.1	$39,823.8	$(6,178.3)	-13.4%
Implement RealEstate Strategy	23	$155,877.6	$131,413.6	$(24,464.0)	-15.7%
Build IT Apps & Infra	2F	$39,770.6	$40,288.1	$517.5	1.3%
Security Install/Replace	3N	$15,279.9	$28,946.8	$13,666.9	89.4%
Shared Services Total		**$386,252.4**	**$393,112.3**	**$6,860.0**	**1.8%**
Build IT Apps & Infra	2F	$298,007.3	$373,347.5	$75,340.2	25.3%
Information Technology Total		**$298,007.3**	**$373,347.5**	**$75,340.2**	**25.3%**
Shared Services/Information Technology Total		**$684,259.7**	**$766,459.8**	**$82,200.2**	**12.01%**

Table B-15. Human Resources Expense[75]

Organization	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
Human Resources	$90,135.6	$104,948.9	$14,813.3	16.4%
Total	**$90,135.6**	**$104,948.9**	**$14,813.3**	**16.4%**

Table B-16. Human Resources Capital[76]

MWC Description	MWC	2024 Imputed Adopted Costs ($000)	2024 Actual Costs ($000)	Difference for 2024 ($000)	Percent Variance of 2024 (%)
PG&E Academy	5	$31.85	$78.90	$47.05	147.7%
PG&E Academy	22	$1,114.77	$2,535.13	$1,420.36	127.4%
Total		**$1,146.62**	**$2,614.03**	**$1,467.41**	**128%**

[74] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 6-2
[75] Pacific Gas and Electric Company's 2024 Risk Spending Accountability Report, July 28, 2025, Table 7-1
[76] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2024 Data Response 001, September 19, 2025, Question 6